

**JEFFREY R. SMITH, CPA, CGFO, CGMA**

Clerk of Circuit Court & Comptroller

1801 27<sup>th</sup> Street

Vero Beach, FL 32960

Telephone: (772) 226-1205



TO: The Honorable Members of the Board of County Commissioners

THROUGH: Jeffrey R. Smith, Clerk of the Circuit Court and Comptroller

FROM: Elissa Nagy, Finance Director

DATE: March 28, 2022

SUBJECT: Approval of Annual Financial Report by County Commissioners

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Section 218.32, Florida Statutes, requires that each unit of local government submit a financial report covering the operations during the previous fiscal year. The Indian River County Local Government Annual Financial Report for fiscal year 2020-2021 has been prepared and is ready to be submitted to the State of Florida, Department of Financial Services in Tallahassee. The report is to be signed by the Chief Financial Officer, Jeffrey R. Smith, and the Chairman of the Board of County Commissioners and submitted within 45 days after the completion of the audit report.

**Recommendation**

We respectfully request the Board of County Commissioners to authorize the Chairman to sign the County's Local Government Annual Financial Report for fiscal year 2020-2021.

### Unit Information

Unit Type: County

Year: 2021

Unit Name: Indian River

Unit Dependency:

Unit Status: Active

#### Location Information

Name: Hon. Jeffrey R. Smith

Title: Clerk of Circuit Court & Comptroller

Phone: (772) 226-1500

Address:

1801 27th Street  
Vero Beach, FL 32960

#### Contact Information

Name: Mrs. Raeanne Cone

Title: Assistant Finance Director

Phone: (772) 226-1219

Email: rcone@clerk.indian-river.org

Address:

1801 27th Street  
Vero Beach, FL 32960

### AFR Details

#### Original AFR

AFR Status: In Progress

AFR Received Date:

Audit Received Date: 3/17/2022

Submission Type:

#### Long-Term Debt Information

Long-Term Debt: \$3,260,303

#### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/15/2022

Auditor Name: Rehmann

Address:

5070 Highway A1A  
Suite 250  
Vero Beach, FL 32963

### Certification

#### Chief Financial Officer

Name: Jeffrey R. Smith

Title: Clerk of the Circuit Court & Comptroller

#### Chairman/Elected Official

Name: Peter D. O'Bryan

Title: Chairman-Board of County  
Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

