

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**FINANCIAL STATEMENTS**

**Year Ended September 30, 2021**

# C O N T E N T S

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	<u>Page Number</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1
<b>BASIC FINANCIAL STATEMENTS</b>	
Balance Sheet – Governmental Funds	3
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	4
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	5
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – E-911 Fund	6
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Inmate Welfare Fund	7
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Inmate Revenue Fund	8
Statement of Net Position – Proprietary Fund Type – Internal Service Fund	9
Statement of Revenues, Expenditures and Changes in Fund Net Position – Proprietary Fund – Internal Service Fund	10
Statement of Cash Flows – Proprietary Fund Type – Internal Service Fund	11
Statement of Fiduciary Net Position – Custodial Funds	12
Statement of Changes in Fiduciary Net Position - Custodial Funds	13
Notes to Financial Statements	14

## **SUPPLEMENTARY INFORMATION**

Special Revenue Funds	25
Combining Balance Sheet – Non-Major Governmental Funds	26
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Non-Major Governmental Funds	27
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – 800 MHz Fund	28
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Law Enforcement Education Fund	29
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Grants and Contributions Fund	30
Internal Service Funds	31
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position – Internal Service Funds	32
Custodial Funds	33
Combining Statement of Fiduciary Net Position – All Custodial Funds	34
Combining Statement of Changes in Fiduciary Net Position – All Custodial Funds	35

## **OTHER REPORTS**

INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	36
INDEPENDENT ACCOUNTANT’S REPORT	38
INDEPENDENT AUDITOR’S MANAGEMENT LETTER	39



## INDEPENDENT AUDITOR'S REPORT

Honorable Al Nienhuis  
Sheriff  
Hernando County, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Hernando County, Florida Sheriff (the "Sheriff") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Sheriff's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Honorable Al Nienhuis  
Sheriff  
Hernando County, Florida

### ***Opinion***

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the Sheriff as of September 30, 2021, and the respective change in financial position, and the budgetary comparison for the general fund and major special revenue funds for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Emphasis-of-Matter***

As described in Note 1 to the financial statements, the accompanying financial statements were prepared for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(3), *Rules of the Auditor General for Local Governmental Entity Audits*. These financial statements are not intended to be a complete presentation of the financial position of Hernando County, Florida as of September 30, 2021, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Change in Accounting Principle***

As discussed in Note 1 to the financial statements, in the fiscal year ended September 30, 2021, the Sheriff adopted the provisions of Government Accounting Standards Board Statement (“GASBS”) Number 84, *Fiduciary Activities*. As a result of the implementation of GASBS 84, the Sheriff reported a restatement for the change in accounting principle. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2022, on our consideration of the Sheriff’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff’s internal control over financial reporting and compliance.

***MSL, P.A.***

Certified Public Accountants

Tampa, Florida  
January 10, 2022

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**BALANCE SHEET - GOVERNMENTAL FUNDS**

**September 30, 2021**

	General	E-911	Inmate Welfare	Inmate Revenue	Non-Major Governmental Funds	Total
<b>ASSETS</b>						
Cash and cash equivalents	\$ 3,751,894	\$ 1,252,861	\$ 1,032,497	\$ 1,001,028	\$ 1,133,364	\$ 8,171,644
Accounts receivable	20,188	-	-	-	-	20,188
Due from other funds	16,730	-	15,571	-	-	32,301
Due from other governments	100,077	-	-	75,159	135,920	311,156
<b>TOTAL ASSETS</b>	<b><u>\$ 3,888,889</u></b>	<b><u>\$ 1,252,861</u></b>	<b><u>\$ 1,048,068</u></b>	<b><u>\$ 1,076,187</u></b>	<b><u>\$ 1,269,284</u></b>	<b><u>\$ 8,535,289</u></b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 2,062,250	\$ 4,063	\$ 8,562	\$ 48,744	\$ 4,845	\$ 2,128,464
Accrued wages and benefits payable	592,087	2,509	3,556	16,618	4,391	619,161
Due to Hernando County, Florida, Board of County Commissioners	1,234,552	-	-	1,010,825	-	2,245,377
Deposits	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>3,888,889</u></b>	<b><u>6,572</u></b>	<b><u>12,118</u></b>	<b><u>1,076,187</u></b>	<b><u>9,236</u></b>	<b><u>4,993,002</u></b>
<b>FUND BALANCES</b>						
Restricted for:						
Law enforcement						
Activities	-	-	-	-	530,414	530,414
Communications	-	1,246,289	-	-	224,481	1,470,770
Education and training	-	-	-	-	505,153	505,153
Inmate benefits	-	-	1,035,950	-	-	1,035,950
Other	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b><u>-</u></b>	<b><u>1,246,289</u></b>	<b><u>1,035,950</u></b>	<b><u>-</u></b>	<b><u>1,260,048</u></b>	<b><u>3,542,287</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 3,888,889</u></b>	<b><u>\$ 1,252,861</u></b>	<b><u>\$ 1,048,068</u></b>	<b><u>\$ 1,076,187</u></b>	<b><u>\$ 1,269,284</u></b>	<b><u>\$ 8,535,289</u></b>

The accompanying notes are an integral part of the financial statements.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - GOVERNMENTAL FUNDS**

**Year Ended September 30, 2021**

	General	E-911	Inmate Welfare	Inmate Revenue	Non-Major Governmental Funds	Total
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 299,985	\$ 299,985
Charges for services	276,478	811,053	526,716	4,234,437	173,498	6,022,182
Fines and forfeitures	-	-	-	-	165,077	165,077
Interest revenue	25,573	50,151	355	617	555	77,251
Miscellaneous	43,325	-	3,110	-	109,576	156,011
<b>TOTAL REVENUES</b>	<b>345,376</b>	<b>861,204</b>	<b>530,181</b>	<b>4,235,054</b>	<b>748,691</b>	<b>6,720,506</b>
<b>EXPENDITURES</b>						
Public safety:						
Personnel services	46,563,543	292,472	264,532	1,543,965	298,355	48,962,867
Operating expenditures	7,424,088	237,460	225,103	288,118	1,115,376	9,290,145
Capital outlay	2,395,526	-	13,727	133,894	29,517	2,572,664
Debt service:						
Principal	371,900	-	-	-	-	371,900
Interest	31,465	-	-	-	-	31,465
Court services:						
Personnel services	1,230,319	-	-	-	-	1,230,319
Operating expenditures	267,594	-	-	-	-	267,594
<b>TOTAL EXPENDITURES</b>	<b>58,284,435</b>	<b>529,932</b>	<b>503,362</b>	<b>1,965,977</b>	<b>1,443,248</b>	<b>62,726,954</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(57,939,059)</b>	<b>331,272</b>	<b>26,819</b>	<b>2,269,077</b>	<b>(694,557)</b>	<b>(56,006,448)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in:						
Other funds	-	-	-	-	32,611	32,611
Hernando County, Florida Board of County Commissioners:						
Appropriations	59,413,360	-	-	2,368,376	-	61,781,736
CARES Act Reimbursement	-	-	-	-	1,035,867	1,035,867
Transfers (out):						
Other funds	(25,000)	-	-	-	(7,611)	(32,611)
Hernando County, Florida Board of County Commissioners:						
Other revenues	(345,376)	-	-	(4,234,437)	-	(4,579,813)
Excess fees	(1,103,925)	-	-	(403,016)	-	(1,506,941)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>57,939,059</b>	<b>-</b>	<b>-</b>	<b>(2,269,077)</b>	<b>1,060,867</b>	<b>56,730,849</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>331,272</b>	<b>26,819</b>	<b>-</b>	<b>366,310</b>	<b>724,401</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>-</b>	<b>915,017</b>	<b>1,009,131</b>	<b>-</b>	<b>893,738</b>	<b>2,817,886</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ 1,246,289</b>	<b>\$ 1,035,950</b>	<b>\$ -</b>	<b>\$ 1,260,048</b>	<b>\$ 3,542,287</b>

