



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

Florida Department of Financial Services

SPECIAL PURPOSE FINANCIAL STATEMENT

SUBMITTING ENTITY: Pasco

SUBMITTING ENTITY TYPE: County

AFR RECEIVED DATE: 6/30/2023

FISCAL YEAR 2021-2022

ENTITY DEPENDENCY: Independent

AUDIT RECEIVED DATE: 6/30/2023

Location Information

38053 Live Oak Avenue
Dade City, FL 33523

Phone Number: (352) 518-4092

Contact Information

Matthew Lazar

Phone Number: (352) 518-4092

AUDIT INFORMATION

Carr, Riggs & Ingram, LLC

Firm Location Information

3000 Bayport Drive, Suite 500
Tampa, FL 33607

Phone number: (813) 855-3036

LONG TERM DEBT

\$637,929,749

CERTIFICATION

Chief Financial Officer

Title: Clerk & Comptroller

Name: Hon. Nikki Alvarez-Solwes, Esq.

Have you experienced a Financial Emergency in this year?

YES NO

Chairman/Elected Official

Title: Chairman, Pasco County BCC

Name: Hon. Jack Mariano

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

YES NO

Annual Financial Report for Pasco, 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
Assets													
101.000 - Cash In Bank								\$34,924,421					\$34,924,421
102.000 - Cash On Hand	\$1,900	\$919				\$163,132	\$425,000						\$590,951
103.000 - Cash With Fiscal Agent				\$2,995,200		\$30,101,773							\$33,096,973
104.000 - Equity In Pooled Cash	\$81,298,562	\$78,601,352	\$1,906,620	\$272,998,579		\$360,512,254	\$41,907,359					\$114,809	\$837,339,535
115.100 - Accounts Receivable	\$77,354,462	\$6,750,393		\$258,884		\$21,219,101	\$613,752					\$73,853	\$106,270,445
117.000 - Allowance For Uncollectible Accounts Receivable (Credit)	\$-62,708,541					\$-4,450,374							\$-67,158,915
121.000 - Assessments Receivable		\$12,784,327											\$12,784,327
125.000 - Interest And Penalties Receivable		\$1,683,547											\$1,683,547
128.000 - Notes Receivable - Current Portion	\$23,288,983												\$23,288,983
128.900 - Notes Receivable - Non-Current Portion		\$34,856,792											\$34,856,792
131.000 - Due From Other Funds	\$18,968,613	\$2,878,970											\$21,847,583
132.900 - Advances To Other Funds	\$933,318												\$933,318
133.000 - Due From Other Governmental Units	\$12,206,570	\$4,576,980	\$649	\$6,415,094		\$10,321,049	\$6,720,835	\$57,713					\$40,298,890
141.000 - Inventories - Materials And Supplies						\$1,701,521							\$1,701,521
142.000 - Inventories - For Resale	\$380,576												\$380,576
151.000 - Investments - Current	\$80,719,809	\$94,071,670	\$2,663,589	\$73,620,827		\$221,488,746	\$41,887,973	\$4,528,125				\$160,391	\$519,141,130
151.900 - Investments - Non-Current				\$309,005,372		\$96,032,383							\$405,037,755
154.000 - Deferred Charges						\$3,283,016	\$70,396						\$3,353,412
155.000 - Prepaid Items	\$893,400	\$1,291,417		\$6,943,712		\$208,074							\$9,336,603
156.000 - Other Assets - Current		\$129,638				\$410,699	\$251,100						\$791,437
156.900 - Assets - Non-Current	\$832,675						\$1,156,684						\$1,989,359
161.900 - Land						\$26,993,855	\$1,889,479						\$28,883,334
162.900 - Buildings						\$169,976,806	\$2,386,866						\$172,363,672
163.900 - Accumulated Depreciation Buildings (Credit)						\$-92,088,076	\$-2,281,433						\$-94,369,509
164.900 - Infrastructure						\$1,228,854,280	\$2,326,545						\$1,231,180,825
165.900 - Accumulated Depreciation - Infrastructure (Credit)						\$-561,758,849	\$-2,338,067						\$-564,096,916
166.100 - Intangible Assets						\$22,723,668							\$22,723,668

