

### Unit Information

Unit Type: County

Year: 2019

Unit Name: Indian River

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Jeffrey R. Smith

Title: Clerk of Circuit Court and Comptroller

Phone: (772) 226-1500

Address:

1801 27th Street  
Vero Beach, FL 32960-3388

### Contact Information

Name: Mrs. Elissa Nagy

Title: Finance Director

Phone: (772) 226-1570

Email: enagy@clerk.indian-river.org

Address:

1801 27th Street  
Vero Beach, FL 32960-3388

### AFR Details

#### Original AFR

AFR Status: Verified By DFS

AFR Received Date: 4/7/2020

Audit Received Date: 3/17/2020

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$16,174,160

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/13/2020

Auditor Name: Rehmann

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

### Certification

#### Chief Financial Officer

Name: Jeffrey R. Smith

Title: Clerk of Circuit Court & Comptroller

#### Chairman/Elected Official

Name: Susan Adams

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?

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Revenues Report for FYE 2019

| Account Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total       |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-------------|
| 311000 - Ad Valorem Taxes   | 67,990,684 | 32,492,852      | 4,744,345    |                  |           | 19,514     |                  |         |       |                 | 105,247,395 |
| 312100 - Local Option Taxes                                       |            | 2,789,851       | 304,090      |                  |           |            |                  |         |       |                 | 3,093,941   |
| 312300 - County Ninth-Cent Voted Fuel Tax                         |            | 190,496         |              |                  |           |            |                  |         |       |                 | 190,496     |
| 312410 - First Local Option Fuel Tax                              |            | 3,633,313       |              |                  |           |            |                  |         |       |                 | 3,633,313   |
| 312600 - Discretionary Sales Surtaxes                             |            |                 |              | 19,263,128       |           |            |                  |         |       |                 | 19,263,128  |
| 315000 - Communications Service Tax (Chapter 202)                 | 1,105,614  |                 |              |                  |           |            |                  |         |       |                 | 1,105,614   |
| 316000 - Local Business Tax (Chapter 205)                         | 172,390    |                 |              |                  |           |            |                  |         |       |                 | 172,390     |
| 322000 - Building Permits   | 357,374    |                 |              |                  |           | 3,441,319  |                  |         |       |                 | 3,798,693   |
| 323100 - Franchise Fee - Electricity                              | 6,698,493  |                 |              |                  |           |            |                  |         |       |                 | 6,698,493   |
| 323300 - Franchise Fee - Water                                    | 1,773,323  |                 |              |                  |           |            |                  |         |       |                 | 1,773,323   |
| 323400 - Franchise Fee - Gas                                      | 54,927     |                 |              |                  |           |            |                  |         |       |                 | 54,927      |
| 323700 - Franchise Fee - Solid Waste                              | 597,330    |                 |              |                  |           |            |                  |         |       |                 | 597,330     |
| 324110 - Impact Fees - Residential - Public Safety                |            | 761,143         |              |                  |           |            |                  |         |       |                 | 761,143     |
| 324120 - Impact Fees - Commercial - Public Safety                 |            | 129,082         |              |                  |           |            |                  |         |       |                 | 129,082     |
| 324210 - Impact Fees - Residential - Physical Environment         |            |                 |              |                  |           |            |                  |         |       |                 | 0           |
| 324310 - Impact Fees - Residential - Transportation               |            | 4,186,784       |              |                  |           |            |                  |         |       |                 | 4,186,784   |
| 324320 - Impact Fees - Commercial - Transportation                |            | 492,212         |              |                  |           |            |                  |         |       |                 | 492,212     |
| 324610 - Impact Fees - Residential - Culture/Recreation           |            | 1,332,258       |              |                  |           |            |                  |         |       |                 | 1,332,258   |
| 324710 - Impact Fees - Residential - Other                        |            | 640,210         |              |                  |           |            |                  |         |       |                 | 640,210     |
| 324720 - Impact Fees - Commercial - Other                         |            | 55,284          |              |                  |           |            |                  |         |       |                 | 55,284      |
