

JIMMY PATRONIS CHIEF FINANCIAL OFFICER STATE OF FLORIDA

Florida Department of Financial Services

ANNUAL FINANCIAL REPORT **FISCAL YEAR 2021-2022** ENTITY DEPENDENCY:Independent SUBMITTING ENTITY:Indian River SUBMITTING ENTITY TYPE:County AFR RECEIVED DATE: unresolved: @afr.receiveddate AUDIT RECEIVED DATE: 3/20/2023 Location Information Contact Information 1801 27th Street Raeanne Cone Vero Beach,FL 32960 Phone Number: (772) 226-1219 Phone Number: (772) 226-1219 **AUDIT INFORMATION** Rehmann Firm Location Information LONG TERM DEBT 5070 North Highway A1A, Suite 250 \$3,743,352 Vero Beach,FL 32963 Phone number: (772) 234-8484 **CERTIFICATION**

Chief Financial Officer

Title: Clerk of the Circuit Court & Comptroller

Name: Jeffrey R. Smith

Chairman/Elected Official

Title: Chairman, Board of County Commissioners

Name: Joseph Earman

Have you experienced a Financial Emergency in this year?

☐ YES ☒ NO

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

 \square YES \square NO

Balance Sheet					-	Total Fund	Groups						
Balance Sheet		Go	vernmen	tal		Propri	etary		Fidu	ciary			I
											Private		I
		Special	Debt	Capital			Internal		Pension	Investmen	tPurpose	Component	
	General	Revenue	Service	Projects	Permanen	Enterprise	Service	Custodial	Trust	Trust	Trust	Units	Total
													1

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Assets	*****************************		064 - 400	000 404 000	0=0.446.00			452 504		0.400 -0.4 -0.0
101.000 - Cash In	\$82,433,775	\$137,586,198	\$615,438	\$88,186,822	\$70,446,923	\$37,635,606	\$16,548,156	\$73,791		\$433,526,709
Bank										
115.100 - Accounts	\$2,944,821	\$4,498,728		\$486,147	\$5,504,689	\$862,019	\$3,165,975			\$17,462,379
Receivable										
121.000 -		\$134,355			\$1,058,868					\$1,193,223
Assessments										
Receivable										
131.000 - Due From	\$6,014,461	\$317,117			\$114,320	d				\$6,445,898
Other Funds	, , , ,	, , ,			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					1 1, 2, 2, 2, 2
132.900 - Advances	\$20,938									\$20,938
To Other Funds	\$20,730									\$20,750
133.000 - Due From	\$3,257,432	\$13,650,424		\$4,718,272	\$2,278,938	\$40,518				\$23,945,584
	\$5,257,452	\$13,030,424		54,/10,2/2	\$2,278,936	\$40,316				\$23,343,364
Other Governmental										
Units										
135.000 - Interest	\$88,985	\$256,602	\$651	\$97,841	\$205,71	\$37,132				\$686,922
And Dividends										
Receivable										
141.000 - Inventories	\$285,849	\$112,511			\$2,193,242	\$329,925				\$2,921,527
- Materials And										
Supplies										
151.000 -								\$28,863,651		\$28,863,651
Investments - Current								, , ,		
155.000 - Prepaid	\$650,206	\$325,095			\$29,329	\$2,053,384				\$3,058,014
Items	\$000,200	\$520,000			\$25,52	\$2,000,000				\$2,000,011
156.900 - Assets -					\$2,125,090					\$2,125,096
Non-Current					\$2,123,070	1				\$2,123,070
					\$50,773,172					950 772 172
160.900 - Restricted					\$30,773,172	1				\$50,773,172
Assets					000 (5100)					
161.900 - Land					\$32,654,283					\$32,654,283
162.900 - Buildings					\$495,447,724					\$495,507,430
163.900 -					\$-337,202,75	\$-15,179				\$-337,217,936
Accumulated										
Depreciation										
Buildings (Credit)										
166.100 - Intangible					\$3,833,24	\$2,563,856				\$6,397,103
Assets										
166.500 -					\$-1,157,850	\$-1,989,891				\$-3,147,747
Accumulated										
Amortization -										
Intangible Assets										
(Credit)										
166.900 - Equipment					\$23,218,932	\$2,713,192				\$25,932,124
And Furniture					Ψ23,210,932	Ψ2,/13,192				\$23,732,12 4
167.900 -					¢ 10.025.600	\$-1,665,976				\$-19,701,668
					\$-18,033,692	\$-1,003,9/6				\$-19,701,008
Accumulated						1				
Depreciation						1				
Equipment (Credit)						1				
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169.900 -					\$28,216,351	\$5,482			l l	I	\$28,221,833
Construction Work In											
Progress											
Total	605 (0) 4(7	\$156,881,030	C(1(000	\$93,489,082	62(1.704.520	C42 (20 774	610 714 121	629 027 442			
Deferred Outflows	\$95,696,467	\$156,881,030	\$616,089	\$93,489,082	\$361,704,520	542,629,774	\$19,714,131	\$28,937,442			
190.000 - Deferred					\$3,214,781	\$423,818					\$3,638,599
Outflow					\$3,214,781	\$423,818					\$3,036,399
Total	\$0	\$0	\$0	\$0	\$3,214,781	\$423,818	\$0	\$0			
Liabilities											
202.000 - Accounts	\$8,255,486	\$7,124,695		\$6,971,997	\$6,791,263	\$5,508,345	\$994,996				\$35,646,782
Payable											
207.000 - Due To	\$431,437	\$5,897,000			\$82,461	\$35,000					\$6,445,898
Other Funds											
208.000 - Due To	\$2,085,644	\$90,548			\$88,498		\$7,768,184				\$10,032,874
Other Governmental											
Units											
209.000 - Liabilities					\$4,992,780						\$4,992,780
To Be Paid From											
Restricted Assets											
210.000 -					\$964,328	\$125,164					\$1,089,492
Compensated											
Absences - Current											
Portion											
210.900 -					\$289,500	\$105,676					\$395,176
Compensated											
Absences - Long-											
Term Portion											
220.000 - Deposits	\$596,776	\$3,266,433			\$142,667	\$2,719					\$4,008,595
223.000 - Deferred	\$746,581	\$24,244,536			\$2,111,011						\$27,102,128
Revenue											
229.000 - Other					\$73,000						\$73,000
Current Liabilities											
236.900 - Advances					\$20,938						\$20,938
From Other Funds											
237.000 - Other					\$468,306	\$68,308					\$536,614
Postemployment											
Benefits (OPEB											
Liability)											
239.900 - Other					\$17,964,692	\$8,376,477					\$26,341,169
Long-Term Liabilities											
Total	\$12,115,924	\$40,623,212	\$0	\$6,971,997	\$33,989,444	¢1/ 221 /00	¢Q 762 100	\$0			
Deferred Inflows	\$12,113,724	\$40,023,212	30	\$0,7/1,99/	\$33,767,444	714,441,009	50,705,100	30			
290.000 - Deferred	\$2,692,652	\$15,927,811	\$334	\$2,295,675	\$2,091,911	\$166,339					\$23,174,722
Inflow	\$2,072,032	\$13,727,011	φυυτ	\$2,273,073	\$2,071,711	\$100,557					\$23,174,722
Total	\$2,692,652	\$15,927,811	\$334	\$2,295,675	\$2,091,911	\$166,339	\$0	\$0			
Fund Balances											
		1			1	1			I I	I	1