Annual Financial Report for Pasco, 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
166.900 - Equipment And Furniture						\$16,750,391	\$93,569,376						\$110,319,767
167.900 - Accumulated Depreciation Equipment (Credit)						\$-9,294,507	\$-53,600,449						\$-62,894,956
168.900 - Property Under Capital Leases						\$2,540,904	\$2,260,472						\$4,801,376
168.950 - Accumulated Depreciation- Property Under Capital Leases (Credit)						\$-39,930	\$-248,351						\$-288,281
169.900 - Construction Work In Progress						\$92,779,642							\$92,779,642
Total	\$234,170,327	\$237,626,005	\$4,570,858	\$672,237,668		\$1,638,429,558	\$136,997,537	\$39,510,259				\$349,053	\$2,963,891,265
Deferred Outflows													
190.000 - Deferred Outflow						\$20,171,096	\$475,591						\$20,646,687
Total	\$0	\$0	\$0	\$0		\$20,171,096	\$475,591	\$0				\$0	\$20,646,687
Liabilities													
202.000 - Accounts Payable	\$13,505,977	\$14,939,022	\$117,465	\$15,095,642		\$27,397,116	\$33,678,255	\$2,165,904					\$106,899,381
205.000 - Contracts Payable	\$40,872	\$790,826		\$6,999,421		\$1,683,943							\$9,515,062
207.000 - Due To Other Funds	\$2,853,846	\$2,946,816	\$736,979	\$15,309,942									\$21,847,583
208.000 - Due To Other Governmental Units	\$7,594,782	\$1,918,669	\$7			\$27,833		\$11,037,153				\$12,938	\$20,591,382
210.000 - Compensated Absences - Current Portion						\$198,305	\$17,037						\$215,342
210.900 - Compensated Absences - Long-Term Portion						\$3,443,391	\$255,581						\$3,698,972
215.000 - Accrued Interest Payable						\$3,633,462							\$3,633,462
216.000 - Accrued Salaries And Wages Payable	\$6,635,711	\$2,674,775		\$2,806		\$773,373	\$66,713						\$10,153,378
217.000 - Accrued Taxes Payable	\$434,475	\$221,570											\$656,045
220.000 - Deposits	\$403,310	\$48,169		\$4,389,793		\$9,737,448		\$123,484					\$14,702,204
223.000 - Deferred Revenue	\$107,130,631	\$53,488,027		\$15,091,136		\$40,363,541	\$2,824					\$73,853	\$216,150,012
224.900 - Unamortized Premiums/Discounts On Bonds Payable						\$3,505,783							\$3,505,783
225.000 - Capital Leases - Current Portion						\$1,945,120	\$26,351						\$1,971,471
225.900 - Capital Leases - Long-Term Portion						\$128,823	\$103,072						\$231,895
229.000 - Other Current Liabilities	\$7,480	\$16,774											\$24,254
230.000 - General Obligation Bonds Payable - Current						\$12,241,500							\$12,241,500
232.000 - Revenue Bonds Payable - Current Portion						\$229,898,500							\$229,898,500

Annual Financial Report for Pasco, 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
234.900 - Other Bonds Payable - Long-Term Portion						\$27,710,201							\$27,710,201
236.900 - Advances From Other Funds							\$933,318						\$933,318
237.000 - Other Postemployment Benefits (OPEB Liability)						\$4,436,525	\$366,319						\$4,802,844
238.000 - Pension Liabilities						\$29,071,715	\$2,897,295						\$31,969,010
Total	\$138,607,084	\$77,044,648	\$854,451	\$56,888,740		\$396,196,579	\$38,346,765	\$13,326,541				\$86,791	\$721,351,599
Deferred Inflows													
290.000 - Deferred Inflow	\$109,282					\$2,671,727	\$1,424,919						\$4,205,928
Total	\$109,282	\$0	\$0	\$0		\$2,671,727	\$1,424,919	\$0				\$0	\$4,205,928
Fund Balances													
274.000 - Net Assets, Invested In Capital, Net Of Debt						\$648,034,517	\$43,964,438						\$691,998,955
275.000 - Net Assets, Restricted						\$327,053,631		\$26,183,718					\$353,237,349
276.000 - Net Assets, Unrestricted						\$284,617,743	\$53,737,606					\$262,262	\$338,617,611
280.000 - Fund Balance - Nonspendable	\$2,106,651	\$1,421,055		\$6,943,712									\$10,471,418
281.000 - Fund Balance - Restricted	\$508,157	\$161,909,583	\$3,759,437	\$527,161,186									\$693,338,363
282.000 - Fund Balance - Committed	\$1,305,403												\$1,305,403
283.000 - Fund Balance - Assigned	\$11,414,782			\$88,290,834									\$99,705,616
284.000 - Fund Balance - Unassigned	\$80,118,968	\$-2,749,281	\$-43,030	\$-7,046,804									\$70,279,853
Total	\$95,453,961	\$160,581,357	\$3,716,407	\$615,348,928		\$1,259,705,891	\$97,702,044	\$26,183,718				\$262,262	\$2,258,954,568

