



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

Florida Department of Financial Services

ANNUAL FINANCIAL REPORT

SUBMITTING ENTITY: Indian River

SUBMITTING ENTITY TYPE: County

FISCAL YEAR 2022-2023

ENTITY DEPENDENCY: Independent

AFR RECEIVED DATE: unresolved: @afr.receiveddate

AUDIT RECEIVED DATE: unresolved:
@afr.auditreceiveddate

Location Information

1801 27th Street
Vero Beach, FL 32960

Phone Number: (772) 226-1219

Contact Information

Raeanne Cone

Phone Number: (772) 226-1219

AUDIT INFORMATION

Rehmann

Firm Location Information

5070 North Highway A1A, Suite 250
Vero Beach, FL 32963

Phone number: (772) 234-8484

LONG-TERM DEBT

\$5,257,371

Annual Financial Report for Indian River, 2023

CERTIFICATION

Chief Financial Officer

Title: Clerk of Court & Comptroller

Name: Ryan L. Butler



Chairman/Elected Official

Title: Chairman - Board of County Commissioners

Name: Susan Adams

Have you experienced a Financial Emergency in this year?

Yes No

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

Yes No

Annual Financial Report for Indian River, 2023

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	\$96,455,456	\$132,781,056	\$639,081	\$100,482,464		\$124,580,589	\$42,429,250	\$15,174,256	\$198,236				\$512,740,388
115.100 - Accounts Receivable	\$3,004,486	\$4,902,149		\$50,000		\$9,141,574	\$224,571	\$1,748,373					\$19,071,153
121.000 - Assessments Receivable		\$124,103				\$1,019,867							\$1,143,970
131.000 - Due From Other Funds	\$4,243,991	\$535,589				\$133,306	\$7,848						\$4,920,734
133.000 - Due From Other Governmental Units	\$2,939,310	\$15,828,784		\$4,790,009		\$2,757,440	\$43,666						\$26,359,209
135.000 - Interest And Dividends Receivable	\$344,976	\$594,625	\$2,367	\$354,540		\$479,592	\$145,236						\$1,921,336
141.000 - Inventories - Materials And Supplies	\$382,494	\$133,620				\$3,771,586	\$408,790						\$4,696,490
151.000 - Investments - Current									\$29,602,471				\$29,602,471
155.000 - Prepaid Items	\$380,377	\$296,477				\$49,740	\$2,951,344						\$3,677,938
161.900 - Land						\$26,705,379							\$26,705,379
162.900 - Buildings						\$505,496,569	\$56,869						\$505,553,438
163.900 - Accumulated Depreciation Buildings (Credit)						\$-349,703,739	\$-17,087						\$-349,720,826
166.100 - Intangible Assets						\$4,166,021	\$3,434,989						\$7,601,010
166.500 - Accumulated Amortization - Intangible Assets (Credit)						\$-1,215,341	\$-2,325,709						\$-3,541,050
166.900 - Equipment And Furniture						\$34,720,997	\$2,634,914						\$37,355,911
167.900 - Accumulated Depreciation Equipment (Credit)						\$-18,264,734	\$-1,752,823						\$-20,017,557
169.900 - Construction Work In Progress						\$29,226,289	\$337,699						\$29,563,988
Total	\$107,751,090	\$155,196,403	\$641,448	\$105,677,013		\$373,065,135	\$48,579,557	\$16,922,629	\$29,800,707				\$837,633,982
Deferred Outflows													
190.000 - Deferred Outflow of Resources						\$2,712,224	\$343,441						\$3,055,665
Total	\$0	\$0	\$0	\$0		\$2,712,224	\$343,441	\$0	\$0				\$3,055,665
Liabilities													
202.000 - Accounts Payable	\$9,292,695	\$7,170,131		\$3,847,295		\$6,988,331	\$2,477,303	\$863,753					\$30,639,508
207.000 - Due To Other Funds	\$552,229	\$4,347,514				\$20,991							\$4,920,734
208.000 - Due To Other Governmental Units	\$2,254,324	\$94,806				\$86,486		\$7,662,725					\$10,098,341
210.000 - Compensated Absences - Current Portion						\$913,007	\$134,612						\$1,047,619
210.900 - Compensated						\$235,209	\$120,523						\$355,732

