



**JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA**

Florida Department of Financial Services

SPECIAL PURPOSE FINANCIAL STATEMENT

SUBMITTING ENTITY: Hernando

SUBMITTING ENTITY TYPE: County

AFR RECEIVED DATE: unresolved: @afr.receiveddate

FISCAL YEAR 2021-2022

ENTITY DEPENDENCY: Independent

AUDIT RECEIVED DATE: 4/14/2023

Location Information

20 N Main St, Room 230
Brooksville, FL 34601

Phone Number: (352) 540-6788

Contact Information

Frances Pioszak

Phone Number: (352) 540-6788

AUDIT INFORMATION

MSL CPAs & Advisors

Firm Location Information

201 East Kennedy Blvd, Suite 650
Tampa, FL 33602

Phone number: (813) 314-2600

LONG TERM DEBT

\$87,841,185

CERTIFICATION

Chief Financial Officer

Title: Clerk of Circuit Court & Comptroller

Name: Doug Chorvat, Jr.



Chairman/Elected Official

Title: Chairman of Hernando County Board of County Commissioners

Name: John Allocco

Have you experienced a Financial Emergency in this year?

YES NO

If yes, have you complied with Section 218.503(2), F.S.?

YES NO

Balance Sheet	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
Assets													
101.000 - Cash In Bank	\$4,575,733	\$6,272,126					\$18,927	\$9,084,475	\$288,277				\$20,239,538
102.000 - Cash On Hand	\$522,515	\$945					\$5,141	\$720					\$529,321
103.000 - Cash With Fiscal Agent	\$0	\$353,748					\$1,745,689	\$200,000	\$0				\$2,299,437
104.000 - Equity In Pooled Cash	\$66,780,178	\$134,150,988	\$11,482	\$19,805,396			\$132,438,530	\$21,565,750	\$15,255,607				\$390,007,931
105.000 - Taxes Receivable	\$0	\$0					\$0	\$22,156					\$22,156
115.100 - Accounts Receivable	\$908,749	\$29,222,627					\$5,771,475	\$40,407	\$0				\$35,943,258
117.000 - Allowance For Uncollectible Accounts Receivable (Credit)	\$-804,498	\$-21,925,675					\$-598,191	\$0	\$0				\$-23,328,364
121.000 - Assessments Receivable	\$0	\$175,657					\$30,536	\$0	\$0				\$206,193
122.000 - Allowance For Uncollectible Assessments	\$0	\$-138,794						\$0	\$0				\$-138,794
131.000 - Due From Other Funds	\$176,282	\$443,955					\$111,644	\$0	\$0				\$731,881
132.900 - Advances To Other Funds	\$450,000	\$0						\$0	\$0				\$450,000
133.000 - Due From Other Governmental Units	\$4,907,161	\$4,621,606		\$435,112			\$1,096,033	\$0	\$266				\$11,060,178
135.000 - Interest And Dividends Receivable	\$56,672	\$0					\$73,284	\$0	\$0				\$129,956
142.000 - Inventories - For Resale	\$0	\$1,800					\$176,180	\$249,324	\$0				\$427,304
155.000 - Prepaid Items	\$249,070	\$85,979					\$1,146	\$0	\$0				\$336,195
156.000 - Other Assets - Current	\$254,216	\$0					\$356,658	\$0	\$0				\$610,874
156.900 - Assets - Non-Current	\$6,297,989	\$0					\$24,271,417	\$0	\$0				\$30,569,406
161.900 - Land	\$0	\$0					\$10,429,377	\$0	\$0				\$10,429,377
162.900 - Buildings	\$0	\$0					\$22,648,157	\$2,377,839	\$0				\$25,025,996
163.900 - Accumulated Depreciation Buildings (Credit)	\$0	\$0					\$-8,403,448	\$-1,147,779	\$0				\$-9,551,227
164.900 - Infrastructure	\$0	\$0					\$406,014,297	\$77,843	\$0				\$406,092,140
165.900 - Accumulated Depreciation - Infrastructure (Credit)	\$0	\$0					\$-202,376,136	\$-77,843	\$0				\$-202,453,979
166.100 - Intangible Assets	\$0	\$0					\$228,323	\$0	\$0				\$228,323
166.500 - Accumulated Amortization - Intangible Assets (Credit)	\$0	\$0					\$-102,746	\$0	\$0				\$-102,746
166.900 - Equipment And Furniture	\$0	\$0					\$10,730,666	\$37,642,433	\$0				\$48,373,099
167.900 - Accumulated Depreciation Equipment (Credit)	\$0	\$0					\$-7,574,311	\$-20,594,378	\$0				\$-28,168,689
168.900 - Property Under Capital Leases	\$0	\$0					\$1,706,359	\$544,986	\$0				\$2,251,345
168.950 - Accumulated	\$0	\$0					\$-853,180	\$-74,175	\$0				\$-927,355