Revenues Report for FYE 2021

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
311000 - Ad Valorem Taxes	79,052,791	36,537,392	0	0	0	4,624	0	0	0	0	0	115,594,807
311000 - Ad Valorem Taxes	0	0	0	0	0	0	0	0	0	312,068,693	0	312,068,693
312130 - Tourist Development Taxes	0	3,623,215	0	0	0	0	0	0	0	0	0	3,623,215
312300 - County Ninth-Cent Voted Fuel Tax	0	197,164	0	0	0	0	0	0	0	0	0	197,164
312410 - First Local Option Fuel Tax	0	3,562,576	0	0	0	0	0	0	0	0	0	3,562,576
312630 - Local Government Infrastructure Surtax	0	0	0	22,078,826	0	0	0	0	0	0	0	22,078,826
315100 - State Communications Services Taxes	1,067,242	0	0	0	0	0	0	0	0	0	0	1,067,242
316000 - Local Business Tax (Chapter 205)	177,160	0	0	0	0	0	0	0	0	0	0	177,160
319900 - Other General Taxes	0	0	0	0	0	0	0	0	0	39,899,298	0	39,899,298
322000 - Building Permits	417,072	0	0	0	0	4,370,063	0	0	0	0	0	4,787,135
322900 - Permits - Other	51,915	671,618	0	0	0	30,450	0	0	0	0	0	753,983
323100 - Franchise Fee - Electricity	6,821,299	0	0	0	0	0	0	0	0	0	0	6,821,299
323300 - Franchise Fee - Water	1,906,988	0	0	0	0	0	0	0	0	0	0	1,906,988
323400 - Franchise Fee - Gas	108,178	0	0	0	0	0	0	0	0	0	0	108,178
323700 - Franchise Fee - Solid Waste	626,617	0	0	0	0	0	0	0	0	0	0	626,617
324110.02.01 - Impact Fees - Residential - Public Safety	0	624,525	0	0	0	0	0	0	0	0	0	624,525
324120.01.03 - Impact Fees - Commercial - Public Safety	0	8,889	0	0	0	0	0	0	0	0	0	8,889
324120.03.03 - Impact Fees - Commercial - Public Safety	0	3,941	0	0	0	0	0	0	0	0	0	3,941
324120.04.02 - Impact Fees - Commercial - Public Safety	0	25,200	0	0	0	0	0	0	0	0	0	25,200
324120.07.03 - Impact Fees - Commercial - Public Safety	0	388	0	0	0	0	0	0	0	0	0	388
324120.09.09 - Impact Fees - Commercial - Public Safety	0	6,023	0	0	0	0	0	0	0	0	0	6,023
324310.02.01 - Impact Fees - Residential - Transportation	0	9,217,844	0	0	0	0	0	0	0	0	0	9,217,844
324320.01.03 - Impact Fees - Commercial - Transportation	0	154,800	0	0	0	0	0	0	0	0	0	154,800
324320.03.03 - Impact Fees - Commercial - Transportation	0	41,703	0	0	0	0	0	0	0	0	0	41,703
324320.04.02 - Impact Fees - Commercial - Transportation	0	141,040	0	0	0	0	0	0	0	0	0	141,040
324320.07.03 - Impact Fees - Commercial - Transportation	0	6,263	0	0	0	0	0	0	0	0	0	6,263
324320.09.09 - Impact Fees - Commercial - Transportation	0	154,097	0	0	0	0	0	0	0	0	0	154,097
324610.02.01 - Impact Fees - Residential - Culture/Recreation	0	922,905	0	0	0	0	0	0	0	0	0	922,905
324910.02.01 - Impact Fees - Residential - Other	0	898,989	0	0	0	0	0	0	0	0	0	898,989
324920.01.03 - Impact Fees - Commercial - Other	0	6,630	0	0	0	0	0	0	0	0	0	6,630
324920.03.03 - Impact Fees - Commercial - Other	0	2,980	0	0	0	0	0	0	0	0	0	2,980
324920.04.02 - Impact Fees - Commercial - Other	0	14,480	0	0	0	0	0	0	0	0	0	14,480
324920.07.03 - Impact Fees - Commercial - Other	0	304	0	0	0	0	0	0	0	0	0	304
324920.09.09 - Impact Fees - Commercial - Other	0	8,279	0	0	0	0	0	0	0	0	0	8,279