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	\$256,749,956	\$59,522,468	\$7,076,347								Trust		\$323,348,771
312.130 - Tourist Development Taxes		\$5,431,200											\$5,431,200
312.300 - County Ninth-Cent Voted Fuel Tax		\$2,675,573											\$2,675,573
312.410 - (1 To 6 Cents Local Option Fuel Tax)		\$13,547,266											\$13,547,266
312.420 - (1 To 5 Cents Local Option Fuel Tax)				\$9,762,895									\$9,762,895
312.630 - Local Government Infrastructure Surtax				\$47,060,240									\$47,060,240
315.200 - Local Communications Services Tax		\$4,276,071											\$4,276,071
316.000 - Local Business Tax (Formerly Local Occupational License Tax - 321.000)		\$411,249											\$411,249
322.000 - Building Permits (Building Permit Fees)		\$11,656,118											\$11,656,118
323.700 - Franchise Fee - Solid Waste						\$32,884							\$32,884
324.110 - Impact Fees - Residential - Public Safety													
Residential Buildings Flat Fees		\$60,850		\$3,397,922									\$3,458,772
324.120 - Impact Fees - Commercial - Public Safety													
Office Buildings Tiered Scale Based on Square Footage				\$128,580									\$128,580
Residential Buildings Flat Fees				\$575,741									\$575,741
Retail Buildings Tiered Scale Based on Square Footage				\$191,520									\$191,520
Hospitality Buildings Tiered Scale Based on Square Footage				\$22,255									\$22,255
Institutional Civic Buildings Tiered Scale Based on Square Footage				\$138,451									\$138,451
Religious Buildings Tiered Scale Based on Square Footage				\$27,478									\$27,478
Educational Buildings				\$38,698									\$38,698

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
Tiered Scale Based on Square Footage											Trust		
Industrial Buildings				\$147,803									\$147,803
Tiered Scale Based on Square Footage				\$549									\$549
Agricultural Buildings				\$26,850									\$26,850
Tiered Scale Based on Square Footage				\$1,409									\$1,409
Recreational Buildings				\$122,275									\$122,275
Tiered Scale Based on Square Footage													
Multi-Purpose													
Tiered Scale Based on Square Footage													
Other													
Tiered Scale Based on Square Footage													
324.310 - Impact Fees - Residential - Transportation													
Residential Buildings				\$8,619,791									\$8,619,791
Flat Fees				\$14,138,145									\$14,138,145
Tiered Scale Based on Square Footage				\$80,451									\$80,451
Retail Buildings				\$11,730									\$11,730
Tiered Scale Based on Square Footage				\$396,535									\$396,535
Other				\$158,633									\$158,633
Religious Buildings				\$452,713									\$452,713
Tiered Scale Based on Square Footage													
Educational Buildings													
Other													
Industrial Buildings													
Tiered Scale Based on Square Footage													
324.320 - Impact Fees - Commercial - Transportation													
Office Buildings				\$65,157									\$65,157
Tiered Scale Based on Square Footage													

Annual Financial Report for Pasco, 2022

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
Residential Buildings Flat Fees				\$349,555							Trust		\$349,555
Retail Buildings Tiered Scale Based on Square Footage				\$882,881									\$882,881
Retail Buildings Other				\$315,371									\$315,371
Hospitality Buildings Tiered Scale Based on Square Footage				\$67,490									\$67,490
Institutional Civic Buildings Tiered Scale Based on Square Footage				\$220,653									\$220,653
Religious Buildings Tiered Scale Based on Square Footage				\$157,700									\$157,700
Educational Buildings Other				\$33,308									\$33,308
Industrial Buildings Tiered Scale Based on Square Footage				\$52,723									\$52,723
Recreational Buildings Tiered Scale Based on Square Footage				\$133,864									\$133,864
Recreational Buildings Other				\$69,164									\$69,164
Other Tiered Scale Based on Square Footage				\$61,505									\$61,505
324.610 - Impact Fees - Residential - Culture/Recreation													
Residential Buildings Flat Fees				\$7,270,763									\$7,270,763
324.810 - Impact Fees - Residential - School													
Residential Buildings Flat Fees		\$54,148,925											\$54,148,925
325.100 - Special Assessments - Capital Improvement		\$3,080,499											\$3,080,499
325.200 - Special		\$496,143											\$496,143

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
Assessments - Charges For Public Services											Trust		
329.100 - Inspection Fee		\$25,380											\$25,380
329.200 - Stormwater Fee		\$25,189,555											\$25,189,555
329.400 - Vessel Registration Fee		\$118,721											\$118,721
329.500 - Other Permits, Fees And Special Assessments	\$13,358	\$5,335,500				\$31,628,494							\$36,977,352
331.100 - Federal Grant - General Government		\$151,413											\$151,413
331.200 - Federal Grant - Public Safety		\$368,771											\$368,771
331.390 - Federal Grant - Other Physical Environment		\$3,125											\$3,125
331.420 - Federal Grant - Mass Transit		\$4,999,827		\$258,883									\$5,258,710
331.490 - Federal Grant - Other Transportation		\$1,159,541											\$1,159,541
331.500 - Federal Grant - Economic Environment	\$1,526,784	\$7,405,031				\$301							\$8,932,116
331.620 - Federal Grant - Public Assistance		\$9,647,533											\$9,647,533
331.690 - Federal Grant - Other Human Services		\$219,649											\$219,649
331.700 - Federal Grant - Culture/Recreation		\$54,880											\$54,880
331.820 - Federal Grant - Drug Court Management		\$748,413											\$748,413
332.000 - Other Financial Assistance - Federal Source		\$23,997,184											\$23,997,184
334.100 - State Grant - General Government		\$25,224,268											\$25,224,268
334.200 - State Grant - Public Safety		\$658,922											\$658,922
334.420 - State Grant - Mass Transit		\$2,736,287											\$2,736,287
334.490 - State Grant - Other Transportation		\$4,093,545											\$4,093,545
334.500 - State Grant - Economic Environment	\$746	\$280,083											\$280,829
334.620 - State Grant - Public Welfare		\$121,238											\$121,238
334.700 - State Grant - Culture/Recreation		\$644,793											\$644,793
335.121 - County Revenue Sharing Program - Proceeds	\$21,321,687												\$21,321,687
335.130 - State Revenue Sharing - Insurance License Tax (AKA Insurance Agents County Licenses)	\$140,520												\$140,520
335.140 - State Revenue Sharing - Mobile Home Licenses		\$215,048											\$215,048