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Balance Sheet	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
Absences - Long-Term Portion													
215.000 - Accrued Interest Payable						\$2,362	\$11,324						\$13,686
220.000 - Deposits	\$564,416	\$1,965,100				\$3,998,005	\$2,633						\$6,530,154
223.000 - Deferred Revenue	\$740,514	\$14,154,885				\$1,819,485							\$16,714,884
229.000 - Other Current Liabilities						\$2,070,000	\$3,934,000						\$6,004,000
237.000 - Other Postemployment Benefits (OPEB Liability)						\$416,457	\$59,666						\$476,123
238.000 - Pension Liabilities						\$11,836,567	\$1,555,763						\$13,392,330
239.900 - Other Long-Term Liabilities						\$8,675,495	\$7,422,724						\$16,098,219
240.000 - Subscription-Based Information Technology Arrangements (SBITA)						\$192,765	\$807,315						\$1,000,080
Total	\$13,404,178	\$27,732,436	\$0	\$3,847,295		\$37,255,160	\$16,525,863	\$8,526,478	\$0				\$107,291,410
Deferred Inflows													
290.000 - Deferred Inflow of Resources	\$2,386,454	\$17,646,493	\$1,324	\$1,826,225		\$1,678,528	\$152,739						\$23,691,763
Total	\$2,386,454	\$17,646,493	\$1,324	\$1,826,225		\$1,678,528	\$152,739	\$0	\$0				\$23,691,763
Fund Balances													
274.000 - Net Assets, Invested in Capital, Net Of Debt						\$227,983,165	\$1,539,837						\$229,523,002
276.000 - Net Assets, Unrestricted						\$108,860,506	\$30,704,559						\$139,565,065
280.000 - Fund Balance - Nonspendable	\$762,871	\$430,097											\$1,192,968
281.000 - Fund Balance - Restricted	\$761,354	\$94,679,138	\$640,124	\$100,003,493				\$8,396,151	\$29,800,707				\$234,280,967
282.000 - Fund Balance - Committed	\$581,436	\$2,790,291											\$3,371,727
283.000 - Fund Balance - Assigned		\$16,330,939											\$16,330,939
284.000 - Fund Balance - Unassigned	\$89,854,797	\$-4,412,991											\$85,441,806
Total	\$91,960,458	\$109,817,474	\$640,124	\$100,003,493		\$336,843,671	\$32,244,396	\$8,396,151	\$29,800,707				\$709,706,474

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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
311.000 - Ad Valorem Taxes	\$94,317,383	\$43,689,848				\$2,045		\$203,040,201			Trust		\$341,049,477
312.130 - Tourist Development Taxes		\$4,896,925											\$4,896,925
312.300 - County Ninth-Cent Voted Fuel Tax		\$194,351											\$194,351
312.410 - (1 To 6 Cents Local Option Fuel Tax)		\$3,634,314											\$3,634,314
312.630 - Local Government Infrastructure Surtax				\$27,193,546									\$27,193,546
315.100 - State Communications Services Tax	\$1,143,728												\$1,143,728
316.000 - Local Business Tax (Formerly Local Occupational License Tax - 321.000)	\$172,430												\$172,430
319.900 - Other General Taxes								\$32,755,054					\$32,755,054
322.000 - Building Permits (Building Permit Fees)	\$379,103					\$5,924,150							\$6,303,253
323.100 - Franchise Fee - Electricity	\$9,014,368												\$9,014,368
323.300 - Franchise Fee - Water	\$2,171,695												\$2,171,695
323.400 - Franchise Fee - Gas	\$155,318												\$155,318
323.700 - Franchise Fee - Solid Waste	\$681,609												\$681,609
324.110 - Impact Fees - Residential - Public Safety													
Residential Buildings Flat Fees		\$348,563											\$348,563
324.120 - Impact Fees - Commercial - Public Safety													
Office Buildings Tiered Scale Based on Square Footage		\$11,389											\$11,389
Retail Buildings Tiered Scale Based on Square Footage		\$19,973											\$19,973
Religious Buildings Tiered Scale Based on Square Footage		\$1,654											\$1,654
Industrial Buildings Tiered Scale Based on Square Footage		\$10,002											\$10,002
324.310 - Impact Fees - Residential - Transportation													
Residential Buildings Flat Fees		\$5,352,619											\$5,352,619