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274.000 - Net Assets,					\$224,233,173	\$1,671,190						\$225,904,363	i
Invested In Capital,													i
Net Of Debt													l
276.000 - Net Assets,					\$104,604,773	\$26,994,374						\$131,599,147	i
Unrestricted													i
280.000 - Fund	\$956,993	\$437,606										\$1,394,599	i
Balance -													i
Nonspendable													i
281.000 - Fund	\$792,120	\$91,114,700	\$615,755	\$84,221,410			\$10,950,951	\$28,937,442				\$216,632,378	i
Balance - Restricted													i
282.000 - Fund	\$1,456,158	\$1,964,173										\$3,420,331	i
Balance - Committed													i
283.000 - Fund		\$12,714,110										\$12,714,110	l
Balance - Assigned													i
284.000 - Fund	\$77,682,620	\$-5,900,582			•		l					\$71,782,038	ĺ
Balance - Unassigned	ļI	I	ļ	1 1	I	1	1	I	I	I	1		1
Total	\$80,887,891	\$100,330,007	\$615,755	\$84,221,410	\$328,837,946	\$28,665,564	\$10,950,951	\$28,937,442					
Total	\$191,392,934	\$313,762,060	\$1,232,178	\$186,978,164	\$729,838,602	\$86,107,184	\$39,428,262	\$57,874,884				\$1,606,614,268	

Revenues						Total Fu	nd Group	os					
Revenues		Gov	ernmen	tal		Propri	ietary		Fiduc	iary			
							-				Private		ļ
		Special	Debt	Capital			Internal		Pension	Investment	Purpose	Componen	(
	General	Revenue	Service	Projects	Permanen	Enterprise	Service	Custodial	Trust	Trust	Trust	Units	Total
311.000 - Ad Valorem	\$83,140,012	\$38,502,646				\$-1,283		\$188,338,216					\$309,979,591
Taxes													ļ
312.130 - Tourist		\$4,485,476											\$4,485,476
Development Taxes													
312.300 - County Ninth-		\$193,447											\$193,447
Cent Voted Fuel Tax		#2.501.542											02 501 542
312.410 - (1 To 6 Cents		\$3,591,542											\$3,591,542
Local Option Fuel Tax)	\$1,116,958												\$1,116,958
315.100 - State Communications Services	\$1,110,936												\$1,110,936
Tax													
316.000 - Local Business	\$173,079												\$173,079
Tax (Formerly Local	, ,,,,,,												
Occupational License Tax -													
321.000)													
319.900 - Other General								\$32,427,796					\$32,427,796
Taxes													
322.000 - Building Permits	\$400,251					\$5,304,929							\$5,705,180
(Building Permit Fees)													
322.900 - Permits -Other		\$549,793				\$24,300							\$574,093
323.100 - Franchise Fee -	\$7,875,290												\$7,875,290
Electricity													
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323.300 - Franchise Fee -	\$2,067,789]		\$2,067,789	
Water 323.400 - Franchise Fee -	\$130,319						\$130,319	
Gas 323.700 - Franchise Fee -	\$690,292						\$690,292	
Solid Waste 324.110 - Impact Fees -								
Residential - Public Safety								l
Residential Buildings Flat Fees		\$535,150					\$535,150	l
324.120 - Impact Fees -								l
Commercial - Public Safety								l
Office Buildings		\$14,343					\$14,343	l
Tiered Scale Based on Square Footage								l
Retail Buildings Tiered Scale Based		\$45,983					\$45,983	l
on Square Footage								l
Industrial Buildings Other		\$9,037					\$9,037	l
324.310 - Impact Fees -								l
Residential -								l
Transportation Residential Buildings		\$7,702,402					\$7,702,402	l
Flat Fees		ψ1,102,102					ψ191029302	l
324.320 - Impact Fees - Commercial -								l
Transportation					ļ			l
Office Buildings Tiered Scale Based		\$331,451			ļ		\$331,451	
on Square Footage								l
Retail Buildings Tiered Scale Based		\$555,917					\$555,917	l
on Square Footage								l
Industrial Buildings Other		\$221,616					\$221,616	l
324.610 - Impact Fees -								l
Residential -								l
Culture/Recreation Residential Buildings		\$797,658					\$797,658	l
Flat Fees		Ψ121,000					\$,	l
324.910 - Impact Fees - Residential - Other								l
Residential Buildings		\$715,753					\$715,753	
Flat Fees 324.920 - Impact Fees -								l
Commercial - Other								l
Office Buildings		\$0					\$0	
Tiered Scale Based on Square Footage								
Retail Buildings		\$30,977					\$30,977	l
Tiered Scale Based on Square Footage								