Annual Financial Report for Hernando, 2022

Balance Sheet	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
Depreciation- Property Under Capital Leases (Credit)													
169.900 - Construction Work In Progress	\$0	\$0				\$59,416,101	\$0	\$0					\$59,416,101
170.900 - Other Fixed Assets	\$0	\$0				\$3,563,252	\$0	\$0					\$3,563,252
170.950 - Accumulated Depreciation- Other Fixed Assets	\$0	\$0				\$-982,631	\$0	\$0					\$-982,631
Total	\$84,374,067	\$153,264,962	\$11,482	\$20,240,508		\$459,942,549	\$49,911,758	\$15,544,150					\$783,289,476
Deferred Outflows													
190.000 - Deferred Outflow	\$0	\$0				\$2,680,879	\$207,260	\$0					\$2,888,139
Total	\$0	\$0	\$0	\$0		\$2,680,879	\$207,260	\$0					\$2,888,139
Liabilities													
201.000 - Vouchers Payable	\$4,495,533	\$3,671,799		\$367,130		\$4,164,571	\$4,912,219	\$394,506					\$18,005,758
202.000 - Accounts Payable	\$194,152	\$565,836				\$91,196	\$2,003,863	\$62,101					\$2,917,148
203.000 - Notes And Loans Payable - Current Portion	\$0	\$0				\$204,176	\$1,042,826	\$0					\$1,247,002
203.900 - Notes And Loans Payable - Long-Term Portion	\$0	\$0				\$432,676	\$4,049,463	\$0					\$4,482,139
205.000 - Contracts Payable	\$16,428	\$355,592		\$48,904		\$1,747,767	\$0	\$0					\$2,168,691
207.000 - Due To Other Funds	\$720,106	\$387,086		\$95,103			\$0	\$0					\$1,202,295
208.000 - Due To Other Governmental Units	\$265,939	\$2,545,812				\$53,606	\$0	\$8,139,856					\$11,005,213
210.000 - Compensated Absences - Current Portion	\$0	\$0				\$1,069,085	\$64,719	\$0					\$1,133,804
210.900 - Compensated Absences - Long-Term Portion	\$0	\$0				\$145,785	\$8,825	\$0					\$154,610
215.000 - Accrued Interest Payable	\$0	\$0				\$763,228	\$51,928	\$0					\$815,156
216.000 - Accrued Salaries And Wages Payable	\$3,536,806	\$1,774,288				\$659,452	\$55,358	\$0					\$6,025,904
220.000 - Deposits	\$91,165	\$236,422				\$4,718,491	\$0	\$17,041					\$5,063,119
223.000 - Deferred Revenue	\$126,278	\$34,098,471		\$1,376,740		\$1,966,529	\$0	\$0					\$37,568,018
224.900 - Unamortized Premiums/Discounts On Bonds Payable	\$0	\$0				\$7,523,245	\$0	\$0					\$7,523,245
225.000 - Capital Leases - Current Portion	\$0	\$0				\$865,315	\$437,631	\$0					\$1,302,946
225.900 - Capital Leases - Long-Term Portion	\$0	\$0					\$420,534	\$0					\$420,534
229.000 - Other Current Liabilities	\$0	\$0					\$0	\$4,575,051					\$4,575,051
232.000 - Revenue Bonds Payable - Current Portion	\$0	\$0				\$4,000,000	\$0	\$0					\$4,000,000
232.900 - Revenue Bonds Payable-Long - Term Portion	\$0	\$0				\$55,539,950	\$0	\$0					\$55,539,950
236.900 - Advances From Other Funds	\$0	\$450,000					\$0	\$0					\$450,000
237.000 - Other Postemployment Benefits (OPEB Liability)	\$0	\$0				\$2,523,745	\$215,436	\$0					\$2,739,181

Balance Sheet	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
238.000 - Pension Liabilities	\$0	\$0					\$9,627,698	\$777,477	\$0			Trust	\$10,405,175
239.900 - Other Long-Term Liabilities	\$0	\$0					\$11,786,616	\$7,269,456	\$0				\$19,056,072
Total	\$9,446,407	\$44,085,306	\$0	\$1,887,877			\$107,883,131	\$21,309,735	\$13,188,555				\$197,801,011
Deferred Inflows													
290.000 - Deferred Inflow	\$7,716,238	\$5,435,440					\$25,548,871	\$115,468	\$0				\$38,816,017
Total	\$7,716,238	\$5,435,440	\$0	\$0			\$25,548,871	\$115,468	\$0				\$38,816,017
Fund Balances													
274.000 - Net Assets, Invested In Capital, Net Of Debt	\$0	\$0					\$225,878,718	\$13,185,826	\$0				\$239,064,544
275.000 - Net Assets, Restricted	\$0	\$0					\$20,932,023	\$0	\$2,355,595				\$23,287,618
276.000 - Net Assets, Unrestricted	\$0	\$0					\$82,380,685	\$15,507,989	\$0				\$97,888,674
280.000 - Fund Balance - Nonspendable	\$699,070	\$46,405						\$0	\$0				\$745,475
281.000 - Fund Balance - Restricted	\$859,811	\$86,844,703	\$11,482	\$18,352,631				\$0	\$0				\$106,068,627
282.000 - Fund Balance - Committed	\$10,092,622	\$2,024,424						\$0	\$0				\$12,117,046
283.000 - Fund Balance - Assigned	\$7,459,691	\$14,828,684						\$0	\$0				\$22,288,375
284.000 - Fund Balance - Unassigned	\$48,100,228	\$0						\$0	\$0				\$48,100,228
Total	\$67,211,422	\$103,744,216	\$11,482	\$18,352,631			\$329,191,426	\$28,693,815	\$2,355,595				\$549,560,587

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
311.000 - Ad Valorem Taxes	\$78,012,448	\$20,373,560	\$0	\$0							Trust		\$98,386,008
312.130 - Tourist Development Taxes	\$0	\$2,025,041	\$0	\$0									\$2,025,041
312.300 - County Ninth-Cent Voted Fuel Tax	\$0	\$908,327	\$0	\$0									\$908,327
312.410 - (1 To 6 Cents Local Option Fuel Tax)	\$0	\$4,829,894	\$0	\$0									\$4,829,894
312.420 - (1 To 5 Cents Local Option Fuel Tax)	\$0	\$3,278,183	\$0	\$0									\$3,278,183
315.200 - Local Communications Services Tax	\$1,656,179	\$0	\$0	\$0									\$1,656,179
322.000 - Building Permits (Building Permit Fees)	\$483,705	\$91,712	\$0	\$0		\$4,567,371							\$5,142,788
323.700 - Franchise Fee - Solid Waste	\$0	\$0	\$0	\$0		\$24,000							\$24,000
324.110 - Impact Fees - Residential - Public Safety													
Residential Buildings				\$511,824									\$511,824
Flat Fees													
324.120 - Impact Fees - Commercial - Public Safety													
Retail Buildings				\$132,036									\$132,036
Tiered Scale Based on Square Footage													
324.310 - Impact Fees - Residential - Transportation													
Residential Buildings				\$1,949,609									\$1,949,609
Flat Fees													
324.320 - Impact Fees - Commercial - Transportation													
Retail Buildings				\$639,244									\$639,244
Tiered Scale Based on Square Footage													
324.610 - Impact Fees - Residential - Culture/Recreation													
Residential Buildings				\$808,292									\$808,292
Flat Fees													
324.620 - Impact Fees - Commercial - Culture/Recreation													
Retail Buildings				\$108,612									\$108,612
Tiered Scale Based on Square Footage													
324.810 - Impact Fees - Residential - School													