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
325100 - Special Assessments - Capital Improvement	0	245,139	0	0	0	0	0	0	0	0	0	245,139
325200 - Special Assessments - Charges for Public Services	0	242,743	0	0	0	14,382,287	0	0	0	0	0	14,625,030
331100 - Federal Grant - General Government	0	106,964	0	0	0	0	0	0	0	0	0	106,964
331200 - Federal Grant - Public Safety	106,179	439,908	0	0	0	0	0	0	0	0	0	546,087
331390 - Federal Grant - Other Physical Environment	0	50,000	0	0	0	0	0	0	0	0	0	50,000
331420 - Federal Grant - Mass Transit	1,484,229	440,733	0	0	0	0	0	0	0	0	0	1,924,962
331490 - Federal Grant - Other Transportation	0	316,057	0	0	0	0	0	0	0	0	0	316,057
331500 - Federal Grant - Economic Environment	0	2,664,354	0	0	0	646	87	0	0	0	0	2,665,087
331620 - Federal Grant - Public Assistance	0	2,198,845	0	0	0	0	0	0	0	0	0	2,198,845
331690 - Federal Grant - Other Human Services	0	23,423,246	0	0	0	0	0	0	0	0	0	23,423,246
333000 - Federal Payments In Lieu Of Taxes	33,916	0	0	0	0	0	0	0	0	0	0	33,916
334100 - State Grant - General Government	4,821,291	0	0	0	0	0	0	0	0	0	0	4,821,291
334200 - State Grant - Public Safety	129,617	17,818	0	0	0	0	0	0	0	0	0	147,435
334420 - State Grant - Mass Transit	651,843	356,781	0	0	0	0	0	0	0	0	0	1,008,624
334490 - State Grant - Other Transportation	0	929,289	0	3,378,056	0	0	0	0	0	0	0	4,307,345
334690 - State Grant - Other Human Services	0	238,626	0	0	0	0	0	0	0	0	0	238,626
334700 - State Grant - Culture/Recreation	63,922	8,150	0	0	0	0	0	0	0	0	0	72,072
335121 - County Revenue Sharing Program - Proceeds	4,417,103	0	0	0	0	0	0	0	0	0	0	4,417,103
335130 - State Revenue Sharing - Insurance Agents County Licenses	50,894	0	0	0	0	0	0	0	0	0	0	50,894
335140 - State Revenue Sharing - Mobile Home Licenses	107,235	0	0	0	0	0	0	0	0	0	0	107,235
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	69,940	0	0	0	0	0	0	0	0	0	0	69,940
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	446,500	0	0	0	0	0	0	0	0	0	0	446,500
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	12,009,111	0	0	0	0	0	0	0	0	0	0	12,009,111
335190 - State Revenue Sharing - Other General Government	0	8,998	491,006	0	0	0	0	0	0	0	0	500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	0	45,955	0	0	0	0	0	0	0	0	0	45,955
335220 - State Revenue Sharing - Enhanced 911 Fee	0	837,332	0	0	0	0	0	0	0	0	0	837,332
335430 - State Revenue Sharing - Constitutional Fuel Tax (2c Fuel Tax)	0	1,812,324	0	0	0	0	0	0	0	0	0	1,812,324
335440 - State Revenue Sharing - County Fuel Tax (1c Fuel Tax)	0	797,438	0	0	0	0	0	0	0	0	0	797,438
335450 - State Revenue Sharing - Fuel Tax Refunds and Credits	0	128,429	0	0	0	0	0	0	0	0	0	128,429
335610 - State Revenue Sharing - Health or Hospitals	900	0	0	0	0	0	0	0	0	0	0	900
335700 - State Revenue Sharing - Culture/Recreation	0	63,199	0	0	0	0	0	0	0	0	0	63,199
341100 - Service Charge - Recording Fees	1,281,801	1,181,062	0	0	0	0	0	0	0	0	0	2,462,863
341200 - Internal Service Fund Fees and Charges	0	0	0	0	0	0	36,429,690	0	0	0	0	36,429,690
341300 - Administrative Service Fees	0	1,669	0	0	0	0	0	0	0	0	0	1,669
341520 - Fees remitted to County from Sheriff	1,477,067	0	0	0	0	0	0	0	0	0	0	1,477,067
341550 - Fees remitted to County from Supervisor of Elections	1,223	0	0	0	0	0	0	0	0	0	0	1,223
341900 - Other General Government Charges and Fees	3,331,921	0	0	0	0	0	0	0	0	0	0	3,331,921
342100 - Service Charge - Law Enforcement Services	0	1,740	0	0	0	0	0	0	0	0	0	1,740