The accompanying notes are an integral part of the financial statements.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**

**Year Ended September 30, 2021**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 280,000	\$ 280,000	\$ 276,478	\$ (3,522)
Interest revenue	23,000	23,000	25,573	2,573
Miscellaneous	12,000	12,000	43,325	31,325
TOTAL REVENUES	<u>315,000</u>	<u>315,000</u>	<u>345,376</u>	<u>30,376</u>
<b>EXPENDITURES</b>				
Public safety:				
Personnel services	48,999,768	47,285,322	46,563,543	721,779
Operating expenditures	7,041,735	7,709,858	7,424,088	285,770
Capital outlay	1,298,185	2,415,953	2,395,526	20,427
Debt service:				
Principal	-	371,955	371,900	55
Interest	-	31,600	31,465	135
Court services:				
Personnel services	1,298,885	1,298,885	1,230,319	68,566
Operating expenditures	274,787	274,787	267,594	7,193
TOTAL EXPENDITURES	<u>58,913,360</u>	<u>59,388,360</u>	<u>58,284,435</u>	<u>1,103,925</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(58,598,360)</u>	<u>(59,073,360)</u>	<u>(57,939,059)</u>	<u>1,134,301</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
Hernando County, Florida, Board of County Commissioners appropriations	58,913,360	59,413,360	59,413,360	-
Transfers (out):				
Transfer to other fund	-	(25,000)	(25,000)	-
Hernando County, Florida, Board of County Commissioners:				
Other revenues	(315,000)	(315,000)	(345,376)	(30,376)
Excess fees	-	-	(1,103,925)	(1,103,925)
TOTAL OTHER FINANCING SOURCES (USES)	<u>58,598,360</u>	<u>59,073,360</u>	<u>57,939,059</u>	<u>(1,134,301)</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.



**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - E-911 FUND**

**Year Ended September 30, 2021**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 815,000	\$ 815,000	\$ 811,053	\$ (3,947)
Interest revenue	-	-	50,151	50,151
TOTAL REVENUES	815,000	815,000	861,204	46,204
EXPENDITURES				
Public safety:				
Personnel services	566,374	566,374	292,472	273,902
Operating expenditures	292,100	292,100	237,460	54,640
Capital outlay	2,500	2,500	-	2,500
TOTAL EXPENDITURES	860,974	860,974	529,932	331,042
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(45,974)	(45,974)	331,272	377,246
OTHER FINANCING SOURCES (USES)				
Reserve for contingencies	(611,005)	(611,005)	-	611,005
TOTAL OTHER FINANCING SOURCES (USES)	(611,005)	(611,005)	-	611,005
NET CHANGE IN FUND BALANCE	(656,979)	(656,979)	331,272	988,251
FUND BALANCE, BEGINNING OF YEAR	656,979	656,979	915,017	258,038
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 1,246,289	\$ 1,246,289

The accompanying notes are an integral part of the financial statements.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - INMATE WELFARE FUND**

**Year Ended September 30, 2021**

	<b>Budget</b>		<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
REVENUES				
Charges for services	\$ 530,000	\$ 530,000	\$ 526,716	\$ (3,284)
Interest revenue	3,000	3,000	355	(2,645)
Miscellaneous	3,000	3,000	3,110	110
TOTAL REVENUES	<u>536,000</u>	<u>536,000</u>	<u>530,181</u>	<u>(5,819)</u>
EXPENDITURES				
Public safety:				
Personnel services	332,471	334,071	264,532	69,539
Operating expenditures	155,600	306,770	225,103	81,667
Capital Outlay	12,000	52,800	13,727	39,073
TOTAL EXPENDITURES	<u>500,071</u>	<u>693,641</u>	<u>503,362</u>	<u>190,279</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>35,929</u>	<u>(157,641)</u>	<u>26,819</u>	<u>184,460</u>
OTHER FINANCING SOURCES (USES)				
Reserve for contingencies	<u>(1,045,060)</u>	<u>(851,490)</u>	<u>-</u>	<u>851,490</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,045,060)</u>	<u>(851,490)</u>	<u>-</u>	<u>851,490</u>
NET CHANGE IN FUND BALANCE	(1,009,131)	(1,009,131)	26,819	1,035,950
FUND BALANCE, BEGINNING OF YEAR	<u>1,009,131</u>	<u>1,009,131</u>	<u>1,009,131</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,035,950</u>	<u>\$ 1,035,950</u>

The accompanying notes are an integral part of the financial statements.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - INMATE REVENUE FUND**

**Year Ended September 30, 2021**

	<b>Budget</b>		<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
REVENUES				
Charges for services	\$ 2,749,650	\$ 2,749,650	\$ 4,234,437	\$ 1,484,787
Interest revenue	-	-	617	617
TOTAL REVENUES	<u>2,749,650</u>	<u>2,749,650</u>	<u>4,235,054</u>	<u>1,485,404</u>
EXPENDITURES				
Public safety:				
Personnel services	1,770,574	1,770,574	1,543,965	226,609
Operating expenditures	378,246	404,163	288,118	116,045
Capital outlay	75,000	193,639	133,894	59,745
TOTAL EXPENDITURES	<u>2,223,820</u>	<u>2,368,376</u>	<u>1,965,977</u>	<u>402,399</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	525,830	381,274	2,269,077	1,887,803
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Hernando County, Florida, Board of County Commissioners appropriations	2,223,820	2,368,376	2,368,376	-
Transfers (out):				
Hernando County, Florida, Board of County Commissioners:				
Other revenue	(2,749,650)	(2,749,650)	(4,234,437)	(1,484,787)
Excess fees	-	-	(403,016)	(403,016)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(525,830)</u>	<u>(381,274)</u>	<u>(2,269,077)</u>	<u>(1,887,803)</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF NET POSITION  
PROPRIETARY FUND TYPE - INTERNAL SERVICE FUND**