| 325100 - Special Assessments - Capital Improvement                |            | 253,350         |              |                  |           |            |                  |         |       |                 | 253,350     |
| 325200 - Special Assessments - Charges for Public Services        |            | 277,813         |              |                  |           | 13,087,559 |                  |         |       |                 | 13,365,372  |
| 329000 - Other Permits, Fees & Special Assessments                | 41,388     | 441,737         |              |                  |           | 52,665     |                  |         |       |                 | 535,790     |
| 331100 - Federal Grant - General Government                       |            | 112,412         |              |                  |           |            |                  |         |       |                 | 112,412     |
| 331200 - Federal Grant - Public Safety                            | 97,834     | 123,817         |              |                  |           |            |                  |         |       |                 | 221,651     |
| 331310 - Federal Grant - Water Supply System                      |            |                 |              |                  |           |            |                  |         |       |                 | 0           |
| 331390 - Federal Grant - Other Physical Environment               |            |                 |              |                  |           |            |                  |         |       |                 | 0           |
| 331420 - Federal Grant - Mass Transit                             | 1,664,272  | 573,630         |              |                  |           |            |                  |         |       |                 | 2,237,902   |
| 331490 - Federal Grant - Other Transportation                     |            | 122,627         |              | 175,036          |           |            |                  |         |       |                 | 297,663     |
| 331500 - Federal Grant - Economic Environment                     | 56,087     | 281,380         |              | 48,520           |           | 8,336      |                  |         |       |                 | 394,323     |
| 331620 - Federal Grant - Public Assistance                        |            | 911,740         |              |                  |           |            |                  |         |       |                 | 911,740     |
| 331690 - Federal Grant - Other Human Services                     |            | 2,294,097       |              |                  |           |            |                  |         |       |                 | 2,294,097   |
| 331700 - Federal Grant - Culture/Recreation                       |            | 53,200          |              |                  |           |            |                  |         |       |                 | 53,200      |
| 333000 - Federal Payments In Lieu Of Taxes                        | 41,580     |                 |              |                  |           |            |                  |         |       |                 | 41,580      |
| 334100 - State Grant - General Government                         | 439,026    |                 |              |                  |           |            |                  |         |       |                 | 439,026     |
| 334200 - State Grant - Public Safety                              | 115,910    | 19,877          |              |                  |           |            |                  |         |       |                 | 135,787     |
| 334350 - State Grant - Sewer/Wastewater                           |            |                 |              |                  |           |            |                  |         |       |                 | 0           |
| 334360 - State Grant - Stormwater Management                      |            |                 |              |                  |           |            |                  |         |       |                 | 0           |
| 334390 - State Grant - Other Physical Environment                 |            | 142,869         |              | 1,412,678        |           | 450,000    |                  |         |       |                 | 2,005,547   |
| 334420 - State Grant - Mass Transit                               | 935,534    | 437,214         |              |                  |           |            |                  |         |       |                 | 1,372,748   |
| 334490 - State Grant - Other Transportation                       |            | 2,173,532       |              |                  |           |            |                  |         |       |                 | 2,173,532   |
| 334690 - State Grant - Other Human Services                       |            | 350,000         |              |                  |           |            |                  |         |       |                 | 350,000     |
| 334700 - State Grant - Culture/Recreation                         | 86,869     |                 |              |                  |           |            |                  |         |       |                 | 86,869      |
| 335120 - State Revenue Sharing - Proceeds                         | 4,011,402  |                 |              |                  |           |            |                  |         |       |                 | 4,011,402   |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses | 39,043     |                 |              |                  |           |            |                  |         |       |                 | 39,043      |