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
342200 - Service Charge - Fire Protection	0	437,200	0	0	0	0	0	0	0	0	0	437,200
342300 - Service Charge - Housing for Prisoners	399,800	271,433	0	0	0	0	0	0	0	0	0	671,233
342500 - Service Charge - Protective Inspection Fees	0	0	0	0	0	13,253	0	0	0	0	0	13,253
342600 - Service Charge - Ambulance Fees	0	6,545,572	0	0	0	0	0	0	0	0	0	6,545,572
343400 - Service Charge - Garbage/Solid Waste	0	0	0	0	0	3,642,242	0	0	0	0	0	3,642,242
343600 - Service Charge - Water/Sewer Combination Utility	0	0	0	0	0	36,454,482	0	0	0	0	0	36,454,482
343700 - Service Charge - Conservation and Resource Management	0	63,403	0	0	0	0	0	0	0	0	0	63,403
344900 - Service Charge - Other Transportation Charges	0	63,164	0	0	0	0	0	0	0	0	0	63,164
346900 - Service Charge - Other Human Services Charges	0	394,809	0	0	0	0	0	0	0	0	0	394,809
347200 - Service Charge - Parks and Recreation	946,671	0	0	0	0	4,038,578	0	0	0	0	0	4,985,249
347500 - Service Charge - Special Recreation Facilities	476,923	0	0	0	0	0	0	0	0	0	0	476,923
348120 - County Court Criminal - Service Charges	9,820	0	0	0	0	0	0	0	0	0	0	9,820
348130 - County Court Criminal - Court Costs	71,095	0	0	0	0	0	0	0	0	0	0	71,095
348140 - County Court Criminal - Non-Local Fines and Forfeitures	12,586	0	0	0	0	0	0	0	0	0	0	12,586
348210 - Circuit Court Criminal - Filing Fees	32,155	0	0	0	0	0	0	0	0	0	0	32,155
348220 - Circuit Court Criminal - Service Charges	1,698	0	0	0	0	0	0	0	0	0	0	1,698
348230 - Circuit Court Criminal - Court Costs	166,197	0	0	0	0	0	0	0	0	0	0	166,197
348310 - County Court Civil - Filing Fees	507,832	0	0	0	0	0	0	0	0	0	0	507,832
348320 - County Court Civil - Service Charges	4,807	0	0	0	0	0	0	0	0	0	0	4,807
348410 - Circuit Court Civil - Filing Fees	334,394	0	0	0	0	0	0	0	0	0	0	334,394
348420 - Circuit Court Civil - Service Charges	186,706	0	0	0	0	0	0	0	0	0	0	186,706
348520 - Traffic Court - Service Charges	108,626	0	0	0	0	0	0	0	0	0	0	108,626
348530 - Traffic Court - Court Costs	324,692	0	0	0	0	0	0	0	0	0	0	324,692
348620 - Juvenile Court - Service Charges	6,082	0	0	0	0	0	0	0	0	0	0	6,082
348630 - Juvenile Court - Court Costs	15,168	0	0	0	0	0	0	0	0	0	0	15,168
348710 - Probate Court - Filing Fees	228,616	0	0	0	0	0	0	0	0	0	0	228,616
348720 - Probate Court - Service Charges	13,441	0	0	0	0	0	0	0	0	0	0	13,441
348921 - Court Innovations/Local Requirements	0	99,466	0	0	0	0	0	0	0	0	0	99,466
348923 - Law Library	33,155	0	0	0	0	0	0	0	0	0	0	33,155
348930 - State Court Facility Surcharge (\$30)	42,771	128,206	0	0	0	0	0	0	0	0	0	170,977
348931 - Traffic Surcharge	0	57,331	0	0	0	0	0	0	0	0	0	57,331
348990 - Other Court Collections Transferred to BOCC	0	103,127	0	0	0	0	0	0	0	0	0	103,127
349000 - Other Charges for Services	27,172	190,499	0	0	0	25,135	0	0	0	0	0	242,806
351100 - Judgments and Fines - As Decided by County Court Criminal	370,169	0	0	0	0	0	0	0	0	0	0	370,169
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	224,048	0	0	0	0	0	0	0	0	0	0	224,048
351500 - Judgments and Fines - As Decided by Traffic Court	402,141	0	0	0	0	0	0	0	0	0	0	402,141
351700 - Intergovernmental Radio Communication Program	81,809	0	0	0	0	0	0	0	0	0	0	81,809
351800 - 10% of Fines to Public Records Modernization Trust Fund	133,684	0	0	0	0	0	0	0	0	0	0	133,684
351900 - Judgments and Fines - Other Court Ordered	0	0	0	0	0	0	0	0	0	61,115,279	0	61,115,279
352000 - Fines - Library	17,347	0	0	0	0	0	0	0	0	0	0	17,347

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
354000 - Fines - Local Ordinance Violation	180,408	546,367	0	0	0	22,000	0	0	0	0	0	748,775
355000 - Federal Fines and Forfeits	0	111,492	0	0	0	0	0	0	0	0	0	111,492
358200 - Sale of Contraband Property Seized by Law Enforcement	0	84,973	0	0	0	0	0	0	0	0	0	84,973
361100 - Interest	127,028	162,716	1,138	121,450	0	181,819	31,756	4,283,465	0	0	0	4,909,372
362000 - Rents and Royalties	363,002	0	0	0	0	35,538	16,000	0	0	0	0	414,540
364000 - Disposition of Fixed Assets	189,957	56,027	0	0	0	36,913	0	0	0	0	0	282,897
366000 - Contributions and Donations from Private Sources	99,629	1,254,911	0	263,700	0	0	0	0	0	0	0	1,618,240
366000 - Contributions and Donations from Private Sources	0	0	0	0	0	0	0	0	0	8,696,336	0	8,696,336
367000 - Licenses	196,126	0	0	0	0	0	0	0	0	0	0	196,126
368000 - Pension Fund Contributions	0	0	0	0	0	0	0	1,095,455	0	0	0	1,095,455
369900 - Other Miscellaneous Revenues	4,587,241	2,060,047	0	141,600	0	744,308	2,612,426	0	0	0	0	10,145,622
369900 - Other Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	2,379,363	0	2,379,363
381000 - Inter-Fund Group Transfers In	2,994,806	15,476,467	0	0	0	112,078	50,175	0	0	0	0	18,633,526
389700 - Proprietary - Capital Contributions from Other Public Source	0	0	0	0	0	0	337,874	0	0	0	0	337,874
389800 - Proprietary - Capital Contributions from Private Source	0	0	0	0	0	6,915,639	0	0	0	0	0	6,915,639
Grand Total	134,631,756	121,495,254	492,144	25,983,632	0	71,010,055	39,478,008	5,378,920	0	424,158,969	0	822,628,738