Annual Financial Report for Pasco, 2022

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
335.150 - State Revenue Sharing - Alcoholic Beverage Licenses	\$151,474										Trust		\$151,474
335.160 - State Revenue Sharing - Distribution Of Sales And Use Taxes To Counties (Formerly: Pari-Mutual Tax Distribution)	\$223,250												\$223,250
335.180 - State Revenue Sharing - Local Government Half-Cent Sales Tax Program	\$46,001,366												\$46,001,366
335.220 - State Revenue Sharing - Enhanced 911 Fee (Previously: Wireless 911 Board Distributions)		\$3,504,311											\$3,504,311
335.290 - State Revenue Sharing - Other Public Safety	\$166,796												\$166,796
335.430 - State Revenue Sharing - Constitutional Fuel Tax (2Cent Fuel Tax)		\$4,482,376											\$4,482,376
335.440 - State Revenue Sharing - County Fuel Tax (1Cent Fuel Tax)		\$2,143,204											\$2,143,204
335.500 - State Revenue Sharing - Economic Environment	\$7,171,655												\$7,171,655
337.300 - Local Government Unit Grant - Physical Environment	\$134,359	\$5,562		\$177,863		\$430,349							\$748,133
339.000 - Payments From Other Local Units In Lieu Of Taxes	\$1,875,098												\$1,875,098
341.160 - County Portion (\$2) Of \$4 Additional Service Charge	\$1,622,639												\$1,622,639
341.200 - Internal Service Fund Fees And Charges							\$95,759,651						\$95,759,651
341.300 - Administrative Service Fees	\$196,912	\$816,626											\$1,013,538
341.520 - Fees Remitted To County From Sheriff	\$419,164												\$419,164
341.900 - Other General Government Charges And Fees	\$40,122,563	\$3,517,915		\$1,089,321									\$44,729,799
342.100 - Service Charge - Law Enforcement Services	\$211,334												\$211,334
342.200 - Service Charge - Fire Protection		\$2,078,910											\$2,078,910
342.400 - Service Charge - Emergency Management Service Fees/Charges	\$52,408												\$52,408
342.500 - Service Charge - Protective Inspection Fees		\$4,662,795											\$4,662,795
342.600 - Service Charge -	\$24,067,357												\$24,067,357

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
Ambulance Fees											Trust		
342.900 - Service Charge - Other Public Safety Charges And Fees		\$191,266											\$191,266
343.300 - Service Charge - Water Utility						\$76,657,809							\$76,657,809
343.400 - Service Charge - Garbage/Solid Waste						\$39,619,883							\$39,619,883
343.500 - Service Charge - Sewer/Wastewater Utility						\$91,402,689							\$91,402,689
343.600 - Service Charge - Water/Sewer Combination Utility						\$878,497							\$878,497
343.700 - Service Charge - Conservation And Resource Management		\$1,567,600											\$1,567,600
344.300 - Service Charge - Mass Transit		\$778,167											\$778,167
344.900 - Service Charge - Other Transportation Charges		\$2,243,374											\$2,243,374
346.400 - Service Charge - Animal Control And Shelter Fees		\$1,472,080											\$1,472,080
346.900 - Service Charge - Other Human Services Charges	\$213,985												\$213,985
347.100 - Service Charge - Libraries	\$8,914												\$8,914
347.200 - Service Charge - Parks And Recreation	\$1,637,397												\$1,637,397
347.400 - Service Charge - Special Events		\$35,941											\$35,941
347.500 - Service Charge - Special Recreation Facilities	\$626,279												\$626,279
348.110 - County Court Criminal - Filing Fees		\$29,310											\$29,310
348.120 - County Court Criminal - Service Charges		\$59,351											\$59,351
348.130 - County Court Criminal - Court Costs		\$129,896											\$129,896
348.210 - Circuit Court Criminal - Filing Fees		\$1,100											\$1,100
348.220 - Circuit Court Criminal - Service Charges		\$41,025											\$41,025
348.230 - Circuit Court Criminal - Court Costs		\$289,110											\$289,110
348.310 - County Court Civil - Filing Fees		\$2,600,869											\$2,600,869
348.320 - County Court Civil - Service Charges		\$71,653											\$71,653
348.410 - Circuit Court Civil - Filing Fees		\$1,196,267											\$1,196,267
348.420 - Circuit Court		\$591,035											\$591,035