**September 30, 2021**

	<u>Internal Service</u>
ASSETS	
Cash and cash equivalents	\$ 7,171,941
TOTAL ASSETS	<u>7,171,941</u>
LIABILITIES	
Accounts payable	59,418
Unearned revenue	538,963
Liability for unpaid claims	459,334
TOTAL LIABILITIES	<u>1,057,715</u>
NET POSITION	
Unrestricted	<u>6,114,226</u>
TOTAL NET POSITION	<u>\$ 6,114,226</u>

The accompanying notes are an integral part of the financial statements.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUND - INTERNAL SERVICE FUND**

**Year Ended September 30, 2021**

	<u>Internal Service</u>
OPERATING REVENUES	
Inter-fund charges	\$ 8,435,624
Premiums - employees	421,455
Premiums - retirees	512,467
Miscellaneous	<u>472,603</u>
TOTAL OPERATING REVENUES	<u>9,842,149</u>
OPERATING EXPENSES	
Claims	6,694,104
Other services and charges	1,501,508
Insurance	<u>421,976</u>
TOTAL OPERATING EXPENSES	<u>8,617,588</u>
OPERATING INCOME	<u>1,224,561</u>
NON-OPERATING REVENUES	
Interest	<u>(758)</u>
TOTAL NON-OPERATING REVENUES	<u>(758)</u>
CHANGE IN NET POSITION	1,223,803
NET POSITION, BEGINNING OF YEAR	<u>4,890,423</u>
NET POSITION, END OF YEAR	<u><u>\$ 6,114,226</u></u>

The accompanying notes are an integral part of the financial statements.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPE - INTERNAL SERVICE FUND**

**Year Ended September 30, 2021**

	<u>Internal Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from inter-fund charges	\$ 9,236,984
Cash received from employees	421,455.00
Cash received from retirees	512,467
Other cash receipts	472,603
Payments to suppliers	(2,310,754)
Claims paid	<u>(6,585,349)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,747,406</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>(758)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,746,648
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>5,425,293</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 7,171,941</u></u>
Reconciliation of operating income to cash and cash equivalents provided by operating activities:	
Operating income	<u>\$ 1,224,561</u>
Adjustment to reconcile operating income to net cash provided by operating activities:	
Changes in assets and liabilities:	
Decrease in due from HCBOCC	262,397
Decrease in accounts payable	(387,270)
Increase unearned revenue	538,963
Increase in liability for unpaid claims	<u>108,755</u>
TOTAL ADJUSTMENTS	<u>522,845</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ 1,747,406</u></u>

The accompanying notes are an integral part of the financial statements.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS**

**September 30, 2021**

ASSETS	
Cash and cash equivalents	<u>\$ 186,422</u>
TOTAL ASSETS	<u>186,422</u>
LIABILITIES	
Accounts payable	31,676
Due to other funds	32,301
Due to other governments (HCOCC)	<u>8,548</u>
TOTAL LIABILITIES	<u>72,525</u>
NET POSITION	
Restricted for:	
Individuals and other governments	<u><u>\$ 113,897</u></u>

The accompanying notes are an integral part of the financial statements.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS**

**Year Ended September 30, 2021**

ADDITIONS		
Miscellaneous		<u>\$ 2,020,788</u>
	TOTAL ADDITIONS	<u>2,020,788</u>
DEDUCTIONS		
Payments to HCBOCC		18,908
Other payments		<u>1,974,876</u>
	TOTAL DEDUCTIONS	<u>1,993,784</u>
	Net increase (decrease) in fiduciary net position	27,004
Net Position-beginning of the year, as originally stated		-
Net Position-restatement (Note 1)		<u>54,592</u>
Net Position-beginning of the year, as restated		<u>54,592</u>
Net Position-end of the year		<u><u>\$ 81,596</u></u>

The accompanying notes are an integral part of the financial statements.



**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**NOTES TO FINANCIAL STATEMENTS**

**Year Ended September 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

Hernando County, Florida (the “County”), is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (the “Board”) and managed by an appointed County Administrator. The Hernando County, Florida, Sheriff (the “Sheriff”) is an elected constitutional officer of the County as provided for by the Constitution of the State of Florida. Pursuant to Chapter 129, Florida Statutes, the Sheriff’s budget is submitted to the Board for approval.

The Sheriff is the chief law enforcement officer of the County. Funding for the Sheriff’s operations comes primarily from annual appropriations from the Board and all unexpended proceeds must be returned to the Board at year-end.

For financial reporting purposes, the Sheriff is deemed to be part of the primary government of the County and, as such, is included in the County’s Annual Comprehensive Financial Report.

**Blended Component Unit**

In fiscal year 2020, the Sheriff established the Hernando County Sheriff’s Office Section 115 Trust (the “Trust”) to administer the Sheriff’s Employee Group Health, Dental Insurance Program, and Clinic. Assets necessary to fund the programs are transferred to the Trust; however, under the terms of the Trust Agreement, the Sheriff retains control of the assets. Due to the substantive economic relationship between the Sheriff and the Trust, the financial activities of the Trust are reported in the accompanying basic financial statements as an internal service fund.

**Basis of Presentation**

The accompanying financial statements include all the funds and accounts of the Sheriff’s Office, but are not intended to be a complete presentation of the County as a whole. Except for this matter, they are otherwise in conformity with accounting principles generally accepted in the United States of America (“GAAP”). The accompanying financial statements were prepared for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General - Local Governmental Entity Audits*.

The financial transactions of the Sheriff are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. These funds are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

### **Basis of Presentation *(Continued)***

The focus of governmental fund financial statements is on major funds rather than reporting funds by type. GAAP sets forth minimum criteria (percentage of total assets, liabilities, revenues, or expenditures) for the determination of major funds. Each major fund is reported in a separate column.

The Sheriff reports the following major governmental funds:

- **General Fund** - The general fund is used to account for the general operations of the Sheriff and includes all transactions, which are not accounted for in other funds.
- **E-911 Fund** - This fund is used to account for the proceeds of telephone charges collected for the installation and operation of an Emergency 911 System.
- **Inmate Welfare Fund** - This fund is used to account for revenue from commissions from the commissary and pay phone. The funds are used for expenditures in the commissary operation, including overall inmate welfare.
- **Inmate Revenue Fund** - This fund is used to account for the proceeds of housing federal and other local government inmates at the detention facility.

The Sheriff also reports the following non-major special revenue funds:

- 800 MHz Fund
- Law Enforcement Educational Fund
- Child Saver Program Fund
- Grants and Contributions Fund

The Sheriff reports the following other fund types:

- **Proprietary Fund Type - Internal Service Funds** - These funds are used to account for health, dental, and clinic insurance benefits provided to the employees by the Sheriff. Their funding is based upon an annual actuarial study of expected benefit payouts.
- **Fiduciary Fund Type - Custodial Funds** - These funds are used to account for assets held by the Sheriff in a trustee capacity or as an agent for individuals, private organizations, and other governments.