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Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
324.320 - Impact Fees - Commercial - Transportation													
Office Buildings		\$320,242											\$320,242
Tiered Scale Based on Square Footage													
Retail Buildings		\$230,606											\$230,606
Tiered Scale Based on Square Footage													
Religious Buildings		\$26,716											\$26,716
Tiered Scale Based on Square Footage													
Industrial Buildings		\$222,757											\$222,757
Tiered Scale Based on Square Footage													
324.610 - Impact Fees - Residential - Culture/Recreation													
Residential Buildings		\$475,650											\$475,650
Flat Fees													
324.910 - Impact Fees - Residential - Other													
Residential Buildings		\$520,401											\$520,401
Flat Fees													
324.920 - Impact Fees - Commercial - Other													
Office Buildings		\$10,086											\$10,086
Tiered Scale Based on Square Footage													
Retail Buildings		\$13,871											\$13,871
Tiered Scale Based on Square Footage													
Religious Buildings		\$1,294											\$1,294
Tiered Scale Based on Square Footage													
Industrial Buildings		\$9,916											\$9,916
Tiered Scale Based on Square Footage													
325.100 - Special Assessments - Capital Improvement		\$254,419											\$254,419
325.200 - Special Assessments - Charges For Public Services		\$273,447				\$17,600,295							\$17,873,742
329.500 - Other Permits, Fees And Special Assessments	\$31,179	\$455,829				\$20,950							\$507,958

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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
331.100 - Federal Grant - General Government		\$90,735									Trust		\$90,735
331.200 - Federal Grant - Public Safety	\$66,404	\$185,544											\$251,948
331.420 - Federal Grant - Mass Transit	\$3,348,638	\$342,614											\$3,691,252
331.500 - Federal Grant - Economic Environment	\$174,538	\$512,073				\$3							\$686,614
331.510 - Federal Grant ARPA Funds		\$10,670,424											\$10,670,424
331.620 - Federal Grant - Public Assistance		\$1,109,315											\$1,109,315
331.690 - Federal Grant - Other Human Services	\$39,284	\$3,484,395											\$3,523,679
331.700 - Federal Grant - Culture/Recreation		\$914,608											\$914,608
333.000 - Federal Payments In Lieu Of Taxes	\$37,630												\$37,630
334.100 - State Grant - General Government	\$313,217												\$313,217
334.200 - State Grant - Public Safety	\$107,308												\$107,308
334.390 - State Grant - Other Physical Environment				\$650,000									\$650,000
334.420 - State Grant - Mass Transit	\$766,759	\$386,913											\$1,153,672
334.490 - State Grant - Other Transportation		\$8,445,062		\$2,938,202									\$11,383,264
334.690 - State Grant - Other Human Services		\$779,777											\$779,777
334.700 - State Grant - Culture/Recreation	\$72,942	\$31,295		\$6,260									\$110,497
335.121 - County Revenue Sharing Program - Proceeds	\$6,090,453												\$6,090,453
335.130 - State Revenue Sharing - Insurance License Tax (AKA Insurance Agents County Licenses)	\$56,688												\$56,688
335.140 - State Revenue Sharing - Mobile Home Licenses	\$102,717												\$102,717
335.150 - State Revenue Sharing - Alcoholic Beverage Licenses	\$69,771												\$69,771
335.160 - State Revenue Sharing - Distribution Of Sales And Use Taxes To Counties (Formerly: Pari-Mutual Tax Distribution)	\$446,500												\$446,500
335.180 - State Revenue Sharing - Local Government Half-Cent Sales Tax Program	\$13,927,674												\$13,927,674
335.190 - State Revenue Sharing - Other General		\$25,254	\$474,750										\$500,004