Annual Financial Report for Pasco, 2022

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
Civil - Service Charges											Trust		
348.480 - Circuit Court Civil - Fees And Service Charges		\$54,232											\$54,232
348.520 - Traffic Court - Service Charges		\$398,462											\$398,462
348.530 - Traffic Court - Court Costs		\$794,094											\$794,094
348.610 - Juvenile Court - Filing Fees		\$80											\$80
348.620 - Juvenile Court - Service Charges		\$3,058											\$3,058
348.710 - Probate Court - Filing Fees		\$487,022											\$487,022
348.720 - Probate Court - Service Charges		\$44,340											\$44,340
348.880 - Probation/Alternatives	\$645,838												\$645,838
348.921 - Court Innovations/Local Requirements	\$86,352												\$86,352
348.922 - Legal Aid	\$86,352												\$86,352
348.923 - Law Library		\$86,352											\$86,352
348.924 - Juvenile Alternative Programs		\$86,437											\$86,437
348.930 - State Court Facility Surcharge (\$30)		\$753,482											\$753,482
348.931 - Traffic Surcharge	\$60,472												\$60,472
348.932 - Domestic Violence Surcharge	\$63,199												\$63,199
348.990 - Other Court Collections Transferred To BOCC	\$18,530	\$91,109											\$109,639
349.000 - Other Charges For Services	\$752,503	\$20,601,977				\$88,299							\$21,442,779
351.500 - Judgments And Fines - As Decided By Traffic Court	\$71,591												\$71,591
351.700 - Intergovernmental Radio Communication Program		\$175,277											\$175,277
352.000 - Fines - Library	\$60												\$60
354.000 - Fines - Local Ordinance Violation	\$14,538	\$118,108											\$132,646
355.000 - Federal Fines And Forfeits		\$151,415											\$151,415
359.000 - Other Judgments, Fines And Forfeits		\$2,668,945											\$2,668,945
361.100 - Interest	\$533,509	\$975,810	\$11,038	\$2,216,321		\$2,599,634	\$125,691						\$6,462,003
361.200 - Dividends	\$63,272	\$150,906	\$10,631	\$893,953		\$432,503	\$42,244						\$1,593,509
361.300 - Net Increase (Decrease) In Fair Value Of Investments	\$130,653	\$-925,434		\$-783,000		\$-9,559,256	\$-1,601,246	\$-32,986					\$-12,771,269

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Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
362.000 - Rents And Royalties	\$28,952	\$150,000		\$509,454		\$78,298					Trust		\$766,704
364.000 - Disposition Of Fixed Assets	\$88,818	\$6,225		\$118,442		\$1,709,654	\$2,225,725						\$4,148,864
365.000 - Sale Of Surplus Materials And Scrap	\$670	\$336				\$1,417,168							\$1,418,174
366.000 - Contributions And Donations From Private Sources	\$31,434	\$119,516		\$11,831,668									\$11,982,618
367.000 - Licenses		\$41,545											\$41,545
369.300 - Settlements		\$1,205				\$2,750							\$3,955
369.900 - Other Miscellaneous Revenues	\$7,051,021	\$9,564,091		\$84,950		\$2,802,203	\$257,916					\$61,313	\$19,821,494
381.000 - Inter-Fund Group Transfers In	\$7,091,872	\$58,628,004	\$19,357,910	\$90,718,879									\$175,796,665
383.100 - Installment Purchase Proceeds	\$144,878	\$335,163					\$22,244						\$502,285
384.000 - Debt Proceeds	\$262,500		\$533,692	\$50,759,648									\$51,555,840
385.000 - Proceeds From Refunding Bonds			\$21,686,000			\$66,762							\$21,752,762
386.400 - Transfer From - Sheriff To The BOCC	\$207,023												\$207,023
386.600 - Transfer From - Property Appraiser To The BOCC	\$643,449												\$643,449
386.700 - Transfer From - Tax Collector To The BOCC	\$3,534,438												\$3,534,438
386.800 - Transfer From - Supervisor Of Elections To The BOCC	\$338,656												\$338,656
389.100 - Proprietary - Interest						\$2,630							\$2,630
389.900 - Proprietary - Other Non-Operating Sources						\$83,907,528	\$1,567,731						\$85,475,259
Total	\$426,606,581	\$396,776,569	\$48,675,618	\$253,057,180		\$324,199,079	\$98,399,956	\$-32,986				\$61,313	\$1,547,743,310