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
Residential Buildings Flat Fees								\$10,189,152					\$10,189,152
324.820 - Impact Fees - Commercial - School													
Retail Buildings Tiered Scale Based on Square Footage								\$2,712,142					\$2,712,142
324.910 - Impact Fees - Residential - Other													
Residential Buildings Flat Fees				\$720,314									\$720,314
324.920 - Impact Fees - Commercial - Other													
Retail Buildings Tiered Scale Based on Square Footage				\$182,174									\$182,174
325.100 - Special Assessments - Capital Improvement	\$0	\$1,130,533	\$0	\$0									\$1,130,533
325.200 - Special Assessments - Charges For Public Services	\$0	\$36,913,499	\$0	\$0		\$6,881,843							\$43,795,342
329.500 - Other Permits, Fees And Special Assessments	\$20,800	\$13,827	\$0	\$0		\$19,450							\$54,077
331.100 - Federal Grant - General Government	\$0	\$2,223,322	\$0	\$0									\$2,223,322
331.200 - Federal Grant - Public Safety	\$374,348	\$253,566	\$0	\$0									\$627,914
331.390 - Federal Grant - Other Physical Environment	\$0	\$0	\$0	\$260,774									\$260,774
331.420 - Federal Grant - Mass Transit	\$2,456,508	\$803,181	\$0	\$0									\$3,259,689
331.490 - Federal Grant - Other Transportation	\$0	\$575,365	\$0	\$0									\$575,365
331.500 - Federal Grant - Economic Environment	\$188,872	\$11,162	\$0	\$0									\$200,034
331.650 - Federal Grant - Child Support Reimbursement	\$0	\$286,277	\$0	\$0									\$286,277
331.700 - Federal Grant - Culture/Recreation	\$0	\$0	\$0	\$170,314									\$170,314
331.820 - Federal Grant - Drug Court Management	\$0	\$336,161	\$0	\$0									\$336,161
334.200 - State Grant - Public Safety	\$125,672	\$1,080,790	\$0	\$0									\$1,206,462
334.390 - State Grant - Other Physical Environment	\$30,517	\$0	\$0	\$0									\$30,517
334.420 - State Grant - Mass Transit	\$105,164	\$53,769	\$0	\$0									\$158,933
334.490 - State Grant - Other Transportation	\$0	\$198,199	\$0	\$0									\$198,199

Annual Financial Report for Hernando, 2022

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
334.500 - State Grant - Economic Environment	\$0	\$48	\$0	\$0							Trust		\$48
334.690 - State Grant - Other Human Services	\$0	\$38,025	\$0	\$0									\$38,025
334.700 - State Grant - Culture/Recreation	\$565,094	\$0	\$0	\$0									\$565,094
335.121 - County Revenue Sharing Program - Proceeds	\$7,369,002	\$0	\$0	\$0									\$7,369,002
335.130 - State Revenue Sharing - Insurance License Tax (AKA Insurance Agents County Licenses)	\$56,942	\$0	\$0	\$0									\$56,942
335.140 - State Revenue Sharing - Mobile Home Licenses	\$58,840	\$0	\$0	\$0									\$58,840
335.150 - State Revenue Sharing - Alcoholic Beverage Licenses	\$53,235	\$0	\$0	\$0									\$53,235
335.160 - State Revenue Sharing - Distribution Of Sales And Use Taxes To Counties (Formerly: Parimutual Tax Distribution)	\$236,750	\$0	\$0	\$0									\$236,750
335.180 - State Revenue Sharing - Local Government Half-Cent Sales Tax Program	\$13,500,764	\$0	\$0	\$0									\$13,500,764
335.190 - State Revenue Sharing - Other General Government	\$0	\$61,389	\$0	\$0									\$61,389
335.480 - State Revenue Sharing - Other Transportation	\$0	\$2,942,687	\$0	\$0									\$2,942,687
335.500 - State Revenue Sharing - Economic Environment	\$0	\$2,050,109	\$0	\$0									\$2,050,109
335.700 - State Revenue Sharing - Culture/Recreation	\$0	\$42,764	\$0	\$0									\$42,764
335.900 - State Revenue Sharing - Other	\$0	\$203,494	\$0	\$0									\$203,494
337.400 - Local Government Unit Grant - Transportation	\$0	\$1,638	\$0	\$0									\$1,638
337.900 - Local Government Unit Grants - Other	\$32,017	\$0	\$0	\$0									\$32,017
338.000 - Shared Revenue From Other Local Units	\$616,050	\$1,446,651	\$0	\$0									\$2,062,701
341.100 - Service Charge - Recording Fees	\$1,293,188	\$1,266,522	\$0	\$0									\$2,559,710
341.200 - Internal Service Fund Fees And Charges	\$0	\$0	\$0	\$0			\$37,096,397						\$37,096,397
341.300 - Administrative Service Fees	\$4,512,875	\$21,900	\$0	\$0									\$4,534,775
341.520 - Fees Remitted To County From Sheriff	\$82,298	\$0	\$0	\$0									\$82,298
341.800 - County Officer Commission And Fees	\$2,097,117	\$0	\$0	\$0		\$178,042							\$2,275,159