### **Measurement Focus and Basis of Accounting**

Governmental funds are accounted for using the flow of current financial resources measurement focus. Only current assets and current liabilities, generally, are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)***

### **Measurement Focus and Basis of Accounting *(Continued)***

The modified accrual basis of accounting is used by governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available to finance liabilities of the current fiscal year). For this purpose, the Sheriff considers revenues to be available if they are collected within 60 days after year-end. Grants must also meet eligibility requirements to be accrued.

For governmental funds, expenditures are recorded when the related fund liability is incurred, except for certain compensated absences, which are recognized as expenditures when paid. Substantially all of the Sheriff's operating budget funding is appropriated by the Board. These resources are reflected as other financing sources at the time of receipt. Interest and other revenue are recognized as they are earned and become measurable and available to pay liabilities of the current period.

The proprietary fund type - internal service fund accounts for medical and dental insurance coverage for the Sheriff's employees. Proprietary fund types use the accrual basis of accounting, where revenues are recognized when they are earned and expenses are recognized when they are incurred, regardless of the timing of related cash flows. In addition, proprietary funds distinguish operating revenues and expenses from non-operating items.

The focus on fiduciary type fund financial statements is by fund type, not major fund. The Sheriff only has one fiduciary fund type, the custodial fund type. Accordingly, there is only one column in the fiduciary fund financial statements. Custodial funds are accounted for under the economic resources method and accrual basis of accounting.

### **Excess Fees and Other Revenues**

Florida Statutes provide that the amount by which revenues and transfers exceed annual expenditures be remitted to the Board within one month following the fiscal year for which the funding was provided or following the fiscal year during which other revenue was recognized. This requirement is reflected in the Sheriff's General Fund where the amount of this distribution is recorded as a liability and as another financing use. Other revenues due to the Board consist of those third-party revenues received directly by the Sheriff for certain expenditures that are owed to the Board.

### **Cash Equivalents**

Cash equivalents are defined as highly liquid investments with original maturities of three months or less.

### **Prepaid Items**

Certain prepayments to vendors reflect costs applicable to future accounting periods. These prepayments are recorded as expenditures in the year paid.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

### **Deferred Inflows/Unearned Revenue**

Deferred inflows in governmental funds represent revenues that have been earned, but are not available (because they were received more than 60 days after year-end). Unearned revenue in proprietary fund types represents revenues attributable to future periods.

### **Compensated Absences**

Eligible full-time employees are entitled to accrue compensatory time, annual vacation, and sick leave up to predetermined thresholds, and received pay for those hours at termination or retirement. For terminations in good standing, the employee is paid for 25% of accumulated sick leave up to a total of 500 hours. Upon retirement, (separation from the agency), current employees with 10 or more consecutive years of service as of October 1, 2009, will receive a payout of sick leave as follows: 20+ years of service equals 100%; 15-19 years of service equals 75%; 10-14 years of service equals 50%. Employees with less than 10 consecutive years of service as of October 1, 2009, and all new employees hired on or after that date will receive 50% payout of sick leave up to 500 hours, upon retirement. For all payments of sick leave, the employee is paid at their pay rate effective at termination or retirement.

Vacation and sick leave payments are included in personnel services when the payments are made to the employees. The Sheriff does not, nor is he legally required to, accumulate financial resources for these obligations. Accordingly, the liability for compensated absences is not reported in the governmental funds but rather is reported in the basic financial statements of the County.

### **Fund Balances**

The Sheriff reports its fund balance information in classifications based on the extent to which the Sheriff is bound to honor constraints on the specific purpose for which amounts in the fund can be spent. Fund balance is reported in five components - non-spendable, restricted, committed, assigned, and unassigned:

- **Non-Spendable** - This component of fund balance consists of amounts that cannot be spent because: (a) they are not expected to be converted to cash; or (b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.
- **Restricted** - This component of fund balances consists of amounts that are constrained either: (a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments); or (b) by law through constitutional provisions or enabling legislation.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

### **Fund Balances *(Continued)***

- **Committed** - This component of fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (e.g., policy) of the organization's governing authority. By statute, the Sheriff himself is the governing authority. These committed amounts cannot be used for any other purpose unless the Sheriff removes or changes the specified use by taking the same type of action (e.g., policy) he employed to constrain those amounts.
- **Assigned** - This component of fund balance consists of amounts that are constrained by a less-than-formal action of the organization's governing authority, or by an individual or body to whom the governing authority has delegated this responsibility. The Sheriff has not delegated the responsibility to assign fund balances to any individual or body.
- **Unassigned** - This classification is used for: (a) negative unrestricted fund balances in any governmental fund; or (b) fund balances within the General Fund that are not restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) then restricted resources as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use, it is generally the Sheriff's policy to use unassigned resources first, then assigned, and then committed as needed.

### **Use of Estimates**

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported or disclosed in the financial statements and accompanying notes. Actual results could differ from those estimates.

### **Change in Accounting Principle**

GASB Statement No. 84, *Fiduciary Activities*, was implemented by the Sheriff during the 2020-21 fiscal year. It established criteria for identifying and reporting fiduciary activities of state and local governments. As a result of implementing this standard, the beginning net position of the fiduciary funds was increased by \$54,592.

## NOTE 2 - BUDGETARY PROCESS

Florida Statutes, Sections 30.49, 129.021, and 129.03 govern the preparation, adoption, and administration of the Sheriff's annual budget. The Sheriff prepares individual budgets for the General Fund, E-911, 800 MHz, and the Inmate Revenue Fund Special Revenue Funds, and submits them to the Board for approval. Any budgets that are not subject to the approval of the Board shall follow the same procedures as those approved by the Board with the exception that the Sheriff is the approver rather than the Board.

**NOTE 2 - BUDGETARY PROCESS (Continued)**

The budgets are prepared on a basis consistent with GAAP and serve as the legal authorization for expenditures. Amendments increasing total fund expenditures must be approved by the Sheriff and/or Board. Budgetary changes between or among expenditures within a fund may be made at the discretion of the Comptroller.

The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable to the fiscal year and approved by the Board or Sheriff within 60 days after year-end.

**NOTE 3 - CASH AND INVESTMENTS**

At September 30, 2021, the carrying value of the Sheriff’s cash and cash equivalents was as follows:

	<u>Carrying Value</u>
Cash on Hand	\$ 11,315
Demand Deposits	<u>15,518,692</u>
Total Cash and Cash Equivalents	<u>\$ 15,530,007</u>

Such amounts are reported as \$8,171,644, \$7,171,941 and \$186,422 in the governmental, internal service, and custodial funds, respectively.