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													
10 - Personnel Services	\$1,435,923												\$1,435,923
30 - Operating Expenditures/Expenses	\$364,440												\$364,440
60 - Capital Outlay	\$2,528												\$2,528
512.00 - Executive													
10 - Personnel Services	\$1,525,547												\$1,525,547
30 - Operating Expenditures/Expenses	\$271,404												\$271,404
513.00 - Financial And Administrative													
10 - Personnel Services	\$5,090,071	\$4,490,560					\$46,447,804						\$56,028,435
30 - Operating Expenditures/Expenses	\$26,118,860	\$3,668,118	\$73,246				\$7,076,337						\$36,936,561
60 - Capital Outlay	\$1,489,129	\$721,984					\$16,028						\$2,227,141
80 - Grants And Aids	\$3,350,339												\$3,350,339
70 - Debt Service		\$1,868											\$1,868
90 - Other Uses							\$17,651						\$17,651
514.00 - Legal Counsel													
10 - Personnel Services	\$2,936,707												\$2,936,707
30 - Operating Expenditures/Expenses	\$294,211												\$294,211
60 - Capital Outlay	\$12,954												\$12,954
515.00 - Comprehensive Planning													
10 - Personnel Services		\$8,287,526											\$8,287,526
30 - Operating Expenditures/Expenses		\$3,079,760											\$3,079,760
60 - Capital Outlay		\$206,387											\$206,387
70 - Debt Service		\$2,209											\$2,209
80 - Grants And Aids		\$17,497											\$17,497
90 - Other Uses		\$10,000											\$10,000
516.00 - Non-Court Information Systems													
10 - Personnel Services	\$7,527,422												\$7,527,422
30 - Operating Expenditures/Expenses	\$5,185,986												\$5,185,986
60 - Capital Outlay	\$603,893			\$31,247									\$635,140
517.00 - Debt Service Payments													
70 - Debt Service	\$265,000		\$27,620,923	\$1,050		\$7,770,498							\$35,657,471
519.00 - Other General Governmental Services													
10 - Personnel Services	\$21,728,898	\$622,125					\$2,737,694						\$25,088,717
30 - Operating Expenditures/Expenses	\$15,804,170	\$24,321,037		\$66,235			\$13,696,278						\$53,887,720
60 - Capital Outlay	\$1,183,243	\$46,096		\$6,428,913			\$193,000						\$7,851,252
70 - Debt Service		\$33,435					\$13,464,219						\$13,497,654
80 - Grants And Aids		\$54,277,100											\$54,277,100
90 - Other Uses		\$2,000											\$2,000

Annual Financial Report for Pasco, 2022

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
Trust													
521.00 - Law Enforcement													
10 - Personnel Services	\$111,982,718	\$15,048,593		\$98,589									\$127,129,900
30 - Operating Expenditures/Expenses	\$41,549,093	\$895,021	\$58,674	\$3,003									\$42,505,791
60 - Capital Outlay	\$4,770,020			\$12,123,760									\$16,893,780
80 - Grants And Aids	\$4,775	\$181,209											\$185,984
90 - Other Uses	\$1,787												\$1,787
522.00 - Fire Control													
10 - Personnel Services		\$51,028,694											\$51,028,694
30 - Operating Expenditures/Expenses		\$14,424,848		\$1,808,107									\$16,232,955
60 - Capital Outlay		\$357,471		\$5,700,128									\$6,057,599
523.00 - Detention And/Or Correction													
30 - Operating Expenditures/Expenses	\$380,363												\$380,363
60 - Capital Outlay				\$333,251									\$333,251
524.00 - Protective Inspections													
10 - Personnel Services		\$7,032,772											\$7,032,772
30 - Operating Expenditures/Expenses		\$4,445,089		\$49,283									\$4,494,372
60 - Capital Outlay		\$228,798		\$560,467									\$789,265
70 - Debt Service		\$546											\$546
525.00 - Emergency And Disaster Relief Services													
10 - Personnel Services	\$1,017,653	\$9,121,021											\$10,138,674
30 - Operating Expenditures/Expenses	\$754,258	\$2,154,045											\$2,908,303
60 - Capital Outlay	\$9,721	\$132,232											\$141,953
526.00 - Ambulance And Rescue Services													
10 - Personnel Services	\$22,893,551												\$22,893,551
30 - Operating Expenditures/Expenses	\$9,160,645	\$765,104		\$180,382									\$10,106,131
60 - Capital Outlay	\$47,727	\$114,208		\$1,943,040									\$2,104,975
527.00 - Medical Examiners													
30 - Operating Expenditures/Expenses	\$2,065,563	\$228,135											\$2,293,698
90 - Other Uses	\$1,150												\$1,150
529.00 - Other Public Safety													
30 - Operating Expenditures/Expenses	\$6,255,381	\$917,702	\$281	\$63,348									\$7,236,712
10 - Personnel Services		\$1,790,243		\$248,239									\$2,038,482
60 - Capital Outlay		\$7,637		\$7,249,628									\$7,257,265
70 - Debt Service		\$1,706											\$1,706
90 - Other Uses		\$8,423											\$8,423
533.00 - Water Utility Services													
10 - Personnel Services						\$8,845,961							\$8,845,961
30 - Operating Expenditures/Expenses						\$34,464,605							\$34,464,605