Hospitality Buildings Tiered Scale Based		\$0						\$0
on Number of Bedrooms Religious Buildings Tiered Scale Based		\$0						\$0
on Square Footage Industrial Buildings		\$8,027						\$8,027
Other 325.100 - Special		\$269,234						\$269,234
Assessments - Capital								
Improvement 325.200 - Special		\$235,874		\$15,657,179				\$15,893,053
Assessments - Charges For								
Public Services	\$29,958							\$29,958
329.500 - Other Permits, Fees And Special	\$49,750							φ <u>4</u> 25,200
Assessments								
331.200 - Federal Grant -	\$44,711	\$194,341						\$239,052
Public Safety								
331.390 - Federal Grant -		\$48,750						\$48,750
Other Physical Environment		,						
331.420 - Federal Grant -	\$3,112,786	\$577,101						\$3,689,887
Mass Transit	**, ,	, , , ,						*- / /-
331.500 - Federal Grant -		\$46,446			\$89			\$46,535
Economic Environment								26.555.542
331.510 - Federal Grant		\$6,577,542						\$6,577,542
ARPA Funds 331.620 - Federal Grant -		\$999,334						\$999,334
Public Assistance		φ222,33 7						Φ///300=
331.690 - Federal Grant -		\$2,970,581						\$2,970,581
Other Human Services								
331.700 - Federal Grant -		\$2,616,520						\$2,616,520
Culture/Recreation	#22 C27	,						#22 C25
333.000 - Federal	\$33,637							\$33,637
Payments In Lieu Of Taxes 334.100 - State Grant -	\$2,723,793	,						\$2,723,793
General Government	Ψ2,123,173	,						φ2,,20,,,,
334.200 - State Grant -	\$80,264	\$29,944						\$110,208
Public Safety		,						
334.420 - State Grant -	\$434,100	\$367,826						\$801,926
Mass Transit		\$ \$2.040.201	\$7.167.226					©10 116 527
334.490 - State Grant - Other Transportation		\$2,949,301	\$7,167,226					\$10,116,527
334.690 - State Grant -		\$613,879						\$613,879
Other Human Services		, , , , , ,						**,**
334.700 - State Grant -	\$78,679	\$29,600						\$108,279
Culture/Recreation		,						

225 121 County Bayanus	\$5,722,957		1 1	1 1	ı	Ī	ĺ	Ì	l	1 1	\$5,722,957
335.121 - County Revenue	\$5,122,951										\$3,122,731
Sharing Program - Proceeds											
	662 244										662 244
335.130 - State Revenue	\$62,244										\$62,244
Sharing - Insurance											
License Tax (AKA											
Insurance Agents County											
Licenses)											
335.140 - State Revenue	\$108,053										\$108,053
Sharing - Mobile Home											
Licenses											
335.150 - State Revenue	\$65,196										\$65,196
Sharing - Alcoholic											
Beverage Licenses											
335.160 - State Revenue	\$446,500										\$446,500
Sharing - Distribution Of											
Sales And Use Taxes To											
Counties (Formerly: Pari-											
Mutual Tax Distribution)											
335.180 - State Revenue	\$13,302,705										\$13,302,705
Sharing - Local	\$15,5°0 2 ,7°05										\$1 0 ,002,700
Government Half-Cent											
Sales Tax Program											
335.190 - State Revenue		\$24.620	\$475,375								\$500,004
		\$24,029	\$475,575								\$300,004
Sharing - Other General											
Government		662 210									6(2 210
335.210 - State Revenue		\$63,210									\$63,210
Sharing - Firefighter											
Supplemental											
Compensation											
335.220 - State Revenue		\$942,203									\$942,203
Sharing - Enhanced 911											
Fee (Previously: Wireless											
911 Board Distributions)											
335.430 - State Revenue		\$1,896,883									\$1,896,883
Sharing - Constitutional											
Fuel Tax (2Cent Fuel Tax)											
335.440 - State Revenue		\$832,417									\$832,417
Sharing - County Fuel Tax											
(1Cent Fuel Tax)											
335.450 - State Revenue		\$128,804									\$128,804
Sharing - Fuel Tax											
Refunds And Credits											
335.610 - State Revenue	\$650										\$650
Sharing - Health Or	•										****
Hospitals											
335.700 - State Revenue		\$54,697									\$54,697
Sharing -		Ψυπ,097									Ψ54,077
Culture/Recreation											
	·		•	•						-	-