Annual Financial Report for Hernando, 2022

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
341.900 - Other General Government Charges And Fees	\$1,125,899	\$363,389	\$0	\$0				\$112,414,158			Trust		\$113,903,446
342.100 - Service Charge - Law Enforcement Services	\$4,136,786	\$0	\$0	\$0									\$4,136,786
342.300 - Service Charge - Housing For Prisoners	\$220,969	\$0	\$0	\$0									\$220,969
342.600 - Service Charge - Ambulance Fees	\$0	\$10,317,282	\$0	\$0									\$10,317,282
342.900 - Service Charge - Other Public Safety Charges And Fees	\$0	\$5,924,532	\$0	\$0				\$1,330,741					\$7,255,273
343.300 - Service Charge - Water Utility	\$0	\$0	\$0	\$0		\$21,828,732							\$21,828,732
343.400 - Service Charge - Garbage/Solid Waste	\$0	\$0	\$0	\$0		\$4,224,332							\$4,224,332
343.500 - Service Charge - Sewer/Wastewater Utility	\$0	\$0	\$0	\$0		\$21,998,056							\$21,998,056
343.600 - Service Charge - Water/Sewer Combination Utility	\$0	\$0	\$0	\$0		\$709,575							\$709,575
343.900 - Service Charge - Other Physical Environment Charges	\$205,314	\$16,338	\$0	\$0		\$62,217							\$283,869
344.300 - Service Charge - Mass Transit	\$132,034	\$0	\$0	\$0									\$132,034
344.900 - Service Charge - Other Transportation Charges	\$0	\$1,115,312	\$0	\$0									\$1,115,312
346.400 - Service Charge - Animal Control And Shelter Fees	\$184,655	\$0	\$0	\$0									\$184,655
347.100 - Service Charge - Libraries	\$35,666	\$39	\$0	\$0									\$35,705
347.200 - Service Charge - Parks And Recreation	\$905,641	\$0	\$0	\$0									\$905,641
347.400 - Service Charge - Special Events	\$80,666	\$0	\$0	\$0									\$80,666
348.110 - County Court Criminal - Filing Fees	\$0	\$38,571	\$0	\$0									\$38,571
348.120 - County Court Criminal - Service Charges	\$0	\$7,189	\$0	\$0									\$7,189
348.130 - County Court Criminal - Court Costs	\$0	\$57,743	\$0	\$0									\$57,743
348.210 - Circuit Court Criminal - Filing Fees								\$143,254					\$143,254
348.220 - Circuit Court Criminal - Service Charges	\$0	\$152,481	\$0	\$0				\$17,356					\$169,837
348.230 - Circuit Court Criminal - Court Costs	\$30,417	\$155,950	\$0	\$0				\$1,238,468					\$1,424,835
348.240 - Circuit Court Criminal - Non-Local Fines And Forfeitures								\$9,782					\$9,782
348.310 - County Court	\$0	\$969,854	\$0	\$0				\$142,415					\$1,112,269

Annual Financial Report for Hernando, 2022

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
Civil - Filing Fees											Trust		
348.320 - County Court Civil - Service Charges	\$0	\$6,474	\$0	\$0				\$400					\$6,874
348.410 - Circuit Court Civil - Filing Fees	\$0	\$447,900	\$0	\$0				\$1,375,247					\$1,823,147
348.420 - Circuit Court Civil - Service Charges	\$0	\$285,454	\$0	\$0				\$4,854,405					\$5,139,859
348.480 - Circuit Court Civil - Fees And Service Charges	\$0	\$14,955	\$0	\$0				\$291,785					\$306,740
348.510 - Traffic Court - Filing Fees	\$0	\$49,081	\$0	\$0									\$49,081
348.520 - Traffic Court - Service Charges	\$0	\$164,764	\$0	\$0				\$9					\$164,773
348.530 - Traffic Court - Court Costs	\$0	\$330,241	\$0	\$0				\$258,679					\$588,920
348.540 - Traffic Court - Non-Local Fines And Forfeitures								\$1,165,395					\$1,165,395
348.610 - Juvenile Court - Filing Fees	\$0	\$8,385	\$0	\$0									\$8,385
348.620 - Juvenile Court - Service Charges	\$0	\$153	\$0	\$0				\$38					\$191
348.710 - Probate Court - Filing Fees	\$0	\$279,624	\$0	\$0				\$212,001					\$491,625
348.720 - Probate Court - Service Charges	\$0	\$19,718	\$0	\$0									\$19,718
348.850 - State Reimbursement								\$39,339,362					\$39,339,362
348.921 - Court Innovations/Local Requirements	\$0	\$46,708	\$0	\$0									\$46,708
348.922 - Legal Aid	\$0	\$46,708	\$0	\$0									\$46,708
348.923 - Law Library	\$0	\$46,708	\$0	\$0									\$46,708
348.924 - Juvenile Alternative Programs	\$0	\$46,708	\$0	\$0									\$46,708
348.930 - State Court Facility Surcharge (\$30)	\$0	\$328,776	\$0	\$0									\$328,776
348.990 - Other Court Collections Transferred To BOCC	\$0	\$97,453	\$0	\$0				\$238,983					\$336,436
349.000 - Other Charges For Services	\$825	\$145,053	\$0	\$0									\$145,878
351.100 - Judgments And Fines - As Decided By County Court Criminal	\$336	\$107,296	\$0	\$0									\$107,632
351.200 - Judgments And Fines - As Decided By Circuit Court Criminal	\$0	\$320,694	\$0	\$0									\$320,694
351.500 - Judgments And Fines - As Decided By Traffic Court	\$0	\$517,394	\$0	\$0									\$517,394
351.800 - 10% Of Fines To Public Records Modernization Fund	\$0	\$166,752	\$0	\$0									\$166,752