The Sheriff’s bank deposits are held in qualified public depositories (“QPDs”) pursuant to Chapter 280, Florida Statutes. Under this Chapter, each QPD is required to pledge collateral to the State Treasurer against the public deposits. In the event of default by a QPD, all claims for public deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the QPD in default and, if necessary, assessments against other QPDs of the same type as the depositor in default.

**Authorized Investments**

The Sheriff’s Investment Policy follows the state’s guidance set forth in Section 219.075, Florida Statutes, regarding the deposit of funds received and the investment of surplus funds. That Section requires local governments without written investment policies, including County officers, to follow the state policy in Section 218.415(17), Florida Statutes. That Section authorizes the following investments:

- a. The Local Government Surplus Funds Trust Fund or any intergovernmental investment pool authorized pursuant to the *Florida Interlocal Cooperation Act*, as provided in Florida Statute 163.01.
- b. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- c. Interest-bearing time deposits or savings accounts in qualified public depositories.
- d. Direct obligations of the United States Treasury.

**NOTE 4 - INTER-FUND BALANCES**

Inter-fund balances at September 30, 2021, consisted of the following:

	Inter-Fund Receivable	Inter-Fund Payable
General Fund	\$ 16,730	\$ -
Inmate Welfare Fund	15,571	-
Custodial Funds	-	32,301
Total Due to/Due from Other Funds	<u>\$ 32,301</u>	<u>\$ 32,301</u>

The receivables primarily represent fees collected in an custodial fund for other funds. These fees are from jail inmates for subsistence fees, booking fees, medical fees, and commissions on commissary sales.

**NOTE 5 - CAPITAL ASSETS**

Pursuant to Florida Statutes, the Sheriff can own tangible capital assets, and the Sheriff maintains custody and recordkeeping responsibility for these assets. However, office space and facilities used in the Sheriff’s operations are provided at no cost by the Board.

Capital assets paid for by the Sheriff are recorded as expenditures in the governmental funds of the Sheriff but are capitalized in the basic financial statements of the County. The capitalization threshold is \$5,000. Donated capital assets are recorded at their estimated fair value on the date received. Effective October 1, 2010, the Sheriff is responsible for recording all grant-related assets regardless of whether the grant origin was Hernando County or the Sheriff. Depreciation is recorded at the County level. Most of the capital assets listed below are being depreciated over five years.

Capital asset activity for the tangible property over which the Sheriff has custodial and recordkeeping responsibility, for the year ended September 30, 2021, was as follows:

	Balance October 1, 2020	Additions	Deletions	Balance September 30, 2021
Automobile and Other Vehicles	\$ 12,526,569	\$ 2,042,294	\$ (971,039)	\$ 13,597,824
Furniture and Equipment	10,186,897	792,920	(315,861)	10,663,956
Construction in Progress	-	26,282	-	26,282
Total at Cost	22,713,466	2,861,496	(1,286,900)	24,288,062
Less Accumulated Depreciation	(15,595,767)	(2,420,420)	1,290,520	(16,725,667)
Book Value	<u>\$ 7,117,699</u>	<u>\$ 441,076</u>	<u>\$ 3,620</u>	<u>\$ 7,562,395</u>

**NOTE 5 - CAPITAL ASSETS (Continued)**

Proceeds from the sale or disposal of vehicles are netted against capital outlay in the accompanying statement of revenues, expenditures, and changes in fund balance. Following is a reconciliation of 2021 capital asset additions above to capital outlay on the accompanying statement of revenues, expenditures, and changes in fund balance:

Capital Outlay	\$ 2,572,664
Proceeds from Vehicle Sales/Disposals	158,353
Other Funding Sources	<u>130,479</u>
Total Additions	<u>\$ 2,861,496</u>

**NOTE 6 - LONG-TERM LIABILITIES**

The following is a summary of changes in general long-term liabilities, which are reported in the basic financial statements of the County:

	Balance October 1, 2020	Additions	Retirements	Balance September 30, 2021	Due Within One Year
Contract Payable	\$ 67,212	\$ -	\$ (67,212)	\$ -	\$ -
Lease-Purchase Agreements	822,785	-	(371,900)	450,885	108,403
Accrued Compensation Absences	<u>5,334,632</u>	<u>3,170,573</u>	<u>(3,095,788)</u>	<u>5,409,417</u>	<u>3,984,883</u>
Total Long-Term Liabilities	<u>\$ 6,224,629</u>	<u>\$ 3,170,573</u>	<u>\$ (3,534,900)</u>	<u>\$ 5,860,302</u>	<u>\$ 4,093,286</u>

The terms of the contract payable include the purchase of 17 vehicles from the City of Brooksville, payable over a three-year period, as stated in the inter local agreement between the Sheriff and the City of Brooksville.

The lease-purchase agreements were entered into by the Sheriff to acquire an armored vehicle and infrared camera system for a helicopter. The armored vehicle was paid off in fiscal year 2021, the annual debt service requirements for the infrared camera system as of September 30, 2021 are as follows:

<u>Year Ending September 30:</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 108,403	\$ 11,768
2023	111,232	8,939
2024	114,135	6,036
2025	<u>117,115</u>	<u>3,057</u>
Total Payments	<u>\$ 450,885</u>	<u>\$ 29,800</u>



## NOTE 7 - DETENTION OPERATIONS

For 22 years, the Hernando County jail was operated by a private corporation. Effective August 27, 2010, the Sheriff took over the detention operations based on an interlocal agreement between the Sheriff and the Board. An updated agreement was entered into and shall continue until September 30, 2021, with three automatic one year renewal periods, expiring on September 30, 2024.

## NOTE 8 - GENERAL FUND REVENUES AND EXPENDITURES

General Fund revenues and expenditures for the year ended September 30, 2021, were as follows:

	Total	Law Enforcement	Detention	Courthouse
<b>Revenues</b>				
Inmate Booking	\$ 39,278	\$ -	\$ 39,278	\$ -
Inmate Medical	45,121	-	45,121	-
Inmate Subsistence	169,079	-	169,079	-
Inmate Social Security	23,000	-	23,000	-
Charges for Services	276,478	-	276,478	-
Interest Income	25,573	25,573	-	-
Miscellaneous	43,325	43,325	-	-
Total Revenues	\$ 345,376	\$ 68,898	\$ 276,478	\$ -
<b>Expenditures</b>				
Personnel Services	\$ 47,793,862	\$ 34,725,318	\$ 11,838,225	\$ 1,230,319
Operating Expenditures	7,691,682	5,169,419	2,254,669	267,594
Capital Outlay	2,395,526	2,273,207	122,319	-
Debt Service	403,365	403,365	-	-
Total Expenditures	\$ 58,284,435	\$ 42,571,309	\$ 14,215,213	\$ 1,497,913

## NOTE 9 - EMPLOYEE RETIREMENT PLAN

The Sheriff participates in the Florida Retirement System (“FRS”) for Pension Benefits. A detailed plan description and any liability for employees of the Sheriff are included in the financial statements of the County.