**Expenditures Report for FYE 2021**

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
511.10 - Legislative - Personnel Services	733,945	0	0	0	0	0	0	0	0	0	0	733,945
511.30 - Legislative - Operating Expenses	294,106	4,219	0	0	0	0	0	0	0	0	0	298,325
512.10 - Executive - Personnel Services	531,587	0	0	0	0	0	0	0	0	0	0	531,587
512.30 - Executive - Operating Expenses	13,999	59,425	0	0	0	0	0	0	0	0	0	73,424
513.10 - Financial and Administrative - Personnel Services	9,583,581	0	0	0	0	0	1,353,636	0	0	0	0	10,937,217
513.30 - Financial and Administrative - Operating Expenses	3,322,973	788,400	0	0	0	0	4,459,204	0	0	0	0	8,570,577
513.60 - Financial and Administrative - Capital Outlay	70,159	254,076	0	0	0	0	0	0	0	0	0	324,235
514.10 - Legal Counsel - Personnel Services	848,575	0	0	0	0	0	0	0	0	0	0	848,575
514.30 - Legal Counsel - Operating Expenses	35,605	33,388	0	0	0	0	0	0	0	0	0	68,993
515.10 - Comprehensive Planning - Personnel Services	1,145,717	431,874	0	0	0	0	0	0	0	0	0	1,577,591
515.30 - Comprehensive Planning - Operating Expenses	404,246	262,446	0	0	0	0	0	0	0	0	0	666,692
515.60 - Comprehensive Planning - Capital Outlay	2,747	4,995	0	0	0	0	0	0	0	0	0	7,742
515.80 - Comprehensive Planning - Grants and Aids	163,291	0	0	0	0	0	0	0	0	0	0	163,291
517.70 - Debt Service Payments - Debt Service	3,593	0	491,006	0	0	0	0	0	0	0	0	494,599
519.10 - Other General Government - Personnel Services	3,483,269	759,916	0	0	0	0	3,927,205	0	0	0	0	8,170,390
519.30 - Other General Government - Operating Expenses	3,625,470	1,951,790	0	0	0	0	29,648,478	2,757,044	0	353,666,001	0	391,648,783
519.60 - Other General Government - Capital Outlay	143,256	123,974	0	14,114,001	0	0	0	0	0	0	0	14,381,231