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
354.000 - Fines - Local Ordinance Violation	\$143,025	\$51,303	\$0	\$0							Trust		\$194,328
359.000 - Other Judgments, Fines And Forfeits	\$3,887	\$274,284	\$0	\$0									\$278,171
361.100 - Interest	\$856,016	\$1,000,777	\$599	\$132,108		\$1,795,543	\$121,638						\$3,906,681
361.300 - Net Increase (Decrease) In Fair Value Of Investments	\$-3,227,326	\$-3,359,373	\$-381	\$-661,526		\$-4,342,142	\$-646,440						\$-12,237,188
362.000 - Rents And Royalties	\$856,480	\$329,032	\$0	\$0		\$1,745,164							\$2,930,676
364.000 - Disposition Of Fixed Assets	\$1,278,417	\$18,982	\$0	\$0		\$-583,790	\$193,513						\$907,122
365.000 - Sale Of Surplus Materials And Scrap	\$690	\$32,998	\$0	\$0		\$242,263							\$275,951
366.000 - Contributions And Donations From Private Sources	\$139,081	\$650	\$0	\$0									\$139,731
369.900 - Other Miscellaneous Revenues	\$209,198	\$1,684,723	\$0	\$0		\$647,484	\$1,231,178						\$3,772,583
381.000 - Inter-Fund Group Transfers In	\$855,149	\$8,835,657	\$2,038,789	\$0		\$263,371	\$1,191,049						\$13,184,015
383.200 - Lease Proceeds	\$459,141	\$3,054,659	\$0	\$0									\$3,513,800
384.000 - Debt Proceeds	\$0	\$571,504	\$0	\$0									\$571,504
389.200 - Proprietary - Federal Grants And Donations	\$0	\$0	\$0	\$0		\$50,233							\$50,233
389.300 - Proprietary - State Grants And Donations	\$0	\$0	\$0	\$0		\$24,631							\$24,631
389.400 - Proprietary - Other Grants And Donations	\$0	\$0	\$0	\$0		\$43,454							\$43,454
389.500 - Proprietary - Capital Contributions From Federal Government	\$0	\$0	\$0	\$0		\$10,633,161							\$10,633,161
389.600 - Proprietary - Capital Contributions From State Government	\$0	\$0	\$0	\$0		\$6,240,583							\$6,240,583
389.700 - Proprietary - Capital Contributions From Other Public Source	\$0	\$0	\$0	\$0		\$4,728,909							\$4,728,909
389.900 - Proprietary - Other Non-Operating Sources	\$0	\$0	\$0	\$0		\$515,880							\$515,880
Total	\$122,561,351	\$118,552,470	\$2,039,007	\$4,953,775		\$82,498,362	\$39,187,335	\$175,933,772					\$545,726,072

Annual Financial Report for Hernando, 2022

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
511.00 - Legislative											Trust		
10 - Personnel Services	\$661,100												\$661,100
30 - Operating Expenditures/Expenses	\$536,807												\$536,807
60 - Capital Outlay	\$493,701												\$493,701
70 - Debt Service	\$206,731												\$206,731
80 - Grants And Aids	\$163,123												\$163,123
512.00 - Executive													
10 - Personnel Services	\$5,451,151	\$1,423,314											\$6,874,465
30 - Operating Expenditures/Expenses	\$2,265,892	\$196,620											\$2,462,512
513.00 - Financial And Administrative													
10 - Personnel Services	\$2,667,960	\$1,003,668	\$0	\$0									\$3,671,628
30 - Operating Expenditures/Expenses	\$7,662,694	\$362,502	\$0	\$0			\$121,092	\$112,414,158					\$120,560,446
60 - Capital Outlay	\$359,081	\$9,641	\$0	\$0									\$368,722
514.00 - Legal Counsel													
10 - Personnel Services	\$854,305	\$0	\$0	\$0									\$854,305
30 - Operating Expenditures/Expenses	\$60,266	\$0	\$0	\$0									\$60,266
515.00 - Comprehensive Planning													
10 - Personnel Services	\$739,446	\$96,688	\$0	\$0									\$836,134
30 - Operating Expenditures/Expenses	\$219,158	\$8,994	\$0	\$0									\$228,152
80 - Grants And Aids	\$63,500	\$0	\$0	\$0									\$63,500
519.00 - Other General Governmental Services													
10 - Personnel Services	\$1,939,413	\$0	\$0	\$0			\$1,225,381						\$3,164,794
30 - Operating Expenditures/Expenses	\$4,190,975	\$92,306	\$5	\$121,087			\$36,162,340	\$39,764,441					\$80,331,154
60 - Capital Outlay	\$3,167,802	\$8,321	\$0	\$0									\$3,176,123
70 - Debt Service	\$654,457	\$0	\$2,039,613	\$0			\$149,133						\$2,843,203
521.00 - Law Enforcement													
10 - Personnel Services	\$49,544,205	\$0	\$0	\$0									\$49,544,205
30 - Operating Expenditures/Expenses	\$9,710,049	\$103,407	\$0	\$787									\$9,814,243
60 - Capital Outlay	\$2,470,196	\$0	\$0	\$0									\$2,470,196
70 - Debt Service	\$120,171	\$0	\$0	\$0									\$120,171
80 - Grants And Aids	\$0	\$3,500	\$0	\$0									\$3,500
522.00 - Fire Control													
10 - Personnel Services	\$0	\$20,808,705	\$0	\$0									\$20,808,705
30 - Operating Expenditures/Expenses	\$0	\$5,948,317	\$0	\$44,686									\$5,993,003
60 - Capital Outlay	\$0	\$3,356,821	\$0	\$279,380									\$3,636,201
70 - Debt Service	\$0	\$815,919	\$0	\$0									\$815,919
523.00 - Detention And/Or Correction													
30 - Operating	\$610,861	\$400,445	\$0	\$787				\$1,260,661					\$2,272,754