Annual Financial Report for Pasco, 2022

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
70 - Debt Service						\$41,580					Trust		\$41,580
534.00 - Garbage/Solid Waste Control Services													
10 - Personnel Services						\$4,634,887							\$4,634,887
30 - Operating Expenditures/Expenses						\$32,672,544							\$32,672,544
70 - Debt Service						\$13,092							\$13,092
535.00 - Sewer/Wastewater Services													
10 - Personnel Services						\$13,080,984							\$13,080,984
30 - Operating Expenditures/Expenses						\$23,105,236							\$23,105,236
60 - Capital Outlay						\$1							\$1
70 - Debt Service						\$29,172							\$29,172
536.00 - Water/Sewer Combination Services													
60 - Capital Outlay		\$483,069											\$483,069
80 - Grants And Aids		\$1,619,218											\$1,619,218
10 - Personnel Services						\$15,052,964							\$15,052,964
30 - Operating Expenditures/Expenses						\$8,425,766							\$8,425,766
70 - Debt Service						\$135,819							\$135,819
90 - Other Uses						\$708,472							\$708,472
537.00 - Conservation And Resource Management													
10 - Personnel Services	\$907,037	\$261,717											\$1,168,754
30 - Operating Expenditures/Expenses	\$223,966	\$138,604		\$2,850									\$365,420
60 - Capital Outlay	\$387,274			\$1,353,349									\$1,740,623
70 - Debt Service	\$24,467												\$24,467
538.00 - Flood Control/Stormwater Management													
30 - Operating Expenditures/Expenses	\$5,940	\$11,808,838		\$6,614									\$11,821,392
10 - Personnel Services		\$7,043,727											\$7,043,727
60 - Capital Outlay		\$236,726		\$7,747,549									\$7,984,275
70 - Debt Service		\$249,320											\$249,320
90 - Other Uses		\$33,203		\$1									\$33,204
539.00 - Other Physical Environment													
30 - Operating Expenditures/Expenses		\$21,709,100	\$25,875	\$208,398		\$1,444							\$21,944,817
541.00 - Road And Street Facilities													
10 - Personnel Services		\$19,343,593											\$19,343,593
30 - Operating Expenditures/Expenses		\$16,848,848		\$131,829									\$16,980,677
60 - Capital Outlay		\$4,783,647		\$112,695,673									\$117,479,320
70 - Debt Service		\$2,823											\$2,823
90 - Other Uses		\$85,107		\$238,628									\$323,735

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
544.00 - Mass Transit Systems											Trust		
10 - Personnel Services		\$9,101,804											\$9,101,804
30 - Operating Expenditures/Expenses		\$10,096,111											\$10,096,111
60 - Capital Outlay		\$556,996		\$262,447									\$819,443
90 - Other Uses		\$129,041											\$129,041
549.00 - Other Transportation Systems/Services													
30 - Operating Expenditures/Expenses		\$49,930		\$300,863									\$350,793
552.00 - Industry Development													
10 - Personnel Services		\$564,909											\$564,909
30 - Operating Expenditures/Expenses		\$1,368,651											\$1,368,651
60 - Capital Outlay		\$135,742											\$135,742
70 - Debt Service		\$61,134											\$61,134
80 - Grants And Aids		\$290,115											\$290,115
553.00 - Veteran's Services													
10 - Personnel Services	\$493,450												\$493,450
30 - Operating Expenditures/Expenses	\$33,345												\$33,345
60 - Capital Outlay	\$7,562												\$7,562
70 - Debt Service	\$137												\$137
554.00 - Housing And Urban Development													
10 - Personnel Services	\$502,234	\$2,125,226										\$25,403	\$2,652,863
30 - Operating Expenditures/Expenses	\$1,833,797	\$5,521,313										\$4,983	\$7,360,093
90 - Other Uses	\$3,822	\$3,919											\$7,741
60 - Capital Outlay		\$19,277											\$19,277
559.00 - Other Economic Environment													
10 - Personnel Services	\$569,397	\$234,898		\$407,938									\$1,212,233
30 - Operating Expenditures/Expenses		\$139,884		\$16,549									\$156,433
60 - Capital Outlay		\$188,781											\$188,781
80 - Grants And Aids		\$2,020,717		\$5,397,415									\$7,418,132
562.00 - Health Services													
30 - Operating Expenditures/Expenses	\$229,050	\$2,076,995											\$2,306,045
80 - Grants And Aids	\$7,322,962												\$7,322,962
10 - Personnel Services		\$3,185,929											\$3,185,929
60 - Capital Outlay		\$19,335		\$139,557									\$158,892
90 - Other Uses		\$232											\$232
564.00 - Public Assistance Services													
10 - Personnel Services	\$469,402	\$508,100											\$977,502
30 - Operating Expenditures/Expenses	\$965,565	\$11,187,014											\$12,152,579
60 - Capital Outlay	\$4,260												\$4,260