### Funding Policy

The Sheriff’s contributions to the FRS for fiscal years ended September 30, 2019 through 2021 were: \$5,961,387, \$6,389,439, and \$6,624,623, respectively, which were equal to the required contribution for each fiscal year.

Employees are required to contribute 3% towards the FRS. Employee withholdings for this purpose amounted to \$835,606, \$848,189, and \$908,153 for the fiscal years ended September 30, 2019 through 2021, respectively, which were equal to the required contribution for each fiscal year.

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS**

The Sheriff participates in the plan established by the Board to provide other postemployment benefits to retirees of the Board and constitutional officers. A detailed plan description and any liability for employees of the Sheriff are included in the financial statements of the County.

**NOTE 11 - RISK MANAGEMENT**

The Sheriff participates in the Florida Sheriff’s Risk Management Fund to insure against automobile, workers’ compensation, and general liabilities claims. Except as disclosed in the next paragraph, there have been no significant reductions in insurance coverage from the prior year. Settlement amounts have not exceeded insurance coverage for any of the last three years.

Effective October 1, 2011, the Sheriff became self-insured for employee and retiree health coverage. Effective October 1, 2014, the Sheriff became self-insured for employee and retiree dental coverage. Prior to those dates, the Sheriff carried commercial insurance for its health and dental coverage.

**NOTE 12 - SELF-INSURANCE INTERNAL SERVICE FUND**

The self-insurance program was established under Florida Statute 112.08 to reduce employee medical costs for the Sheriff’s Office. The program is administered by an outside third-party, and uses a combination of self-insurance and specific and aggregate stop-loss coverage to minimize risk exposure. It is accounted for in an internal service fund. Fund revenues are primarily contributions from other funds, retirees, and employees for amounts needed to pay insurance premiums, anticipated self-insured losses, administrative expenses, and clinic expenses.

Changes in claims liability amounts for the years ended September 30, 2021 and 2020, were as follows:

	<u>2021</u>	<u>2020</u>
Unpaid Claims, Beginning of Year	\$ 350,580	\$ 324,362
Incurred Claims	6,696,811	6,786,137
Claim Payments	<u>(6,588,057)</u>	<u>(6,759,919)</u>
Unpaid Claims, End of Year	<u>\$ 459,334</u>	<u>\$ 350,580</u>

## NOTE 13 - LEASES

Revenue of the 800 MHz Fund includes lease payments received for space leased on the County's primary tower site. The lease began December 16, 1997, between the Board and Cingular (the "Tenant"). There have been several amendments since then, extending the lease term and changing the monthly lease payment. The sixth amendment, effective July 1, 2016, amended the lease term to include a new initial term of 60 months, plus up to five additional 60-month terms, built-in rate increases at the beginning of each renewal term. AT&T Mobility Corporation, who owns the Tenant has reduced the monthly lease payment from \$5,407 to \$4,210. The Board has informally assigned the rights to the lease revenue to the Sheriff to operate the system. The amount of the lease revenue for the year ended September 30, 2021, was \$59,246. The future lease revenues are as follows:

<u>Year Ending September 30:</u>	<u>Amount</u>
2022	\$ 58,098
2023	58,098
2024	58,098
2025	58,098
2026	60,277
2027 - 2031	336,569
2032 - 2036	387,054
2037 - 2041	445,112
2042 - 2046	511,879
2047 - 2048	233,713
Total	<u>\$ 2,206,996</u>

## NOTE 14 - CLAIMS AND CONTINGENCIES

### Litigation

The Sheriff is involved as defendant or plaintiff in certain litigation and claims arising from the ordinary course of operations. Any judgments against the Sheriff in excess of insurance limits would be settled by the Board. In the opinion of the Sheriff and legal counsel, the range of potential recoveries or liabilities will not materially affect the financial position of the Sheriff.

### Federal and State Grants

Grant funds received by the Sheriff are subject to audit by grantor agencies. Audits of these grants may result in disallowed costs, which may constitute a liability of the Sheriff. In the opinion of management disallowed costs, if any, would be insignificant to the financial position and operations of the Sheriff.

# **SUPPLEMENTARY INFORMATION**

**Combining and Individual Fund  
Financial Statements and Schedule**

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**SPECIAL REVENUE FUNDS**

**September 30, 2021**

Special revenue funds are used to account for the proceeds of special revenue sources that are legally restricted to specified purposes. The Hernando County, Florida, Sheriff (the “Sheriff”) has the following non-major special revenue funds:

- **800MHz Fund** - This fund derives its resources from lease payments for space leased on the Hernando County’s (the “County”) primary tower site, fees assessed to each radio user department for maintenance contract costs, and a \$12.50 fee included in each fine paid for a traffic citation. The 800MHz system is maintained to ensure continuous and optimum radio communications for all public safety and the County radio users.
- **Law Enforcement Education Fund** - This fund derives its resources from court cost assessments pursuant to Sections 938.15 and 318.18 of the Florida Statutes. The assessments are collected by the Clerk of the Circuit Court and remitted to the Sheriff monthly. Use of the funds received is restricted to criminal justice education and training in approved programs.
- **Child Saver Program Fund** - This fund derives its resources from funds received for the rental of infant and toddler car seats. The non-refundable service fees charged are to be used for the maintenance and repair of returned car seats and to assist in the purchase of additional seats to expand the program as the population of the County grows and there is additional demand for car seats.
- **Grants and Contributions Fund** - This fund derives its resources from grants and donations. Each grant and donation is separately accounted for within the fund, to assure proper accounting in accordance with the grant agreements.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS**

**September 30, 2021**

	<u>Special Revenue Funds</u>				<b>Total Non-Major Governmental Funds</b>
	<b>800MHz</b>	<b>Law Enforcement Education</b>	<b>Child Saver Program</b>	<b>Grants and Contributions</b>	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 212,535	\$ 501,351	\$ -	\$ 419,478	\$ 1,133,364
Due from other governments	13,681	4,061	-	118,178	135,920
<b>TOTAL ASSETS</b>	<u>\$ 226,216</u>	<u>\$ 505,412</u>	<u>\$ -</u>	<u>\$ 537,656</u>	<u>\$ 1,269,284</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,735	\$ 259	\$ -	\$ 2,851	\$ 4,845
Accrued wages and benefits payable	-	-	-	4,391	4,391
Deposits	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>1,735</u>	<u>259</u>	<u>-</u>	<u>7,242</u>	<u>9,236</u>
<b>FUND BALANCES</b>					
Restricted for:					
Law enforcement activities	-	-	-	530,414	530,414
Communications	224,481	-	-	-	224,481
Education and training	-	505,153	-	-	505,153
Other	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>224,481</u>	<u>505,153</u>	<u>-</u>	<u>530,414</u>	<u>1,260,048</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 226,216</u>	<u>\$ 505,412</u>	<u>\$ -</u>	<u>\$ 537,656</u>	<u>\$ 1,269,284</u>