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
Expenditures/Expenses													
60 - Capital Outlay	\$0	\$1,157,046	\$0	\$0									\$1,157,046
524.00 - Protective Inspections													
10 - Personnel Services	\$1,014,067	\$0	\$0	\$0		\$2,908,587							\$3,922,654
30 - Operating Expenditures/Expenses	\$330,996	\$0	\$0	\$0		\$1,666,640							\$1,997,636
525.00 - Emergency And Disaster Relief Services													
10 - Personnel Services	\$372,211	\$2,804,692	\$0	\$0									\$3,176,903
30 - Operating Expenditures/Expenses	\$510,921	\$1,557,523	\$0	\$0		\$10,570							\$2,079,014
60 - Capital Outlay	\$171,243	\$3,196,456	\$0	\$0									\$3,367,699
70 - Debt Service	\$0	\$153,357	\$0	\$0									\$153,357
526.00 - Ambulance And Rescue Services													
10 - Personnel Services	\$0	\$1,566,536	\$0	\$18,658									\$1,585,194
30 - Operating Expenditures/Expenses	\$0	\$10,819,714	\$0	\$0									\$10,819,714
60 - Capital Outlay	\$0	\$4,325,640	\$0	\$25,206									\$4,350,846
70 - Debt Service	\$0	\$24,825	\$0	\$0									\$24,825
80 - Grants And Aids	\$0	\$6,227	\$0	\$0									\$6,227
527.00 - Medical Examiners													
30 - Operating Expenditures/Expenses	\$533,832	\$0	\$0	\$0									\$533,832
529.00 - Other Public Safety													
30 - Operating Expenditures/Expenses	\$0	\$9	\$0	\$0				\$255,359					\$255,368
80 - Grants And Aids	\$0	\$53,922	\$0	\$0									\$53,922
533.00 - Water Utility Services													
10 - Personnel Services	\$0	\$0	\$0	\$0		\$2,711,009							\$2,711,009
30 - Operating Expenditures/Expenses	\$0	\$0	\$0	\$0		\$5,559,452							\$5,559,452
534.00 - Garbage/Solid Waste Control Services													
10 - Personnel Services	\$0	\$0	\$0	\$0		\$2,405,438							\$2,405,438
30 - Operating Expenditures/Expenses	\$0	\$7,628,386	\$0	\$0		\$7,883,680							\$15,512,066
70 - Debt Service						\$42,701							\$42,701
535.00 - Sewer/Wastewater Services													
10 - Personnel Services	\$0	\$0	\$0	\$0		\$3,404,957							\$3,404,957
30 - Operating Expenditures/Expenses	\$0	\$0	\$0	\$0		\$5,464,263							\$5,464,263
536.00 - Water/Sewer Combination Services													
10 - Personnel Services	\$0	\$0	\$0	\$0		\$3,612,884							\$3,612,884
30 - Operating Expenditures/Expenses	\$0	\$0	\$0	\$0		\$11,411,992							\$11,411,992
70 - Debt Service	\$0	\$0	\$0	\$0		\$2,031,380							\$2,031,380
80 - Grants And Aids	\$0	\$0	\$0	\$0		\$36,516							\$36,516

Annual Financial Report for Hernando, 2022

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
537.00 - Conservation And Resource Management													
10 - Personnel Services	\$72,368	\$0	\$0	\$4,018		\$191,284							\$267,670
30 - Operating Expenditures/Expenses	\$516,767	\$0	\$0	\$256,641		\$102,441							\$875,849
60 - Capital Outlay	\$0	\$0	\$0	\$114									\$114
80 - Grants And Aids	\$14,293	\$0	\$0	\$0		\$9,448							\$23,741
538.00 - Flood Control/Stormwater Management													
10 - Personnel Services	\$0	\$151,726	\$0	\$0									\$151,726
30 - Operating Expenditures/Expenses	\$0	\$154,905	\$0	\$0									\$154,905
60 - Capital Outlay	\$0	\$1,829,352	\$0	\$0									\$1,829,352
80 - Grants And Aids	\$0	\$779	\$0	\$0									\$779
539.00 - Other Physical Environment													
30 - Operating Expenditures/Expenses	\$0	\$5,572	\$0	\$0									\$5,572
541.00 - Road And Street Facilities													
10 - Personnel Services	\$0	\$9,486,702	\$0	\$788									\$9,487,490
30 - Operating Expenditures/Expenses	\$0	\$6,762,748	\$0	\$0									\$6,762,748
60 - Capital Outlay	\$0	\$2,897,797	\$0	\$728,229									\$3,626,026
70 - Debt Service	\$0	\$842,731	\$0	\$0									\$842,731
80 - Grants And Aids	\$0	\$20,486	\$0	\$0									\$20,486
542.00 - Airports													
10 - Personnel Services	\$0	\$0	\$0	\$0		\$575,981							\$575,981
30 - Operating Expenditures/Expenses	\$62,080	\$0	\$0	\$0		\$2,233,321							\$2,295,401
70 - Debt Service	\$0	\$0	\$0	\$0		\$29,457							\$29,457
543.00 - Water Transportation Systems													
10 - Personnel Services	\$43,135	\$253,831	\$0	\$0									\$296,966
30 - Operating Expenditures/Expenses	\$175,700	\$404,044	\$0	\$0									\$579,744
70 - Debt Service	\$0	\$11,448	\$0	\$0									\$11,448
544.00 - Mass Transit Systems													
10 - Personnel Services	\$207,677	\$10,773	\$0	\$0									\$218,450
30 - Operating Expenditures/Expenses	\$2,691,088	\$75,696	\$0	\$0									\$2,766,784
60 - Capital Outlay	\$129,037	\$0	\$0	\$0									\$129,037
552.00 - Industry Development													
10 - Personnel Services	\$110,213	\$304,402	\$0	\$0									\$414,615
30 - Operating Expenditures/Expenses	\$146,673	\$715,140	\$0	\$0									\$861,813
80 - Grants And Aids	\$265,017	\$0	\$0	\$0									\$265,017
553.00 - Veteran's Services													
10 - Personnel Services	\$174,486	\$0	\$0	\$0									\$174,486
30 - Operating Expenditures/Expenses	\$11,975	\$0	\$0	\$0									\$11,975