| Account Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 335140 - State Revenue Sharing - Mobile Home Licenses   | 107,103    |                 |              |                  |           |            |                  |         |       |                 | 107,103    |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses  | 68,173     |                 |              |                  |           |            |                  |         |       |                 | 68,173     |
| 335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.) | 446,500    |                 |              |                  |           |            |                  |         |       |                 | 446,500    |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax                                   | 10,267,214 | 31,250          |              |                  |           |            |                  |         |       |                 | 10,298,464 |
| 335190 - State Revenue Sharing - Other General Government   |            |                 | 500,004      |                  |           |            |                  |         |       |                 | 500,004    |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation                                  |            | 60,303          |              |                  |           |            |                  |         |       |                 | 60,303     |
| 335220 - State Revenue Sharing - Enhanced 911 Fee   |            | 751,870         |              |                  |           |            |                  |         |       |                 | 751,870    |
| 335490 - State Revenue Sharing - Other Transportation   |            | 2,894,457       |              |                  |           |            |                  |         |       |                 | 2,894,457  |
| 335610 - State Revenue Sharing - Health or Hospitals  | 675        |                 |              |                  |           |            |                  |         |       |                 | 675        |
| 335700 - State Revenue Sharing - Culture/Recreation   |            | 79,662          |              |                  |           |            |                  |         |       |                 | 79,662     |
| 337100 - Local Government Unit Grant - General Government   |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 337300 - Local Government Unit Grant - Physical Environment   |            |                 |              | 7,737            |           | 722,688    |                  |         |       |                 | 730,425    |
| 337700 - Local Government Unit Grant - Culture/Recreation   |            | 21,787          |              |                  |           |            |                  |         |       |                 | 21,787     |
| 341100 - Service Charge - Recording Fees  | 856,186    | 752,021         |              |                  |           |            |                  |         |       |                 | 1,608,207  |
| 341200 - Internal Service Fund Fees and Charges   |            |                 |              |                  |           |            | 28,326,800       |         |       |                 | 28,326,800 |
| 341300 - Administrative Service Fees  |            | 3,490           |              |                  |           |            |                  |         |       |                 | 3,490      |
| 341520 - Fees remitted to County from Sheriff   | 1,263,213  |                 |              |                  |           |            |                  |         |       |                 | 1,263,213  |
| 341550 - Fees remitted to County from Supervisor of Elections   | 3,914      |                 |              |                  |           |            |                  |         |       |                 | 3,914      |
| 341800 - County Officer Commission and Fees   |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 341900 - Other General Government Charges and Fees  | 3,245,225  |                 |              |                  |           |            |                  |         |       |                 | 3,245,225  |
| 342100 - Service Charge - Law Enforcement Services  |            | 8,280           |              |                  |           |            |                  |         |       |                 | 8,280      |
| 342200 - Service Charge - Fire Protection   |            | 402,984         |              |                  |           |            |                  |         |       |                 | 402,984    |
| 342300 - Service Charge - Housing for Prisoners   | 132,718    | 178,596         |              |                  |           |            |                  |         |       |                 | 311,314    |
| 342500 - Service Charge - Protective Inspection Fees  |            |                 |              |                  |           | 11,967     |                  |         |       |                 | 11,967     |
| 342600 - Service Charge - Ambulance Fees  |            | 6,627,678       |              |                  |           |            |                  |         |       |                 | 6,627,678  |
| 343400 - Service Charge - Garbage/Solid Waste   |            |                 |              |                  |           | 2,707,907  |                  |         |       |                 | 2,707,907  |
| 343600 - Service Charge - Water/Sewer Combination Utility   |            |                 |              |                  |           | 34,050,737 |                  |         |       |                 | 34,050,737 |
| 343700 - Service Charge - Conservation and Resource Management  |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 344900 - Service Charge - Other Transportation Charges  |            | 36,352          |              |                  |           |            |                  |         |       |                 | 36,352     |
| 346900 - Service Charge - Other Human Services Charges  |            | 287,653         |              |                  |           |            |                  |         |       |                 | 287,653    |
| 347100 - Service Charge - Libraries   |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 347200 - Service Charge - Parks and Recreation  | 1,219,784  |                 |              |                  |           | 3,276,932  |                  |         |       |                 | 4,496,716  |
| 347500 - Service Charge - Special Recreation Facilities   | 426,271    |                 |              |                  |           |            |                  |         |       |                 | 426,271    |
| 348120 - County Court Criminal - Service Charges  | 11,214     |                 |              |                  |           |            |                  |         |       |                 | 11,214     |
| 348130 - County Court Criminal - Court Costs  | 80,013     |                 |              |                  |           |            |                  |         |       |                 | 80,013     |
| 348140 - County Court Criminal - Non-Local Fines and Forfeitures  |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 348210 - Circuit Court Criminal - Filing Fees   | 28,352     |                 |              |                  |           |            |                  |         |       |                 | 28,352     |
| 348220 - Circuit Court Criminal - Service Charges   | 1,818      |                 |              |                  |           |            |                  |         |       |                 | 1,818      |
| 348230 - Circuit Court Criminal - Court Costs   | 84,560     |                 |              |                  |           |            |                  |         |       |                 | 84,560     |
| 348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures                                       |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 348310 - County Court Civil - Filing Fees   | 512,042    |                 |              |                  |           |            |                  |         |       |                 | 512,042    |
| 348320 - County Court Civil - Service Charges   | 7,994      |                 |              |                  |           |            |                  |         |       |                 | 7,994      |
| 348410 - Circuit Court Civil - Filing Fees  | 371,830    |                 |              |                  |           |            |                  |         |       |                 | 371,830    |
| 348420 - Circuit Court Civil - Service Charges  | 138,508    |                 |              |                  |           |            |                  |         |       |                 | 138,508    |
| 348520 - Traffic Court - Service Charges  | 116,184    |                 |              |                  |           |            |                  |         |       |                 | 116,184    |
| 348530 - Traffic Court - Court Costs  | 362,830    |                 |              |                  |           |            |                  |         |       |                 | 362,830    |