337.300 - Local			\$943,669				\$943,669
Government Unit Grant -				i			
Physical Environment			0.01.000	!			061.000
37.700 - Local			\$61,000	i			\$61,000
Government Unit Grant -				i			
Culture/Recreation				i			
41.100 - Service Charge -	\$1,134,526	\$998,672		i			\$2,133,198
Recording Fees				i			
41.200 - Internal Service				!	\$39,603,323		\$39,603,323
Fund Fees And Charges				i			
41.300 - Administrative		\$1,670		i			\$1,670
Service Fees				i			
41.520 - Fees Remitted	\$1,492,282			i			\$1,492,282
To County From Sheriff				i			
41.550 - Fees Remitted	\$9,573			i			\$9,573
To County From				i			
Supervisor Of Elections				i			
341.900 - Other General	\$3,425,795			i			\$3,425,795
Government Charges And	Ψυ,πΔυ,17υ			i			Ψο, πμο, 170
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Fees		0642 220		i			\$643,328
342.200 - Service Charge -		\$643,328		i			\$043,320
Fire Protection	#115.524	#202 22 7		i			0410.561
342.300 - Service Charge -	\$115,534	\$303,227		i			\$418,761
Housing For Prisoners							
342.500 - Service Charge -				\$14,460			\$14,460
Protective Inspection Fees				i			
342.600 - Service Charge -		\$7,473,481		i			\$7,473,481
Ambulance Fees				i			
343.400 - Service Charge -				\$4,214,487			\$4,214,487
Garbage/Solid Waste							
343.600 - Service Charge -				\$39,258,134			\$39,258,134
Water/Sewer Combination							
Utility							
343.700 - Service Charge -		\$182,816					\$182,816
Conservation And		ŕ					
Resource Management							
344.900 - Service Charge -		\$55,265					\$55,265
Other Transportation		ψ55,205					\$55,205
Charges							
346.900 - Service Charge -		\$486,747					\$486,747
Other Human Services		\$ 1 00,747					\$400,747
Charges	¢1 107 257			\$4.262.516			95 470 772
347.200 - Service Charge -	\$1,107,257			\$4,363,516			\$5,470,773
Parks And Recreation	Ø 45 4 50 5						0.45.4.53.5
347.500 - Service Charge -	\$474,535						\$474,535
Special Recreation							
Facilities							
348.120 - County Court	\$8,378						\$8,378
Criminal - Service Charges			1 1				

48.130 - County Court	\$65,165				\$65,165
Criminal - Court Costs	D C 771				06.771
48.140 - County Court	\$6,771				\$6,771
Criminal - Non-Local					
Fines And Forfeitures					
348.210 - Circuit Court	\$38,135				\$38,135
Criminal - Filing Fees					
348.220 - Circuit Court	\$1,424				\$1,424
Criminal - Service Charges					
348.230 - Circuit Court	\$113,313				\$113,313
Criminal - Court Costs					
348.310 - County Court	\$508,197				\$508,197
Civil - Filing Fees					
348.320 - County Court	\$10,250				\$10,250
Civil - Service Charges					
348.410 - Circuit Court	\$349,190				\$349,190
Civil - Filing Fees					
348.420 - Circuit Court	\$234,398				\$234,398
Civil - Service Charges					
348.520 - Traffic Court -	\$94,600				\$94,600
Service Charges					
348.530 - Traffic Court -	\$283,814				\$283,814
Court Costs					
348.620 - Juvenile Court -	\$4,722				\$4,722
Service Charges					
348.630 - Juvenile Court -	\$13,375				\$13,375
Court Costs					
348.710 - Probate Court -	\$255,370				\$255,370
Filing Fees	·				
348.720 - Probate Court -	\$14,086				\$14,086
Service Charges	·				
348.921 - Court		\$93,675			\$93,675
nnovations/Local		ŕ			ŕ
Requirements					
348.923 - Law Library	\$31,225				\$31,225
348.930 - State Court	\$34,050	\$102,150			\$136,200
Facility Surcharge (\$30)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , ,			, , , , ,
348.931 - Traffic		\$54,098			\$54,098
Surcharge					
48.990 - Other Court		\$89,318			\$89,318
Collections Transferred To					
BOCC					
49.000 - Other Charges	\$18,040	\$90,810	\$22,265		\$131,115
For Services	,	T,	<i>\$22,200</i>		410 1,110
51.100 - Judgments And	\$307,849				\$307,849
Fines - As Decided By					
County Court Criminal					
551.200 - Judgments And	\$199,120				\$199,120
Fines - As Decided By	\$1,7,120				\$127,120
ines - As Decided by					