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial Trust	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
554.00 - Housing And Urban Development													
30 - Operating Expenditures/Expenses	\$4,952	\$538,183	\$0	\$0									\$543,135
559.00 - Other Economic Environment													
30 - Operating Expenditures/Expenses	\$0	\$48,926	\$0	\$0									\$48,926
562.00 - Health Services													
10 - Personnel Services	\$769,463	\$473,112	\$0	\$0									\$1,242,575
30 - Operating Expenditures/Expenses	\$377,247	\$1,060,294	\$0	\$0									\$1,437,541
60 - Capital Outlay	\$2,946,548	\$193,751	\$0	\$0									\$3,140,299
80 - Grants And Aids	\$0	\$7,000	\$0	\$0									\$7,000
563.00 - Mental Health Services													
80 - Grants And Aids	\$525,000	\$0	\$0	\$0									\$525,000
564.00 - Public Assistance Services													
10 - Personnel Services	\$246,330	\$0	\$0	\$0									\$246,330
30 - Operating Expenditures/Expenses	\$26,450	\$0	\$0	\$0									\$26,450
80 - Grants And Aids	\$35,271	\$0	\$0	\$0									\$35,271
569.00 - Other Human Services													
30 - Operating Expenditures/Expenses	\$39,600	\$0	\$0	\$0									\$39,600
571.00 - Libraries													
10 - Personnel Services	\$1,908,515	\$0	\$0	\$0									\$1,908,515
30 - Operating Expenditures/Expenses	\$899,749	\$2,544	\$0	\$0									\$902,293
60 - Capital Outlay	\$165,711	\$0	\$0	\$0									\$165,711
572.00 - Parks And Recreation													
10 - Personnel Services	\$1,696,790	\$0	\$0	\$0									\$1,696,790
30 - Operating Expenditures/Expenses	\$2,081,622	\$3,345	\$0	\$57,870									\$2,142,837
60 - Capital Outlay	\$1,201,121	\$17,234	\$0	\$252,037									\$1,470,392
573.00 - Cultural Services													
30 - Operating Expenditures/Expenses	\$11,025	\$0	\$0	\$0									\$11,025
579.00 - Other Culture/Recreation													
30 - Operating Expenditures/Expenses								\$12,901,294					\$12,901,294
581.00 - Interfund Group Transfers Out													
90 - Other Uses	\$4,174,031	\$8,373,069	\$0	\$224,246		\$324,870	\$87,799						\$13,184,015
601.00 - Court Administration													
10 - Personnel Services	\$0	\$247,902	\$0	\$0									\$247,902
30 - Operating Expenditures/Expenses	\$0	\$320,410	\$0	\$0									\$320,410
602.00 - State Attorney Administration													

Annual Financial Report for Hernando, 2022

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
30 - Operating Expenditures/Expenses	\$14,337	\$0	\$0	\$0							Trust		\$14,337
603.00 - Public Defender Administration													
30 - Operating Expenditures/Expenses	\$2,050	\$0	\$0	\$0									\$2,050
604.00 - Clerk Of Court Administration													
10 - Personnel Services	\$0	\$581,990	\$0	\$0									\$581,990
30 - Operating Expenditures/Expenses	\$0	\$1,524,254	\$0	\$0									\$1,524,254
605.00 - Judicial Support													
30 - Operating Expenditures/Expenses	\$23,881	\$0	\$0	\$0									\$23,881
608.00 - Jury Management													
10 - Personnel Services	\$0	\$103,935	\$0	\$0									\$103,935
30 - Operating Expenditures/Expenses	\$0	\$50,053	\$0	\$0									\$50,053
614.00 - Clerk Of Court - Circuit Criminal													
10 - Personnel Services	\$0	\$375,571	\$0	\$0									\$375,571
30 - Operating Expenditures/Expenses	\$0	\$13,752	\$0	\$0									\$13,752
629.00 - Other Circuit Court-Criminal Costs													
30 - Operating Expenditures/Expenses								\$982,943					\$982,943
634.00 - Clerk Of Court Administration - Circuit Civil													
10 - Personnel Services	\$0	\$321,259	\$0	\$0									\$321,259
30 - Operating Expenditures/Expenses	\$0	\$5,513	\$0	\$0									\$5,513
649.00 - Other Circuit Court-Civil Costs													
30 - Operating Expenditures/Expenses								\$5,816,163					\$5,816,163
654.00 - Clerk Of Court Administration- Circuit Family													
10 - Personnel Services	\$0	\$393,982	\$0	\$0									\$393,982
30 - Operating Expenditures/Expenses	\$0	\$8,877	\$0	\$0									\$8,877
669.00 - Other Family Court Programs													
30 - Operating Expenditures/Expenses								\$291,954					\$291,954
674.00 - Clerk Of Court Administration - Circuit Juvenile													
10 - Personnel Services	\$0	\$166,214	\$0	\$0									\$166,214
30 - Operating Expenditures/Expenses	\$0	\$2,208	\$0	\$0									\$2,208
685.00 - Guardian Ad Litem - Circuit Juvenile													