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Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
Government													
335.210 - State Revenue Sharing - Firefighter Supplemental Compensation		\$65,992											\$65,992
335.220 - State Revenue Sharing - Enhanced 911 Fee (Previously: Wireless 911 Board Distributions)		\$889,331											\$889,331
335.430 - State Revenue Sharing - Constitutional Fuel Tax (2Cent Fuel Tax)		\$1,904,967											\$1,904,967
335.440 - State Revenue Sharing - County Fuel Tax (1Cent Fuel Tax)		\$854,308											\$854,308
335.450 - State Revenue Sharing - Fuel Tax Refunds And Credits		\$130,979											\$130,979
335.610 - State Revenue Sharing - Health Or Hospitals	\$850												\$850
335.700 - State Revenue Sharing - Culture/Recreation		\$57,686											\$57,686
337.300 - Local Government Unit Grant - Physical Environment				\$306,331									\$306,331
337.700 - Local Government Unit Grant - Culture/Recreation	\$118,937			\$359,816									\$478,753
341.100 - Service Charge - Recording Fees	\$717,737	\$710,724											\$1,428,461
341.200 - Internal Service Fund Fees And Charges							\$39,334,891						\$39,334,891
341.300 - Administrative Service Fees		\$1,536				\$17							\$1,553
341.520 - Fees Remitted To County From Sheriff	\$1,620,512												\$1,620,512
341.550 - Fees Remitted To County From Supervisor Of Elections	\$3,952												\$3,952
341.900 - Other General Government Charges And Fees	\$3,628,170												\$3,628,170
342.200 - Service Charge - Fire Protection		\$550,801											\$550,801
342.300 - Service Charge - Housing For Prisoners	\$49,639	\$375,471											\$425,110
342.500 - Service Charge - Protective Inspection Fees						\$15,453							\$15,453
342.600 - Service Charge - Ambulance Fees		\$8,371,517											\$8,371,517
343.400 - Service Charge - Garbage/Solid Waste						\$3,757,521							\$3,757,521
343.600 - Service Charge - Water/Sewer Combination Utility						\$41,107,070							\$41,107,070

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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
344.900 - Service Charge - Other Transportation Charges		\$48,661								Trust		\$48,661
346.900 - Service Charge - Other Human Services Charges		\$164,284										\$164,284
347.200 - Service Charge - Parks And Recreation	\$1,360,709				\$4,827,056							\$6,187,765
347.500 - Service Charge - Special Recreation Facilities	\$446,819											\$446,819
348.120 - County Court Criminal - Service Charges	\$8,262											\$8,262
348.130 - County Court Criminal - Court Costs	\$74,126											\$74,126
348.140 - County Court Criminal - Non-Local Fines And Forfeitures	\$3,570											\$3,570
348.210 - Circuit Court Criminal - Filing Fees	\$42,450											\$42,450
348.220 - Circuit Court Criminal - Service Charges	\$1,346											\$1,346
348.230 - Circuit Court Criminal - Court Costs	\$120,395											\$120,395
348.310 - County Court Civil - Filing Fees	\$495,741											\$495,741
348.320 - County Court Civil - Service Charges	\$8,681											\$8,681
348.410 - Circuit Court Civil - Filing Fees	\$429,971											\$429,971
348.420 - Circuit Court Civil - Service Charges	\$200,118											\$200,118
348.520 - Traffic Court - Service Charges	\$111,347											\$111,347
348.530 - Traffic Court - Court Costs	\$318,541											\$318,541
348.610 - Juvenile Court - Filing Fees	\$195											\$195
348.620 - Juvenile Court - Service Charges	\$4,832											\$4,832
348.630 - Juvenile Court - Court Costs	\$9,895											\$9,895
348.710 - Probate Court - Filing Fees	\$243,275											\$243,275
348.720 - Probate Court - Service Charges	\$11,167											\$11,167
348.921 - Court Innovations/Local Requirements		\$99,029										\$99,029
348.923 - Law Library	\$33,010											\$33,010
348.930 - State Court Facility Surcharge (\$30)	\$39,258	\$114,396										\$153,654
348.931 - Traffic Surcharge		\$57,699										\$57,699
349.000 - Other Charges For Services	\$24,572	\$122,839			\$17,865							\$165,276