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
519.80 - Other General Government - Grants and Aids	260,122	0	0	0	0	0	0	0	0	0	0	260,122
521.10 - Law Enforcement - Personnel Services	28,372,976	501,458	0	0	0	0	776,565	0	0	0	0	29,650,999
521.30 - Law Enforcement - Operating Expenses	691,267	2,128,399	0	0	0	0	46,701	0	0	0	0	2,866,367
521.60 - Law Enforcement - Capital Outlay	1,952,907	998,299	0	0	0	0	0	0	0	0	0	2,951,206
522.10 - Fire Control - Personnel Services	0	33,732,441	0	0	0	0	0	0	0	0	0	33,732,441
522.30 - Fire Control - Operating Expenses	0	6,418,336	0	0	0	0	0	0	0	0	0	6,418,336
522.60 - Fire Control - Capital Outlay	0	2,458,174	0	27,525	0	0	0	0	0	0	0	2,485,699
522.80 - Fire Control - Grants and Aids	0	379,930	0	0	0	0	0	0	0	0	0	379,930
523.10 - Detention/Corrections - Personnel Services	20,539,088	472,519	0	0	0	0	0	0	0	0	0	21,011,607
523.30 - Detention/Corrections - Operating Expenses	2,760,541	382,604	0	0	0	0	0	0	0	0	0	3,143,145
523.60 - Detention/Corrections - Capital Outlay	126,850	502,919	0	0	0	0	0	0	0	0	0	629,769
523.80 - Detention/Corrections - Grants and Aids	401,964	0	0	0	0	0	0	0	0	0	0	401,964
524.10 - Protective Inspections - Personnel Services	439,860	0	0	0	0	2,757,354	0	0	0	0	0	3,197,214
524.30 - Protective Inspections - Operating Expenses	68,950	96,119	0	0	0	2,052,453	0	0	0	0	0	2,217,522
525.10 - Emergency and Disaster Relief - Personnel Services	579,709	216,569	0	0	0	0	0	0	0	0	0	796,278
525.30 - Emergency and Disaster Relief - Operating Expenses	191,142	337,694	0	0	0	0	0	0	0	0	0	528,836
525.60 - Emergency and Disaster Relief - Capital Outlay	39,367	262,126	0	0	0	0	0	0	0	0	0	301,493
527.30 - Medical Examiners - Operating Expenses	489,550	0	0	0	0	0	0	0	0	0	0	489,550
529.30 - Other Public Safety - Operating Expenses	4,559	0	0	0	0	0	0	0	0	0	0	4,559
534.10 - Garbage/Solid Waste - Personnel Services	0	0	0	0	0	862,673	0	0	0	0	0	862,673
534.30 - Garbage/Solid Waste - Operating Expenses	0	28,766	0	96,206	0	16,410,641	0	0	0	0	0	16,535,613
534.80 - Garbage/Solid Waste - Grants and Aids	0	0	0	0	0	54,246	0	0	0	0	0	54,246
536.10 - Water/Sewer Services - Personnel Services	0	0	0	0	0	10,267,103	0	0	0	0	0	10,267,103
536.30 - Water/Sewer Services - Operating Expenses	13,628	304,116	0	0	0	31,224,674	0	0	0	0	0	31,542,418
536.70 - Water/Sewer Services - Debt Service	0	0	0	0	0	117,450	0	0	0	0	0	117,450
537.10 - Conservation/Resource Management - Personnel Services	266,472	0	0	0	0	0	0	0	0	0	0	266,472
537.30 - Conservation/Resource Management - Operating Expenses	85,211	137,360	0	0	0	0	0	0	0	0	0	222,571
538.10 - Flood Control/Stormwater Control - Personnel Services	0	555,025	0	0	0	0	0	0	0	0	0	555,025
538.30 - Flood Control/Stormwater Control - Operating Expenses	0	449,658	0	0	0	0	0	0	0	0	0	449,658
538.60 - Flood Control/Stormwater Control - Capital Outlay	0	27,464	0	1,093,985	0	0	0	0	0	0	0	1,121,449
539.60 - Other Physical Environment - Capital Outlay	0	12,110	0	0	0	0	0	0	0	0	0	12,110
541.10 - Road/Street Facilities - Personnel Services	0	9,310,996	0	0	0	0	0	0	0	0	0	9,310,996
541.30 - Road/Street Facilities - Operating Expenses	17	8,126,152	0	0	0	0	0	0	0	0	0	8,126,169
541.60 - Road/Street Facilities - Capital Outlay	1,015,187	9,486,450	0	0	0	0	0	0	0	0	0	10,501,637
541.80 - Road/Street Facilities - Grants and Aids	4,390,177	0	0	0	0	0	0	0	0	0	0	4,390,177
552.80 - Industry Development - Grants and Aids	165,739	0	0	0	0	0	0	0	0	0	0	165,739
553.10 - Veterans Services - Personnel Services	176,112	0	0	0	0	0	0	0	0	0	0	176,112
553.30 - Veterans Services - Operating Expenses	4,119	5,662	0	0	0	0	0	0	0	0	0	9,781
553.80 - Veterans Services - Grants and Aids	82,194	0	0	0	0	0	0	0	0	0	0	82,194