Annual Financial Report for Pasco, 2022

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
70 - Debt Service	\$2,434										Trust		\$2,434
80 - Grants And Aids	\$1,471,148												\$1,471,148
569.00 - Other Human Services													
10 - Personnel Services	\$973,810												\$973,810
30 - Operating Expenditures/Expenses	\$420,452	\$216,649		\$745									\$637,846
60 - Capital Outlay	\$5,609												\$5,609
90 - Other Uses	\$52,170												\$52,170
571.00 - Libraries													
10 - Personnel Services	\$6,318,429	\$16,255											\$6,334,684
30 - Operating Expenditures/Expenses	\$1,194,703	\$167,205	\$3,893	\$291,163									\$1,656,964
60 - Capital Outlay	\$693,763			\$8,745,342									\$9,439,105
70 - Debt Service	\$5,458												\$5,458
572.00 - Parks And Recreation													
10 - Personnel Services	\$10,062,796	\$366,357		\$82,329									\$10,511,482
30 - Operating Expenditures/Expenses	\$4,660,323	\$159,160	\$79	\$72,925									\$4,892,487
60 - Capital Outlay	\$476,877	\$363,432		\$7,665,331									\$8,505,640
70 - Debt Service	\$2,700												\$2,700
80 - Grants And Aids	\$30,577	\$4											\$30,581
90 - Other Uses	\$8,006												\$8,006
581.00 - Interfund Group Transfers Out													
90 - Other Uses	\$75,602,826	\$63,972,936	\$24,884	\$42,132,709			\$5,624,822						\$187,358,177
585.00 - Payment To Refunded Bond Escrow Agent													
70 - Debt Service			\$20,880,000										\$20,880,000
590.00 - Proprietary - Other Non-Operating Disbursements													
10 - Personnel Services						\$992,518							\$992,518
80 - Grants And Aids						\$2,176,616							\$2,176,616
90 - Other Uses						\$32,152,157							\$32,152,157
601.00 - Court Administration													
10 - Personnel Services	\$76,705	\$207,567											\$284,272
30 - Operating Expenditures/Expenses	\$619												\$619
602.00 - State Attorney Administration													
30 - Operating Expenditures/Expenses	\$37,423												\$37,423
603.00 - Public Defender Administration													
10 - Personnel Services	\$260,745												\$260,745
685.00 - Guardian Ad Litem - Circuit Juvenile													
30 - Operating Expenditures/Expenses	\$18,915												\$18,915
713.00 - Information Systems													
10 - Personnel Services	\$736,824												\$736,824

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	\$558,620										Trust		\$558,620
60 - Capital Outlay	\$115,510												\$115,510
715.00 - Legal Aid													
30 - Operating Expenditures/Expenses	\$218,942												\$218,942
733.00 - Misdemeanor Probation - County Criminal													
10 - Personnel Services	\$870,706												\$870,706
30 - Operating Expenditures/Expenses	\$54,184												\$54,184
60 - Capital Outlay	\$11,187												\$11,187
70 - Debt Service	\$1,090												\$1,090
734.00 - Drug Court - County Criminal													
10 - Personnel Services	\$51,520	\$162,391											\$213,911
30 - Operating Expenditures/Expenses	\$91,613	\$488,919											\$580,532
Total	\$415,155,481	\$409,025,667	\$48,687,855	\$224,788,874		\$184,304,316	\$89,273,833					\$30,386	\$1,371,266,412

AFFILIATE INFORMATION

Pasco County Health Facilities 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

Zero Construction Projects To Report

Pasco County Housing Finance Authority : Discretely Reported

Total Assets: \$349,053

Total Deferred Outflow: \$0

Total Liabilities: \$86,791

Total Deferred Inflow: \$0

Total Fund Balances: \$262,262

Total Revenue: \$61,313

Total Expenditures: \$30,386

Total Long Term Debt: \$0

Compensation

Pasco County Road and Bridge District : 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

Zero Construction Projects To Report

Pasco County Educational Facilities 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

Zero Construction Projects To Report

Meadow Pointe V Community Development District : Not a Component Unit

See AFR for Meadow Pointe V Community Development District

Wiregrass Community Development District : Not a Component Unit

See AFR for Wiregrass Community Development District

J. Ben Harrill Villages of Pasadena Hills Stewardship District : Discretely Reported

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

Zero Construction Projects To Report



Connected City Stewardship District : Not a Component Unit

See AFR for Connected City Stewardship District