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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
351.100 - Judgments And Fines - As Decided By County Court Criminal	\$311,337										Trust		\$311,337
351.200 - Judgments And Fines - As Decided By Circuit Court Criminal	\$161,117												\$161,117
351.500 - Judgments And Fines - As Decided By Traffic Court	\$385,564												\$385,564
351.700 - Intergovernmental Radio Communication Program	\$79,356												\$79,356
351.800 - 10% Of Fines To Public Records Modernization Fund	\$131,854												\$131,854
351.900 - Judgments And Fines - Other Court Ordered								\$48,316,248					\$48,316,248
352.000 - Fines - Library	\$17,772												\$17,772
354.000 - Fines - Local Ordinance Violation	\$354,395	\$964,295				\$19,000							\$1,337,690
358.200 - Sale Of Contraband Property Seized By Law Enforcement Include Proceeds From Assets Seized By Law Enforcement Agencies		\$164,546											\$164,546
361.100 - Interest	\$4,794,122	\$5,415,992	\$24,369	\$3,453,365		\$4,952,135	\$1,364,493	\$73,357	\$3,037,898				\$23,315,731
362.000 - Rents And Royalties	\$377,441	\$24,010				\$59,690							\$461,141
364.000 - Disposition Of Fixed Assets	\$212,271	\$83,040				\$64,291	\$326						\$359,928
366.000 - Contributions And Donations From Private Sources	\$27,592	\$1,998,753						\$1,748,373					\$3,774,718
367.000 - Licenses	\$168,400												\$168,400
368.000 - Pension Fund Contributions									\$1,005,398				\$1,005,398
369.300 - Settlements	\$11,933					\$5,227	\$5,943						\$23,103
369.350 - Settlements - Opioid Settlement Trust Fund		\$139,604											\$139,604
369.900 - Other Miscellaneous Revenues	\$4,377,161	\$924,569				\$64,760	\$2,615,653	\$1,474,638					\$9,456,781
381.000 - Inter-Fund Group Transfers In	\$3,061,544	\$18,123,463				\$593,273	\$46,489						\$21,824,769
383.200 - Lease Proceeds	\$2,834,377	\$225,729											\$3,060,106
389.700 - Proprietary - Capital Contributions From Other Public Source							\$15,079						\$15,079
389.800 - Proprietary - Capital Contributions From Private Source						\$9,523,892							\$9,523,892
Total	\$161,121,649	\$130,537,302	\$499,119	\$34,907,520		\$88,554,693	\$43,582,874	\$287,407,871	\$4,043,296				\$750,654,324