See Independent Auditor's Report.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
NON-MAJOR GOVERNMENTAL FUNDS**

**Year Ended September 30, 2021**

	Special Revenue Funds				Total Non-Major Governmental Funds
	800MHz	Law Enforcement Education	Child Saver Program	Grants and Contributions	
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ 299,985	\$ 299,985
Charges for services	173,498	-	-	-	173,498
Fines and forfeitures	114,249	50,828	-	-	165,077
Interest revenue	99	489	-	(33)	555
Miscellaneous	59,246	-	-	50,330	109,576
TOTAL REVENUES	347,092	51,317	-	350,282	748,691
EXPENDITURES					
Public safety:					
Personnel services	-	-	-	298,355	298,355
Operating expenditures	334,425	89,021	-	691,930	1,115,376
Capital outlay	-	-	-	29,517	29,517
TOTAL EXPENDITURES	334,425	89,021	-	1,019,802	1,443,248
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	12,667	(37,704)	-	(669,520)	(694,557)
OTHER FINANCING SOURCES (USES)					
Transfers in:					
Other funds	-	-	-	32,611	32,611
Hernando County, Florida Board of County Commissioners: CARES Act Reimbursement	-	-	-	1,035,867	1,035,867
Transfers (out):					
Other funds	-	-	(7,611)	-	(7,611)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(7,611)	1,068,478	1,060,867
NET CHANGE IN FUND BALANCE	12,667	(37,704)	(7,611)	398,958	366,310
FUND BALANCE, BEGINNING OF YEAR	211,814	542,857	7,611	131,456	893,738
FUND BALANCE, END OF YEAR	\$ 224,481	\$ 505,153	\$ -	\$ 530,414	\$ 1,260,048

See Independent Auditor's Report.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - 800 MHz FUND**

**Year Ended September 30, 2021**

	<u>Budget</u>		<u>Actual</u>	<b>Variance With Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 170,000	\$ 170,000	\$ 173,498	\$ 3,498
Fines and forfeitures	96,000	96,000	114,249	18,249
Interest revenue	-	-	99	99
Miscellaneous	50,520	50,520	59,246	8,726
TOTAL REVENUES	<u>316,520</u>	<u>316,520</u>	<u>347,092</u>	<u>30,572</u>
EXPENDITURES				
Public safety:				
Operating expenditures	287,650	317,650	334,425	(16,775)
TOTAL EXPENDITURES	<u>287,650</u>	<u>317,650</u>	<u>334,425</u>	<u>(16,775)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>28,870</u>	<u>(1,130)</u>	<u>12,667</u>	<u>13,797</u>
OTHER FINANCING SOURCES (USES)				
Reserve for contingencies	(162,557)	(210,684)	-	210,684
NET CHANGE IN FUND BALANCE	<u>(133,687)</u>	<u>(211,814)</u>	<u>12,667</u>	<u>224,481</u>
FUND BALANCE, BEGINNING OF YEAR	<u>133,687</u>	<u>211,814</u>	<u>211,814</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 224,481</u>	<u>\$ 224,481</u>

See Independent Auditor's Report.



**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - LAW ENFORCEMENT EDUCATION FUND**

**Year Ended September 30, 2021**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 50,000	\$ 50,000	\$ 50,828	\$ 828
Interest revenue	700	700	489	(211)
TOTAL REVENUES	<u>50,700</u>	<u>50,700</u>	<u>51,317</u>	<u>617</u>
EXPENDITURES				
Public safety:				
Operating expenditures	<u>100,100</u>	<u>100,100</u>	<u>89,021</u>	<u>11,079</u>
TOTAL EXPENDITURES	<u>100,100</u>	<u>100,100</u>	<u>89,021</u>	<u>11,079</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(49,400)</u>	<u>(49,400)</u>	<u>(37,704)</u>	<u>11,696</u>
OTHER FINANCING SOURCES (USES)				
Reserve for contingencies	<u>(493,457)</u>	<u>(493,457)</u>	<u>-</u>	<u>493,457</u>
NET CHANGE IN FUND BALANCE	<u>(542,857)</u>	<u>(542,857)</u>	<u>(37,704)</u>	<u>505,153</u>
FUND BALANCE, BEGINNING OF YEAR	<u>542,857</u>	<u>542,857</u>	<u>542,857</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 505,153</u>	<u>\$ 505,153</u>

See Independent Auditor's Report.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - GRANTS AND CONTRIBUTIONS FUND**

**Year Ended September 30, 2021**

	<b>Budget</b>		<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
REVENUES				
Intergovernmental	\$ 319,979	\$ 319,979	\$ 299,985	\$ (19,994)
Interest revenue	100	100	(33)	(133)
Miscellaneous	51,100	51,100	50,330	(770)
TOTAL REVENUES	<u>371,179</u>	<u>371,179</u>	<u>350,282</u>	<u>(20,897)</u>
EXPENDITURES				
Public safety:				
Personnel services	143,623	620,712	298,355	322,357
Operating expenditures	148,581	822,825	691,930	130,895
Capital outlay	65,695	95,212	29,517	65,695
TOTAL EXPENDITURES	<u>357,899</u>	<u>1,538,749</u>	<u>1,019,802</u>	<u>518,947</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>13,280</u>	<u>(1,167,570)</u>	<u>(669,520)</u>	<u>498,050</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Other funds	-	25,000	32,611	7,611
Hernando County, Florida Board of County Commissioners:				
Appropriations				
CARES Act Reimbursement	-	1,179,656	1,035,867	(143,789)
Reserve for contingencies	(151,011)	(176,011)	-	176,011
TOTAL OTHER FINANCING SOURCES (USES)	<u>(151,011)</u>	<u>1,028,645</u>	<u>1,068,478</u>	<u>39,833</u>
NET CHANGE IN FUND BALANCE	(137,731)	(138,925)	398,958	537,883
FUND BALANCE, BEGINNING OF YEAR	<u>137,731</u>	<u>138,925</u>	<u>131,456</u>	<u>(7,469)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 530,414</u>	<u>\$ 530,414</u>

See Independent Auditor's Report.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**INTERNAL SERVICE FUNDS**

**September 30, 2021**

Internal service funds are used when a fund primarily provides benefits for other funds, departments, or agencies of the primary government. The Hernando County, Florida, Sheriff (the “Sheriff”) has internal service funds that account for:

- **Health Insurance** - This is used to account for the Sheriff’s self-insurance program for employee health benefits.
- **Dental Insurance** - This is used to account for the Sheriff’s self-insurance program for employee dental benefits.
- **Wellness Clinic** - This is used to account for the Sheriff’s self-insurance program for the operation of the health clinic.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS**

**Year Ended September 30, 2021**

	<u>Health Insurance</u>	<u>Dental Insurance</u>	<u>Wellness Clinic</u>	<u>Total Internal Service</u>
OPERATING REVENUES				
Inter-fund charges	\$ 7,238,244	\$ 179,776	\$1,017,604	\$ 8,435,624
Premiums - employees	328,697	92,758	-	421,455
Premiums - retirees	468,040	44,427	-	512,467
Miscellaneous	472,603	-	-	472,603
	<u>8,507,584</u>	<u>316,961</u>	<u>1,017,604</u>	<u>9,842,149</u>
TOTAL OPERATING REVENUES				
OPERATING EXPENSES				
Claims	6,452,745	241,066	-	6,693,811
Professional services	545,591	28,752	728,586	1,302,929
Repairs and maintenance	-	-	14,299	14,299
Materials and supplies	-	-	134,049	134,049
Other expenses	5,500	-	44,731	50,231
Insurance	421,976	-	-	421,976
	<u>7,425,812</u>	<u>269,818</u>	<u>921,665</u>	<u>8,617,295</u>
TOTAL OPERATING EXPENSES				
OPERATING INCOME (LOSS)	<u>1,081,772</u>	<u>47,143</u>	<u>95,939</u>	<u>1,224,854</u>
NON-OPERATING REVENUES				
Interest	(758)	-	-	(758)
	<u>(758)</u>	<u>-</u>	<u>-</u>	<u>(758)</u>
TOTAL NON-OPERATING REVENUES				
CHANGE IN NET POSITION	1,081,014	47,143	95,939	1,224,096
NET POSITION, BEGINNING OF YEAR	<u>4,574,689</u>	<u>315,734</u>	<u>-</u>	<u>4,890,423</u>
NET POSITION, END OF YEAR	<u>\$ 5,655,703</u>	<u>\$ 362,877</u>	<u>\$ 95,939</u>	<u>\$ 6,114,519</u>

See Independent Auditor's Report.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**CUSTODIAL FUNDS**

**September 30, 2021**

Custodial funds are used to account for assets held by the Hernando County, Florida, Sheriff (the “Sheriff”) in a Trustee capacity or as an agent for individuals, private organizations, and other governments. The Sheriff has the following custodial funds:

- **Civil Trust Fund** - This fund is used to account for fees received by the Sheriff for serving documents (civil process) pursuant to Florida Statute 30.231(5). The funds received are returned to the Hernando County Board of County Commissioners on a monthly basis. This fund is also used for cost deposits provided by plaintiffs or their attorneys in advance, to pay for the Sheriff’s statutory fees and costs in executing Sheriff’s levies and Writs of Attachment.
- **Property & Evidence Fund** - This fund accounts for confiscated property and evidence.
- **Inmate Trust Fund** - This fund accounts for inmate personal accounts and the proceeds from certain inmate programs.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION  
ALL CUSTODIAL FUNDS**

**September 30, 2021**

	<u>Civil Trust Fund</u>	<u>Property &amp; Evidence Fund</u>	<u>Inmate Trust Fund</u>	<u>Total Custodial Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,548	\$ 12,721	\$ 165,153	\$ 186,422
TOTAL ASSETS	<u>8,548</u>	<u>12,721</u>	<u>165,153</u>	<u>186,422</u>
<b>LIABILITIES</b>				
Accounts payable	-	419	31,257	31,676
Due to other funds	-	-	32,301	32,301
Due to other governments (HCB OCC)	<u>8,548</u>	<u>-</u>	<u>-</u>	<u>8,548</u>
TOTAL LIABILITIES	<u>8,548</u>	<u>419</u>	<u>63,558</u>	<u>72,525</u>
<b>NET POSITION</b>				
Restricted for:				
Individuals and other governments	<u>\$ -</u>	<u>\$ 12,302</u>	<u>\$ 101,595</u>	<u>\$ 113,897</u>

See Independent Auditor's Report.

**HERNANDO COUNTY, FLORIDA  
SHERIFF**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS**

**Year Ended September 30, 2021**

	<b>Civil Trust Fund</b>	<b>Property &amp; Evidence Fund</b>	<b>Inmate Trust Fund</b>	<b>Total Custodial Funds</b>
ADDITIONS				
Miscellaneous	\$ 92,948	\$ 233,281	\$ 1,694,559	\$ 2,020,788
TOTAL ADDITIONS	92,948	233,281	1,694,559	2,020,788
Payments to HCBOCC	18,908	-	-	18,908
Other payments	74,611	239,053	1,661,212	1,974,876
TOTAL DEDUCTIONS	93,519	239,053	1,661,212	1,993,784
Net increase (decrease) in fiduciary net position	(571)	(5,772)	33,347	27,004
Net Position-beginning of the year, as originally stated	-	-	-	-
Net Position-restatement (Note 1)	571	18,074	35,947	54,592
Net Position-beginning of the year, as restated	571	18,074	35,947	54,592
Net Position-end of the year	\$ -	\$ 12,302	\$ 69,294	\$ 81,596

See Independent Auditor's Report.

## **OTHER REPORTS**





Certified Public Accountants

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Al Nienhuis  
Sheriff  
Hernando County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Hernando County, Florida Sheriff (the “Sheriff”) as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated January 10, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Sheriff’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Al Nienhuis  
Sheriff  
Hernando County, Florida

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Sheriff in a separate letter dated January 10, 2022.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
January 10, 2022



Certified Public Accountants

## INDEPENDENT ACCOUNTANT'S REPORT

Honorable Al Nienhuis  
Sheriff  
Hernando County, Florida

We have examined the Hernando County, Florida Sheriff's (the "Sheriff") compliance with the requirements of Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2021. Management is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on the Sheriff's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Sheriff is in accordance with those requirements, in all material respects. An examination involves performing procedures to obtain evidence about the Sheriff's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Sheriff's compliance with specified requirements.

In our opinion, the Sheriff complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

*MSL, P.A.*

Certified Public Accountants

Tampa, Florida  
January 10, 2022



## INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Honorable Al Nienhuis  
Sheriff  
Hernando County, Florida

We have audited the basic financial statements of the Sheriff (the "Sheriff") as of and for the fiscal year ended September 30, 2021 and have issued our report thereon dated January 10, 2022.

### **Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and Chapter 10.550, *Rules of the Auditor General*.

### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated January 10, 2022, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

### **Official Title and Legal Authority**

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

Honorable Al Nienhuis  
Sheriff  
Hernando County, Florida

### **Financial Management**

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Additional Matters**

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Sheriff and applicable management and is not intended to be, and should not be, used by anyone other than these specified parties.

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
January 10, 2022