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Circuit Court Criminal											
351.500 - Judgments And	\$366,660										\$366,66
Fines - As Decided By											
Traffic Court											
351.700 -	\$73,632										\$73,633
Intergovernmental Radio											
Communication Program											
351.800 - 10% Of Fines To	\$123,086										\$123,08
Public Records											
Modernization Fund											
351.900 - Judgments And							\$74,724,558				\$74,724,55
Fines - Other Court											
Ordered											
352.000 - Fines - Library	\$18,924										\$18,92
354.000 - Fines - Local	\$293,288	\$584,485			\$27,01	5					\$904,78
Ordinance Violation											
358.200 - Sale Of		\$50,120									\$50,12
Contraband Property		****,*									
Seized By Law											
Enforcement Include											
Proceeds From Assets											
Seized By Law											
Enforcement Agencies											
361.100 - Interest	\$-2,034,303	¢ 2 577 000	\$-12,499 \$-1,9	10 124	\$-2,147,97	\$-696,076		\$-4,392,095			\$-13,771,05
362.000 - Rents And	\$333,643	\$24,030	\$-12,499 \$-1,9	10,124	\$49,14			\$-4,392,093			\$406,82
	\$555,045	\$24,030			\$45,14	7					\$400,82.
Royalties	64 202 404	¢104 201	62	01 425	¢274.25	\$767.529					\$5,830,009
364.000 - Disposition Of	\$4,302,404	\$184,381	\$3	01,435	\$274,25	\$767,538					\$5,830,00
Fixed Assets	#220 COO	#2.062.022					#2.1 <i>65</i> .075				0.540.00
366.000 - Contributions	\$320,690	\$3,062,022					\$3,165,975				\$6,548,68
And Donations From											
Private Sources											
367.000 - Licenses	\$179,030										\$179,030
368.000 - Pension Fund								\$1,111,473			\$1,111,47
Contributions											
369.900 - Other	\$4,051,436	\$1,111,834			\$73,32	\$2,017,429	\$2,016,529				\$9,270,55
Miscellaneous Revenues											
381.000 - Inter-Fund	\$2,061,849	\$20,351,189			\$86,99	\$51,873					\$22,551,90
Group Transfers In											
383.200 - Lease Proceeds	\$28,529	\$634,997									\$663,52
389.700 - Proprietary -						\$331,201					\$331,20
Capital Contributions											
From Other Public Source	1 1		I I	I	I	1		I	l l		I I
389.800 - Proprietary -					\$10,785,63	3					\$10,785,633
Capital Contributions											
From Private Source											
Total	\$142,310,065	\$114.760 661	\$462,876 \$6,56	3.206	\$78 006 388	\$42,075,377	\$300,673,074	\$_3.280 622			\$681,571,02
	#21 2 ,010,000	411 197 009001	φ.σ.σ.σ.σ.σ.φυμος	-,=00	ψ10,000,000	\$ 12,010,011	\$200,070,07 T	\$ 0,200,022			ψ001,071,02.

Expenditures		Go	vernmen	ıta1		Total Fun Propri		Ī	Fiduc	iarv			
		00	VOITITION			Тторт	otal y		11444	iai y	Private		
		Special	Debt	Capital			Internal		Pension	Investmen		Component	
	General				Permanen	Enterprise	Service	Custodial		Trust	Trust	Units	Total
511.00 - Legislative				3									
10 - Personnel Services	\$812,105												\$812,105
30 - Operating Expenditures/Expenses	\$310,044												\$310,044
512.00 - Executive 10 - Personnel	\$539,288												\$539,288
Services 30 - Operating	\$14,681												\$14,681
Expenditures/Expenses 113.00 - Financial And Administrative													
10 - Personnel Services	\$10,433,280						\$1,546,831						\$11,980,111
30 - Operating Expenditures/Expenses	\$3,335,407	\$532,033					\$5,360,053						\$9,227,493
60 - Capital Outlay	\$166,646	\$394,686											\$561,332
514.00 - Legal Counsel 10 - Personnel	\$831,147												\$831,14 7
Services 30 - Operating	\$44,505												\$44,505
Expenditures/Expenses 515.00 - Comprehensive													
Planning													
10 - Personnel Services	\$1,289,539	\$471,339											\$1,760,878
30 - Operating Expenditures/Expenses	\$434,212	\$199,845											\$634,057
80 - Grants And Aids	\$118,299												\$118,299
60 - Capital Outlay 17.00 - Debt Service		\$1,500											\$1,500
Payments 70 - Debt Service	\$226,053	\$33,598	\$475,375										\$735,02 6
19.00 - Other General	•	•											
Governmental Services 10 - Personnel	\$3,586,602	\$709,039					\$2,409,685						\$6,705,326
Services 30 - Operating Expenditures/Expenses	\$3,659,970	\$2,311,803					\$26,905,099	\$222,455,238	\$3,058,315				\$258,390,425
60 - Capital Outlay 80 - Grants And Aids	\$162,567 \$213,526	\$615,729		\$37,777,677	,								\$38,555,973 \$213,526
521.00 - Law Enforcement 10 - Personnel	\$30,120,183	\$391,499					\$580,636						\$31,092,318
Services 30 - Operating	\$700,534	\$2,765,757					\$91,602						\$3,557,893
Expenditures/Expenses 60 - Capital Outlay 522.00 - Fire Control	\$2,164,508	\$1,356,610											\$3,521,118