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
554.30 - Housing and Urban Development - Operating Expenses	0	413,627	0	0	0	0	0	0	0	0	0	413,627
554.80 - Housing and Urban Development - Grants and Aids	0	30	0	0	0	0	0	0	0	0	0	30
559.80 - Other Economic Development - Grants and Aids	0	2,992,150	0	0	0	0	0	0	0	0	0	2,992,150
562.10 - Health - Personnel Services	516,494	0	0	0	0	0	0	0	0	0	0	516,494
562.30 - Health - Operating Expenses	55,947	14,628	0	0	0	0	0	0	0	0	0	70,575
562.80 - Health - Grants and Aids	447,000	0	0	0	0	0	0	0	0	0	0	447,000
563.80 - Mental Health - Grants and Aids	343,727	0	0	0	0	0	0	0	0	0	0	343,727
564.10 - Public Assistance - Personnel Services	60,007	291,124	0	0	0	0	0	0	0	0	0	351,131
564.30 - Public Assistance - Operating Expenses	1,425,920	3,250,414	0	0	0	0	0	0	0	0	0	4,676,334
564.60 - Public Assistance - Capital Outlay	0	2,251	0	0	0	0	0	0	0	0	0	2,251
564.80 - Public Assistance - Grants and Aids	151,839	56,280	0	0	0	0	0	0	0	0	0	208,119
569.10 - Other Human Services - Personnel Services	0	84,275	0	0	0	0	0	0	0	0	0	84,275
569.30 - Other Human Services - Operating Expenses	2,380	147,129	0	0	0	0	0	0	0	8,696,336	0	8,845,845
569.80 - Other Human Services - Grants and Aids	2,880,732	9,211,348	0	0	0	0	0	0	0	0	0	12,092,080
571.10 - Libraries - Personnel Services	2,521,106	0	0	0	0	0	0	0	0	0	0	2,521,106
571.30 - Libraries - Operating Expenses	946,424	104,179	0	0	0	0	0	0	0	0	0	1,050,603
571.60 - Libraries - Capital Outlay	0	43,053	0	0	0	0	0	0	0	0	0	43,053
572.10 - Parks/Recreation - Personnel Services	4,908,041	223,363	0	0	0	613,417	0	0	0	0	0	5,744,821
572.30 - Parks/Recreation - Operating Expenses	2,087,555	698,177	0	0	0	2,402,286	0	0	0	0	0	5,188,018
572.60 - Parks/Recreation - Capital Outlay	339,133	12,238,722	0	0	0	0	0	0	0	0	0	12,577,855
572.70 - Parks/Recreation - Debt Service	0	0	0	0	0	10,683	0	0	0	0	0	10,683
572.80 - Parks/Recreation - Grants and Aids	111,314	749,145	0	0	0	0	0	0	0	0	0	860,459
575.30 - Special Facilities - Operating Expenses	0	137,452	0	0	0	0	0	0	0	0	0	137,452
575.60 - Special Facilities - Capital Outlay	0	407,011	0	0	0	0	0	0	0	0	0	407,011
581.90 - Interfund Transfers Out - Other Uses	12,389,276	2,335,884	0	3,908,366	0	0	0	0	0	0	0	18,633,526
601.30 - Court Administration - Operating Expenses	0	33,162	0	0	0	0	0	0	0	0	0	33,162
601.80 - Court Administration - Grants and Aids	0	72,496	0	0	0	0	0	0	0	0	0	72,496
602.80 - State Attorney Administration - Grants and Aids	7,721	290,329	0	0	0	0	0	0	0	0	0	298,050
603.80 - Public Defender Administration - Grants and Aids	2,902	97,788	0	0	0	0	0	0	0	0	0	100,690
604.10 - Clerk of Court Administration - Personnel Services	582,914	0	0	0	0	0	0	0	0	0	0	582,914
604.30 - Clerk of Court Administration - Operating Expenses	615,677	0	0	0	0	0	0	0	0	0	0	615,677
605.30 - Judicial Support - Operating Expenses	229,283	0	0	0	0	0	0	0	0	0	0	229,283
607.10 - Appeals - Personnel Services	42,835	0	0	0	0	0	0	0	0	0	0	42,835
607.30 - Appeals - Operating Expenses	958	0	0	0	0	0	0	0	0	0	0	958
608.10 - Jury Management - Personnel Services	105,456	0	0	0	0	0	0	0	0	0	0	105,456
608.30 - Jury Management - Operating Expenses	42,726	0	0	0	0	0	0	0	0	0	0	42,726
614.10 - Clerk of Court - Personnel Services	422,373	0	0	0	0	0	0	0	0	0	0	422,373
614.30 - Clerk of Court - Operating Expenses	33,610	0	0	0	0	0	0	0	0	0	0	33,610
615.10 - Court Reporter Services - Personnel Services	65,682	0	0	0	0	0	0	0	0	0	0	65,682
615.30 - Court Reporter Services - Operating Expenses	70	0	0	0	0	0	0	0	0	0	0	70
629.10 - Other Circuit Court-Criminal Costs - Personnel Services	140,644	0	0	0	0	0	0	0	0	0	0	140,644
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	19,147	870	0	0	0	0	0	0	0	0	0	20,017