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Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
\$11.00 - Legislative													
10 - Personnel Services	\$947,422												\$947,422
30 - Operating Expenditures/Expenses	\$341,349												\$341,349
\$12.00 - Executive													
10 - Personnel Services	\$700,356												\$700,356
30 - Operating Expenditures/Expenses	\$72,136												\$72,136
\$13.00 - Financial And Administrative													
10 - Personnel Services	\$11,036,449						\$2,023,492						\$13,059,941
30 - Operating Expenditures/Expenses	\$3,095,679	\$1,380,150					\$6,139,301						\$10,615,130
60 - Capital Outlay	\$341,145	\$116,900											\$458,045
70 - Debt Service	\$447,465						\$14,175						\$461,640
\$14.00 - Legal Counsel													
10 - Personnel Services	\$873,310												\$873,310
30 - Operating Expenditures/Expenses	\$110,256												\$110,256
\$15.00 - Comprehensive Planning													
10 - Personnel Services	\$1,451,305	\$453,659											\$1,904,964
30 - Operating Expenditures/Expenses	\$515,293	\$311,414											\$826,707
80 - Grants And Aids	\$180,780												\$180,780
\$17.00 - Debt Service Payments													
70 - Debt Service			\$474,750										\$474,750
\$19.00 - Other General Governmental Services													
10 - Personnel Services	\$3,697,395	\$632,543					\$2,292,424						\$6,622,362
30 - Operating Expenditures/Expenses	\$4,291,514	\$437,483					\$28,400,742	\$237,256,335	\$3,180,031				\$273,566,105
60 - Capital Outlay	\$1,061,192	\$356,798		\$3,607,682									\$5,025,672
70 - Debt Service	\$16,587	\$140,268					\$1,988						\$158,843
80 - Grants And Aids	\$306,721												\$306,721
\$21.00 - Law Enforcement													
10 - Personnel Services	\$64,922,710	\$3,110,184					\$1,009,811						\$69,042,705
30 - Operating Expenditures/Expenses	\$726,008						\$122,109						\$848,117
70 - Debt Service	\$750,341												\$750,341
\$22.00 - Fire Control													
10 - Personnel Services		\$38,273,423											\$38,273,423
30 - Operating Expenditures/Expenses		\$7,619,842											\$7,619,842
60 - Capital Outlay		\$452,731		\$86,021									\$538,752
70 - Debt Service		\$82,155											\$82,155
80 - Grants And Aids		\$12,102											\$12,102
\$23.00 - Detention And/Or Correction													
80 - Grants And Aids	\$546,980												\$546,980

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Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
524.00 - Protective Inspections											Trust		
10 - Personnel Services	\$617,974					\$3,581,928							\$4,199,902
30 - Operating Expenditures/Expenses	\$92,631					\$2,599,793							\$2,692,424
60 - Capital Outlay	\$35,517												\$35,517
70 - Debt Service	\$105					\$904							\$1,009
525.00 - Emergency And Disaster Relief Services													
10 - Personnel Services	\$709,672	\$128,837											\$838,509
30 - Operating Expenditures/Expenses	\$139,349	\$291,464											\$430,813
60 - Capital Outlay	\$102,689	\$151,133											\$253,822
70 - Debt Service		\$100,369											\$100,369
527.00 - Medical Examiners													
30 - Operating Expenditures/Expenses	\$714,398			\$166									\$714,564
529.00 - Other Public Safety													
30 - Operating Expenditures/Expenses	\$14,051												\$14,051
534.00 - Garbage/Solid Waste Control Services													
30 - Operating Expenditures/Expenses				\$89,679		\$20,245,348							\$20,335,027
10 - Personnel Services						\$1,184,360							\$1,184,360
536.00 - Water/Sewer Combination Services													
30 - Operating Expenditures/Expenses	\$7,533					\$35,915,869							\$35,923,402
60 - Capital Outlay		\$7,027,118											\$7,027,118
10 - Personnel Services						\$13,238,994							\$13,238,994
70 - Debt Service						\$2,087							\$2,087
537.00 - Conservation And Resource Management													
10 - Personnel Services	\$280,720												\$280,720
30 - Operating Expenditures/Expenses	\$91,970	\$34,722											\$126,692
538.00 - Flood Control/Stormwater Management													
10 - Personnel Services		\$605,546											\$605,546
30 - Operating Expenditures/Expenses		\$293,893											\$293,893
60 - Capital Outlay		\$452,659		\$821,748									\$1,274,407
539.00 - Other Physical Environment													
60 - Capital Outlay		\$183,275											\$183,275
541.00 - Road And Street Facilities													
30 - Operating Expenditures/Expenses	\$12,506	\$13,426,152											\$13,438,658
60 - Capital Outlay	\$208,139	\$18,647,875		\$9,003,689									\$27,859,703
80 - Grants And Aids	\$6,003,268	\$21,900											\$6,025,168