10 - Personnel Services		\$35,097,404			\$	35,097,404
30 - Operating Expenditures/Expenses		\$6,474,733				\$6,474,733
60 - Capital Outlay		\$2,605,919				\$2,605,919
80 - Grants And Aids		\$13,821				\$13,821
523.00 - Detention And/Or						
Correction 10 - Personnel	\$21,310,500	\$1,445,251			s	S22,755,751
Services 30 - Operating	\$3,809,016	\$373,696				\$4,182,712
Expenditures/Expenses 60 - Capital Outlay	\$40,529	\$957,058				\$997,587
80 - Grants And Aids	\$518,682					\$518,682
524.00 - Protective Inspections						
10 - Personnel Services	\$476,600		\$3,162,194			\$3,638,794
30 - Operating Expenditures/Expenses	\$93,313	\$3,186	\$2,203,906			\$2,300,405
60 - Capital Outlay	\$28,650					\$28,650
525.00 - Emergency And Disaster Relief Services						
10 - Personnel Services	\$592,007	\$222,187				\$814,194
30 - Operating Expenditures/Expenses	\$121,768	\$300,224				\$421,992
60 - Capital Outlay 527.00 - Medical Examiners	\$1,566	\$73,085				\$74,651
30 - Operating Expenditures/Expenses	\$485,812					\$485,812
529.00 - Other Public						1
Safety 30 - Operating	\$6,033					\$6,033
Expenditures/Expenses	ψ0,033					\$6,622
534.00 - Garbage/Solid Waste Control Services						
30 - Operating		\$1,914	\$17,616,180		\$	617,618,094
Expenditures/Expenses 10 - Personnel			\$1,011,432			\$1,011,432
Services 536.00 - Water/Sewer			\$1,011,102			1
Combination Services						
30 - Operating		\$14,215	\$35,067,533		\$	35,081,748
Expenditures/Expenses 10 - Personnel			\$11,537,982			811,537,982
Services 70 - Debt Service			\$95,569			\$95,569
537.00 - Conservation And			Ψ,5,50,7			φ <i>νο</i> ,ου <i>γ</i>
Resource Management						
10 - Personnel	\$297,231					\$297,231
Services 30 - Operating		\$33,498				\$91,955
Expenditures/Expenses	, ,	,				

520.00 F1 1	ı	į l	Ī	1		ı	Ī] I	1 1	ī
538.00 - Flood										
Control/Stormwater										
Management										
10 - Personnel		\$477,193								\$477,193
Services										
30 - Operating		\$215,737								\$215,737
Expenditures/Expenses		0164 222								0164 222
60 - Capital Outlay		\$164,223								\$164,223
539.00 - Other Physical										
Environment		#22.502								022 F04
60 - Capital Outlay		\$33,582								\$33,582
541.00 - Road And Street										
Facilities										
30 - Operating	\$18,500	\$10,339,391								\$10,357,891
Expenditures/Expenses	£447.007	67 120 20C								07.50(.512
60 - Capital Outlay 80 - Grants And Aids	\$447,227 \$5,238,714	\$7,139,286 \$23,652								\$7,586,513 \$5,262,366
10 - Personnel	\$3,236,714	\$9,370,401								\$9,370,401
Services		\$9,570,401								\$9,570,401
552.00 - Industry										1
Development										
80 - Grants And Aids	\$248,390									\$248,390
553.00 - Veteran's Services	\$240,390									\$240,370
10 - Personnel	\$153,550									\$153,550
Services	\$133,330									\$133,330
30 - Operating	\$8,934									\$8,934
Expenditures/Expenses	40,50									40,00
80 - Grants And Aids	\$94,000									\$94,000
554.00 - Housing And										
Urban Development										
30 - Operating		\$126,391								\$126,391
Expenditures/Expenses										, ,
559.00 - Other Economic										
Environment										
80 - Grants And Aids		\$388,552								\$388,552
562.00 - Health Services										
10 - Personnel	\$563,547									\$563,547
Services										
30 - Operating	\$64,585									\$64,585
Expenditures/Expenses	# 40 4 000									0.40.4.000
80 - Grants And Aids	\$484,000									\$484,000
563.00 - Mental Health										
Services										
80 - Grants And Aids	\$354,382									\$354,382
564.00 - Public Assistance										
Services										
10 - Personnel	\$64,722	\$298,325								\$363,047
Services 30 - Operating	¢1 442 700	e2 764 602								05 200 401
Expenditures/Expenses	\$1,443,799	\$3,764,692								\$5,208,491
80 - Grants And Aids	\$156,085	\$63,240								\$219,325
569.00 - Other Human	Ψ130,003	Ψ03,240								ψ <u>π</u> τν,σπο
Services										
SCI VICCS										
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30 - Operating Expenditures/Expenses	\$2,479	\$77,496			\$3,165,975	\$3,245,950
80 - Grants And Aids 10 - Personnel	\$3,053,496	\$1,119,972 \$100,031				\$4,173,468 \$100,031
Services 71.00 - Libraries						
10 - Personnel Services	\$2,600,132					\$2,600,132
30 - Operating Expenditures/Expenses	\$996,328					\$996,328
60 - Capital Outlay 72.00 - Parks And		\$120,084	\$173,220			\$293,304
ecreation						
10 - Personnel Services	\$5,246,041	\$242,645		\$711,022		\$6,199,708
30 - Operating Expenditures/Expenses	\$2,145,596	\$1,080,838		\$2,544,795		\$5,771,229
60 - Capital Outlay 80 - Grants And Aids	\$300,837 \$115,185	\$9,751,272 \$946,747	\$1,788,280			\$11,840,389 \$1,061,932
70 - Debt Service	\$113,163	\$270,747		\$4,197		\$4,197
75.00 - Special Recreation acilities						
30 - Operating Expenditures/Expenses		\$207,848				\$207,848
60 - Capital Outlay		\$2,015,480				\$2,015,480
81.00 - Interfund Group						
ransfers Out 90 - Other Uses	\$13,668,938	\$2,732,058	\$6,150,912			\$22,551,908
01.00 - Court	ψ13,000,738	φ2,132,036	φ0,130,712			522,331,900
30 - Operating		\$31,225				\$31,225
Expenditures/Expenses 80 - Grants And Aids		\$166,952				\$166,952
02.00 - State Attorney dministration						
80 - Grants And Aids 03.00 - Public Defender	\$11,112	\$291,526				\$302,638
dministration 80 - Grants And Aids	\$2,580	\$93,166				\$95,746
04.00 - Clerk Of Court	Ψ2,500	\$75,100				\$75,740
dministration 10 - Personnel	\$674,422					\$674,422
Services 30 - Operating Expenditures/Expenses	\$136,358					\$136,358
60 - Capital Outlay	\$16,995					\$16,995
25.00 - Judicial Support 30 - Operating Expenditures/Expenses	\$212,583					\$212,583
07.00 - Appeals	\$50,266					\$50,266
Services 30 - Operating Expenditures/Expenses	\$241					\$241
08.00 - Jury Management						'