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
634.10 - Clerk of Court - Personnel Services	252,411	0	0	0	0	0	0	0	0	0	0	252,411
634.30 - Clerk of Court - Operating Expenses	25,392	0	0	0	0	0	0	0	0	0	0	25,392
654.10 - Clerk of Court - Personnel Services	260,078	0	0	0	0	0	0	0	0	0	0	260,078
654.30 - Clerk of Court - Operating Expenses	26,192	0	0	0	0	0	0	0	0	0	0	26,192
667.80 - Court-Based Victim Services - Grants and Aids	75,727	0	0	0	0	0	0	0	0	0	0	75,727
674.10 - Clerk of Court - Personnel Services	222,254	0	0	0	0	0	0	0	0	0	0	222,254
674.30 - Clerk of Court - Operating Expenses	24,429	0	0	0	0	0	0	0	0	0	0	24,429
675.10 - Court Reporter Services - Personnel Services	17,272	0	0	0	0	0	0	0	0	0	0	17,272
675.30 - Court Reporter Services - Operating Expenses	9	0	0	0	0	0	0	0	0	0	0	9
685.30 - Guardian ad Litem - Operating Expenses	33,152	90,022	0	0	0	0	0	0	0	0	0	123,174
694.10 - Clerk of Court - Personnel Services	227,338	0	0	0	0	0	0	0	0	0	0	227,338
694.30 - Clerk of Court - Operating Expenses	7,784	0	0	0	0	0	0	0	0	0	0	7,784
711.10 - Courthouse Security - Personnel Services	2,664,700	0	0	0	0	0	0	0	0	0	0	2,664,700
711.30 - Courthouse Security - Operating Expenses	34,111	13,090	0	0	0	0	0	0	0	0	0	47,201
714.10 - Public Law Library - Personnel Services	87,190	0	0	0	0	0	0	0	0	0	0	87,190
714.30 - Public Law Library - Operating Expenses	8,913	0	0	0	0	0	0	0	0	0	0	8,913
719.30 - Other Operating Court Costs - Operating Expenses	0	0	0	0	0	0	0	0	0	58,142,709	0	58,142,709
724.10 - Clerk of Court - Personnel Services	135,349	0	0	0	0	0	0	0	0	0	0	135,349
724.30 - Clerk of Court - Operating Expenses	15,527	0	0	0	0	0	0	0	0	0	0	15,527
725.10 - Court Reporter Services - Personnel Services	4,506	0	0	0	0	0	0	0	0	0	0	4,506
725.30 - Court Reporter Services - Operating Expenses	2	0	0	0	0	0	0	0	0	0	0	2
744.10 - Clerk of Court - Personnel Services	198,518	0	0	0	0	0	0	0	0	0	0	198,518
744.30 - Clerk of Court - Operating Expenses	12,318	0	0	0	0	0	0	0	0	0	0	12,318
764.10 - Clerk of Court - Personnel Services	489,582	0	0	0	0	0	0	0	0	0	0	489,582
764.30 - Clerk of Court - Operating Expenses	19,871	0	0	0	0	0	0	0	0	0	0	19,871
Grand Total	123,865,345	116,003,848	491,006	19,240,083	0	66,772,980	40,211,789	2,757,044	0	420,505,046	0	789,847,141

**Data Element Worksheet Report for FYE: 2021, Indian River**

**Affiliates Report for FYE 2021**

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Indian River County Emergency Services District	Blended in Primary Report	\$46,090,566	\$42,839,338	\$0
Special District - Solid Waste Disposal District	Blended in Primary Report	\$18,098,410	\$17,327,560	\$0



## Supplemental Information Report for FYE 2021

### Compensation

Affiliated Entity	Type	Total Employees	Total Employee Compensation Earned or Awarded	Total Contractors	Total Contractor Compensation Earned or Awarded
Indian River County Emergency Services District	Blended in Primary Report	299	22,370,334		0
Solid Waste Disposal District	Blended in Primary Report	11	675,819	1	1,123,497

### Construction Projects

Affiliated Entity	Type	Construction Project Name	Total Expenditures
Solid Waste Disposal District	Blended in Primary Report	Segment 3 Cell 1 Landfill Gas System Expansion	1,123,497