Annual Financial Report for Indian River, 2023

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
10 - Personnel Services		\$9,662,200									Trust		\$9,662,200
70 - Debt Service		\$104											\$104
552.00 - Industry Development													
80 - Grants And Aids	\$237,911												\$237,911
553.00 - Veteran's Services													
10 - Personnel Services	\$175,642												\$175,642
30 - Operating Expenditures/Expenses	\$6,468												\$6,468
80 - Grants And Aids	\$94,000												\$94,000
554.00 - Housing And Urban Development													
30 - Operating Expenditures/Expenses		\$71,513											\$71,513
80 - Grants And Aids		\$10											\$10
559.00 - Other Economic Environment													
80 - Grants And Aids		\$68,750											\$68,750
562.00 - Health Services													
10 - Personnel Services	\$652,442												\$652,442
30 - Operating Expenditures/Expenses	\$97,974												\$97,974
60 - Capital Outlay	\$75,418												\$75,418
80 - Grants And Aids	\$516,000												\$516,000
563.00 - Mental Health Services													
80 - Grants And Aids	\$379,636												\$379,636
564.00 - Public Assistance Services													
10 - Personnel Services	\$177,952	\$618,414											\$796,366
30 - Operating Expenditures/Expenses	\$1,391,863	\$3,858,166											\$5,250,029
80 - Grants And Aids	\$172,693	\$60,840											\$233,533
60 - Capital Outlay		\$32,033											\$32,033
70 - Debt Service		\$681											\$681
569.00 - Other Human Services													
30 - Operating Expenditures/Expenses	\$2,643	\$90,620						\$1,821,730					\$1,914,993
80 - Grants And Aids	\$3,207,544	\$1,645,195											\$4,852,739
10 - Personnel Services		\$108,468											\$108,468
571.00 - Libraries													
10 - Personnel Services	\$2,774,659												\$2,774,659
30 - Operating Expenditures/Expenses	\$1,106,467												\$1,106,467
60 - Capital Outlay	\$232,073			\$1,396,275									\$1,628,348
572.00 - Parks And Recreation													
10 - Personnel Services	\$5,943,107	\$206,269				\$834,287							\$6,983,663
30 - Operating Expenditures/Expenses	\$2,550,808	\$1,778,805				\$2,943,633							\$7,273,246
60 - Capital Outlay	\$429,064	\$1,446,367		\$1,160,785									\$3,036,216
80 - Grants And Aids	\$118,685	\$1,151,008				\$1,765							\$1,271,458

Annual Financial Report for Indian River, 2023

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
575.00 - Special Recreation Facilities													
30 - Operating Expenditures/Expenses		\$83,233											\$83,233
60 - Capital Outlay		\$2,135,394											\$2,135,394
581.00 - Interfund Group Transfers Out													
90 - Other Uses	\$16,355,887	\$2,509,490		\$2,959,392									\$21,824,769
601.00 - Court Administration													
30 - Operating Expenditures/Expenses		\$33,448											\$33,448
80 - Grants And Aids		\$255,062											\$255,062
602.00 - State Attorney Administration													
80 - Grants And Aids	\$19,153	\$341,240											\$360,393
603.00 - Public Defender Administration													
80 - Grants And Aids	\$2,309	\$87,692											\$90,001
604.00 - Clerk Of Court Administration													
10 - Personnel Services	\$656,066												\$656,066
30 - Operating Expenditures/Expenses	\$311,064												\$311,064
605.00 - Judicial Support													
30 - Operating Expenditures/Expenses	\$237,869												\$237,869
607.00 - Appeals													
10 - Personnel Services	\$53,934												\$53,934
30 - Operating Expenditures/Expenses	\$73												\$73
608.00 - Jury Management													
10 - Personnel Services	\$142,279												\$142,279
30 - Operating Expenditures/Expenses	\$72,536												\$72,536
614.00 - Clerk Of Court - Circuit Criminal													
10 - Personnel Services	\$509,008												\$509,008
30 - Operating Expenditures/Expenses	\$22,963												\$22,963
634.00 - Clerk Of Court Administration - Circuit Civil													
10 - Personnel Services	\$206,239												\$206,239
30 - Operating Expenditures/Expenses	\$35,688												\$35,688
654.00 - Clerk Of Court Administration- Circuit Family													
10 - Personnel Services	\$329,069												\$329,069
30 - Operating Expenditures/Expenses	\$29,666												\$29,666
657.00 - Court Interpreters - Circuit Family													