10 - Personnel 5122.515 5877.87 573.78
30 - Operating Expendences Expendences \$73,787 \$14,00 - Clerk Of Court - Circuit Criminal \$10 - Personnel \$442,058 \$31,006
Expenditures Expenses
614-00 - Clerk Of Court Circuit Criminal 10 - Personnel Sevices S11,206 S12,068 S11,206 S13,1206 S13,12
Circuit Criminal 10 - Personnel S442,08
10 - Personnel \$442,088 \$31,206 \$31,20
Services Si
Sarvices 30 - Operating 531,206
Expenditures Expenses
Services - Circuit Criminal 10 - Personnal S86,437 S26 S27,223 S27,23
Services - Circuit Criminal 10 - Personnel \$86,437 \$26 \$256
Services - Circuit Criminal 10 - Personnel \$86,437 \$26 \$256
10 - Personnel \$86,437 \$26 \$
Services Solo - Operating S26 S27
Expenditures/Expenses C92,00 - Other Circuit Court-Criminal Costs S97,223 S9
Court-Criminal Costs
Court-Criminal Costs 10 - Personnel 897,223 897,
Services
Services Services S23,060 S24,00 - Clerk Of Court Civil Services S30 - Operating S32,169 S32,169 S33,169 S43,169
Services 30 - Operating \$23,060 \$23,06
Expenditures/Expenses G34.00 - Clerk Of Court
Expenditures/Expenses G34.00 - Clerk Of Court
Administration - Circuit Civil 10 - Personnel Services 30 - Operating Expenditures/Expenses 654.00 - Clerk Of Court Administration - Circuit Family 10 - Personnel Services 30 - Operating Services 80 - Grants And Aids Services 80 - Grants And Aids Services 80 - Grants And Aids Services 30 - Operating Services 80 - Grants And Aids Services 80 - Grants And Aids Services 30 - Operating Se
Administration - Circuit Civil 10 - Personnel Services 30 - Operating Expenditures/Expenses 654.00 - Clerk Of Court Administration - Circuit Family 10 - Personnel Services 30 - Operating Services 80 - Grants And Aids Services 80 - Grants And Aids Services 30 - Operating Services 80 - Grants And Aids Services 30 - Operating Services
Civil 10 - Personnel S169,618 Services 30 - Operating S32,169 S32,169 Expenditures/Expenses S32,169 S319,565 S319,565 S319,565 S25,365 S25
10 - Personnel Services S169,618 S169,618 S22,169 S32,169 S42,000 S64,000 S64,00
Services 30 - Operating S32,169 Expenditures/Expenses S32,169 S319,565 S67,00 - Operating S67,00 - Operating S67,00 - Ourt-Based S77,831
30 - Operating
Expenditures/Expenses
654.00 - Clerk Of Court Administration- Circuit Family 10 - Personnel Services 30 - Operating Expenditures/Expenses 667.00 - Court-Based Victim Services 80 - Grants And Aids S77,831 674.00 - Clerk Of Court Administration - Circuit Juvenile 10 - Personnel Services 30 - Operating Expenditures/Expenses 525,143 Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter
Administration - Circuit Family 10 - Personnel Sarvices 30 - Operating Expenditures/Expenses 667.00 - Court - Based Victim Services 80 - Grants And Aids \$77,831 674.00 - Clerk Of Court Administration - Circuit Juvenile 10 - Personnel Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter \$257,143 \$257,143 \$20,157
Family 10 - Personnel Services 30 - Operating Expenditures/Expenses 667.00 - Court-Based Victim Services 80 - Grants And Aids 674.00 - Clerk Of Court Administration - Circuit Juvenile 10 - Personnel Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter \$257,143 Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter
10 - Personnel \$319,565 \$319,565 \$319,565 \$25,365
Services 30 - Operating \$25,365
\$25,365 \$25,
Expenditures/Expenses 667.00 - Court-Based Victim Services 80 - Grants And Aids 877,831 674.00 - Clerk Of Court Administration - Circuit Juvenile 10 - Personnel Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter
667.00 - Court-Based Victim Services 80 - Grants And Aids 877,831 674.00 - Clerk Of Court Administration - Circuit Juvenile 10 - Personnel Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter 8257,143 \$20,157
Victim Services 80 - Grants And Aids 674.00 - Clerk Of Court Administration - Circuit Juvenile 10 - Personnel Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter Services 675.00 - Court Reporter
80 - Grants And Aids 674.00 - Clerk Of Court Administration - Circuit Juvenile 10 - Personnel Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter \$257,143 \$20,157
674.00 - Clerk Of Court Administration - Circuit Juvenile 10 - Personnel Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter \$257,143 \$20,157
Administration - Circuit Juvenile 10 - Personnel Services Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter \$257,143 \$20,157
Juvenile 10 - Personnel Services Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter \$257,143 \$20,157
10 - Personnel S257,143 Services 30 - Operating Expenditures/Expenses 675.00 - Court Reporter S257,143 S257,143 S257,143 S20,157
Services 30 - Operating \$20,157
30 - Operating Expenditures/Expenses 675.00 - Court Reporter \$20,157
Expenditures/Expenses 675.00 - Court Reporter
675.00 - Court Reporter
Services Circuit Invenile
30 - Operating \$8
Expenditures/Expenses
685.00 - Guardian Ad Litem
- Circuit Juvenile
30 - Operating \$35,782 \$19,988 \$55,770
Expenditures/Expenses