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
30 - Operating Expenditures/Expenses	\$3,362	\$0	\$0	\$0							Trust		\$3,362
689.00 - Other Circuit Court - Juvenile													
10 - Personnel Services	\$0	\$39,205	\$0	\$0									\$39,205
30 - Operating Expenditures/Expenses	\$0	\$2,922	\$0	\$0				\$36					\$2,958
694.00 - Clerk Of Court Administration - Probate													
10 - Personnel Services	\$0	\$117,882	\$0	\$0									\$117,882
30 - Operating Expenditures/Expenses	\$0	\$2,350	\$0	\$0									\$2,350
709.00 - Other Circuit Court - Probate													
30 - Operating Expenditures/Expenses								\$209,127					\$209,127
711.00 - Courthouse Security													
10 - Personnel Services	\$1,347,480	\$0	\$0	\$0									\$1,347,480
30 - Operating Expenditures/Expenses	\$279,909	\$0	\$0	\$0									\$279,909
712.00 - Courthouse Facilities													
30 - Operating Expenditures/Expenses	\$0	\$18,054	\$0	\$0									\$18,054
60 - Capital Outlay	\$0	\$117,884	\$0	\$0									\$117,884
713.00 - Information Systems													
10 - Personnel Services	\$0	\$265,876	\$0	\$0									\$265,876
30 - Operating Expenditures/Expenses	\$0	\$757,130	\$0	\$0									\$757,130
60 - Capital Outlay	\$0	\$7,995	\$0	\$0									\$7,995
714.00 - Public Law Library													
30 - Operating Expenditures/Expenses	\$0	\$1,311	\$0	\$0									\$1,311
715.00 - Legal Aid													
30 - Operating Expenditures/Expenses	\$0	\$40,424	\$0	\$0									\$40,424
724.00 - Clerk Of Court Administration - County Criminal													
10 - Personnel Services	\$0	\$383,598	\$0	\$0									\$383,598
30 - Operating Expenditures/Expenses	\$0	\$5,130	\$0	\$0									\$5,130
744.00 - Clerk Of Court Administration - County Civil													
10 - Personnel Services	\$0	\$170,669	\$0	\$0									\$170,669
30 - Operating Expenditures/Expenses	\$0	\$8,187	\$0	\$0									\$8,187
759.00 - Other County Court - Civil Costs													
30 - Operating Expenditures/Expenses								\$141,289					\$141,289
764.00 - Clerk Of Court Administration - Traffic													

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
10 - Personnel Services	\$0	\$447,335	\$0	\$0							Trust		\$447,335
30 - Operating Expenditures/Expenses	\$0	\$10,332	\$0	\$0									\$10,332
769.00 - Other County Court - Traffic Costs													
30 - Operating Expenditures/Expenses								\$986,249					\$986,249
Total	\$121,147,267	\$109,091,295	\$2,039,618	\$2,014,534			\$52,616,871	\$37,745,745	\$175,023,674				\$499,679,004

AFFILIATE INFORMATION

Hernando County Law Library : Blended in Primary Report

Total Assets: \$0

Total Deferred Outflow: \$0

Total Liabilities: \$0

Total Deferred Inflow: \$0

Total Fund Balances: \$0

Total Revenue: \$46,747

Total Expenditures: \$1,311

Total Long Term Debt: \$0

Compensation	Employee	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	\$0	\$0

Zero Construction Projects To Report

Hernando County Port Authority : Zero Revenues And Expenditures

Total Assets: \$0

Total Deferred Outflow: \$0

Total Liabilities: \$0

Total Deferred Inflow: \$0

Total Fund Balances: \$0

Total Revenue: \$0

Total Expenditures: \$0

Total Long Term Debt: \$0

Compensation	Employee	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	\$0	\$0

Construction Projects	Expenditure	Approved Budget
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Hernando County Water and Sewer District : Blended in Primary Report

Total Assets: \$340,924,389

Total Deferred Outflow: \$1,760,315

Total Liabilities: \$86,498,324

Total Deferred Inflow: \$820,528

Total Fund Balances: \$255,365,852

Total Revenue: \$55,057,094

Total Expenditures: \$34,738,053

Total Long Term Debt: \$67,063,195

Compensation	Employee - Biweekly Pay Period	Contractor
Number of individuals	132	0
Compensation Earned Or Awarded	\$9,920,134	\$0

Construction Projects	Expenditure	Approved Budget
AIRPORT WWTP EXPANSION	\$27,135,154	\$15,414,848
ANDERSON SNOW RD FORCE MAIN	\$157,954	\$6,903,516
C LINE/AYERS-FDOT	\$1,456,335	\$332,632
CHALMER ST LS AND FM	\$219,384	\$1,049,430
ELGIN BLVD SEWER LINE UPGRADE	\$132,286	\$5,670,745
GLEN VAC PUMP STATION	\$2,218,087	\$10,100,765
GLEN WWTP UPGRADES	\$211,598	\$918,251
HC PACKAGE PLANTS-SPRINGS	\$82,066	\$3,451,758
HILL-AND-DALE FORCE MAIN	\$115,645	\$4,931,083
HILL-N-DALE WATER SYSTEM	\$509,681	\$0
HUT PUMP STATION AND FM	\$103,063	\$524,715
KILLIAN WP & TRAN LN	\$203,269	\$1,413,576
LOCKHART WTP EXPANSION	\$280,320	\$5,092,097
REGENCY OAKS LS REHAB	\$732,459	\$738,299
SPRING HILL WFR DIVISION	\$82,859	\$3,698,312
SR 50 E FORCE MAIN	\$1,956,715	\$299,421
SR 50 E TRANS SYS PHASE I	\$272,629	\$0
SR 50 MCKETHAN TO US 301 WM	\$3,873,271	\$1,197,680
US19/SR50 ODOR CONTROL	\$114,040	\$524,715

Kass Circle Community Redevelopment Agency : Blended in Primary Report

Total Assets: \$0

Total Deferred Outflow: \$0

Total Liabilities: \$0

Total Deferred Inflow: \$0

Total Fund Balances: \$0

Total Revenue: \$74,256

Total Expenditures: \$48,925

Total Long Term Debt: \$0

Compensation	Employee	Contractor
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Compensation	Employee	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	\$0	\$0

Construction Projects	Expenditure	Approved Budget
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