Annual Financial Report for Indian River, 2023

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose	Component Units	Total
80 - Grants And Aids	\$89,521									Trust		\$89,521
667.00 - Court-Based Victim Services												
10 - Personnel Services		\$26,774										\$26,774
30 - Operating Expenditures/Expenses		\$35										\$35
674.00 - Clerk Of Court Administration - Circuit Juvenile												
10 - Personnel Services	\$274,794											\$274,794
30 - Operating Expenditures/Expenses	\$25,021											\$25,021
685.00 - Guardian Ad Litem - Circuit Juvenile												
30 - Operating Expenditures/Expenses	\$11,180	\$33,429										\$44,609
694.00 - Clerk Of Court Administration - Probate												
10 - Personnel Services	\$185,039											\$185,039
30 - Operating Expenditures/Expenses	\$24,670											\$24,670
711.00 - Courthouse Security												
10 - Personnel Services	\$3,649,173											\$3,649,173
714.00 - Public Law Library												
10 - Personnel Services	\$64,363											\$64,363
30 - Operating Expenditures/Expenses	\$10,829											\$10,829
719.00 - Other Operating Court Costs												
30 - Operating Expenditures/Expenses							\$50,884,606					\$50,884,606
724.00 - Clerk Of Court Administration - County Criminal												
10 - Personnel Services	\$130,750											\$130,750
30 - Operating Expenditures/Expenses	\$20,079											\$20,079
744.00 - Clerk Of Court Administration - County Civil												
10 - Personnel Services	\$216,272											\$216,272
30 - Operating Expenditures/Expenses	\$34,563											\$34,563
764.00 - Clerk Of Court Administration - Traffic												
10 - Personnel Services	\$497,553											\$497,553
30 - Operating Expenditures/Expenses	\$25,508											\$25,508
Total	\$150,049,082	\$121,049,835	\$474,750	\$19,125,437		\$80,548,968	\$40,004,042	\$289,962,671	\$3,180,031			\$704,394,816

Annual Financial Report for Indian River, 2023

AFFILIATE INFORMATION

Indian River County Emergency Services District : Blended in Primary Report

Total Assets: \$36,459,901	Total Fund Balances: \$31,310,603
Total Deferred Outflow: \$0	Total Revenue: \$54,430,251
Total Liabilities: \$1,306,162	Total Expenditures: \$47,420,336
Total Deferred Inflow: \$3,843,136	Total Long-Term Debt: \$0

Compensation	Employee - Biweekly Pay Period	Contractor
Number of individuals	346	0
Compensation Earned Or Awarded	\$24,635,661	\$0

Zero Construction Projects To Report

Solid Waste Disposal District : Blended in Primary Report

Total Assets: \$70,204,362	Total Fund Balances: \$54,244,836
Total Deferred Outflow: \$166,615	Total Revenue: \$22,921,512
Total Liabilities: \$16,091,515	Total Expenditures: \$21,429,708
Total Deferred Inflow: \$34,626	Total Long-Term Debt: \$0

Compensation	Employee - Biweekly Pay Period	Contractor
Number of individuals	13	0
Compensation Earned Or Awarded	\$774,352	\$0

Construction Projects	Expenditure	Approved Budget
Cell 3 Segment 3 Landfill Expansion	\$2,179,048	\$5,848,249