694.00 - Clerk Of Court	i	ĺ		ı .	I	İ	I	1	i	i 1	1
Adminstration - Probate											
Adminstration - Probate 10 - Personnel	\$178,282										\$178,282
Services	\$170,202										\$170,202
30 - Operating	\$17,057										\$17,057
Expenditures/Expenses	Ψ17,037										\$17,007
711.00 - Courthouse											"
Security											
10 - Personnel	\$2,660,542										\$2,660,542
Services											4-,,.
30 - Operating	\$37,257	\$188									\$37,445
Expenditures/Expenses											
714.00 - Public Law Library											
10 - Personnel	\$57,253										\$57,253
Services											00 - 0d
30 - Operating	\$9,730										\$9,730
Expenditures/Expenses 719.00 - Other Operating											1
Court Costs											
Court Costs 30 - Operating							eco 205 412				0.00 205 412
Expenditures/Expenses							\$69,295,412				\$69,295,412
724.00 - Clerk Of Court											1
Administration - County											
Criminal											
Criminai 10 - Personnel	\$130,774										\$130,774
Services	\$130,774										\$130,774
30 - Operating	\$17,371										\$17,371
Expenditures/Expenses	Ψ17,571										<i>\$11,511</i>
725.00 - Court Reporter											
Services - County Criminal											
10 - Personnel	\$7,674										\$7,674
Services											
30 - Operating	\$2										\$2
Expenditures/Expenses											
744.00 - Clerk Of Court											
Administration - County											
Civil											
10 - Personnel	\$199,613										\$199,613
Services	#27.021										027.021
30 - Operating Expenditures/Expenses	\$37,021										\$37,021
764.00 - Clerk Of Court											1
Administration - Traffic				[
Administration - Traffic	\$528,588										\$528,588
Services	\$320,368		·	•		'	- '	•	•	•	\$528,588
30 - Operating	\$24,756										\$24,756
Expenditures/Expenses	,,,,,,										\$2.9700
Total	131 207 154 @	100 001 010 04	5,375 \$45,890,089		¢72 054 Q10	¢26 Q02 004	\$294,916,625	£2 05Q 21 <i>5</i>			\$695,288,084
AFFILIATE INFORMATION		100,001,010 54	3,373 (73,070,007		φ13,734,01U	g50,075,700	φ <u>μ</u> / 1 ,/10,043	φυ,υυο,υ15			\$073,200,004

AFFILIATE INFORMATION

Indian River County Emergency Services District : Blended in Primary Report

Total Revenue: \$46,715,150
Total Expenditures: \$45,117,034
Total Long Term Debt: \$0

Compensation	Employee - Biweekly	
	Pay Period	Contractor
Number of individuals	299	0
Compensation Earned Or Awarded	\$23,711,240	\$0

Construction Projects	Expenditure	Approved Budget
Fire Station #11 Remodel	\$0	\$260,470

Solid Waste Disposal District : Blended in Primary Report

Total Revenue: \$19,608,830 Total Expenditures: \$18,627,612 Total Long Term Debt: \$0

Compensation	Employee - Biweekly	
	Pay Period	Contractor
Number of individuals	12	0
Compensation Earned Or Awarded	\$739,211	\$0

Construction Projects	Expenditure	Approved Budget
High Pressure Skid System	\$478,607	\$1,081,570
Mixer Installation for Above Ground Storage Tank	\$0	\$210,966