| Account Code  | General     | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total       |
|---|-------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|-------------|
| 348540 - Traffic Court - Non-Local Fines and Forfeitures              |             |                 |              |                  |           |            |                  |           |       |                 | 0           |
| 348610 - Juvenile Court - Filing Fees                                 | 585         |                 |              |                  |           |            |                  |           |       |                 | 585         |
| 348620 - Juvenile Court - Service Charges                             | 4,613       |                 |              |                  |           |            |                  |           |       |                 | 4,613       |
| 348630 - Juvenile Court - Court Costs                                 | 10,816      |                 |              |                  |           |            |                  |           |       |                 | 10,816      |
| 348710 - Probate Court - Filing Fees                                  | 203,404     |                 |              |                  |           |            |                  |           |       |                 | 203,404     |
| 348720 - Probate Court - Service Charges                              | 13,565      |                 |              |                  |           |            |                  |           |       |                 | 13,565      |
| 348921 - Court Innovations/Local Requirements                         |             | 79,599          |              |                  |           |            |                  |           |       |                 | 79,599      |
| 348923 - Law Library  | 26,533      |                 |              |                  |           |            |                  |           |       |                 | 26,533      |
| 348930 - State Court Facility Surcharge (\$30)                        | 46,030      | 138,091         |              |                  |           |            |                  |           |       |                 | 184,121     |
| 348931 - Traffic Surcharge  |             | 43,324          |              |                  |           |            |                  |           |       |                 | 43,324      |
| 348990 - Other Court Collections Transferred to BOCC                  |             | 82,948          |              |                  |           |            |                  |           |       |                 | 82,948      |
| 349000 - Other Charges for Services                                   | 17,039      | 92,824          |              |                  |           | 16,620     |                  |           |       |                 | 126,483     |
| 351100 - Judgments and Fines - As Decided by County Court Criminal    | 310,425     |                 |              |                  |           |            |                  |           |       |                 | 310,425     |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal   | 640,857     |                 |              |                  |           |            |                  |           |       |                 | 640,857     |
| 351500 - Judgments and Fines - As Decided by Traffic Court            | 354,500     |                 |              |                  |           |            |                  |           |       |                 | 354,500     |
| 351700 - Intergovernmental Radio Communication Program                | 100,730     |                 |              |                  |           |            |                  |           |       |                 | 100,730     |
| 351800 - 10% of Fines to Public Records Modernization Trust Fund      | 177,181     |                 |              |                  |           |            |                  |           |       |                 | 177,181     |
| 352000 - Fines - Library  | 35,470      |                 |              |                  |           |            |                  |           |       |                 | 35,470      |
| 354000 - Fines - Local Ordinance Violation                            | 136,032     | 337,720         |              |                  |           | 29,500     |                  |           |       |                 | 503,252     |
| 358200 - Sale of Contraband Property Seized by Law Enforcement        |             | 55,294          |              |                  |           |            |                  |           |       |                 | 55,294      |
| 361100 - Interest   | 2,393,574   | 2,676,725       | 145,127      | 2,360,213        |           | 3,813,252  | 901,447          | 1,047,018 |       |                 | 13,337,356  |
| 362000 - Rents and Royalties  | 355,906     |                 |              |                  |           | 27,080     |                  |           |       |                 | 382,986     |
| 364000 - Disposition of Fixed Assets                                  | 125,516     | 84,715          |              |                  |           | 38,520     | 8,163            |           |       |                 | 256,914     |
| 366000 - Contributions and Donations from Private Sources             | 72,835      | 488,341         |              |                  |           |            |                  |           |       |                 | 561,176     |
| 367000 - Licenses   | 182,551     |                 |              |                  |           |            |                  |           |       |                 | 182,551     |
| 368000 - Pension Fund Contributions                                   |             |                 |              |                  |           |            |                  | 2,178,500 |       |                 | 2,178,500   |
| 369300 - Settlements  | 33,168      | 15,702          |              | 60,801           |           | 843        | 735,121          |           |       |                 | 845,635     |
| 369900 - Other Miscellaneous Revenues                                 | 3,751,778   | 925,320         |              |                  |           | 28,137     | 2,898,669        |           |       |                 | 7,603,904   |
| 381000 - Inter-Fund Group Transfers In                                | 2,607,080   | 11,986,616      |              | 1,725,000        |           | 190,160    | 43,332           |           |       |                 | 16,552,188  |
| 383000 - Installment Purchases & Capital Lease Proceeds               | 20,855      |                 |              |                  |           |            |                  |           |       |                 | 20,855      |
| 385000 - Proceeds from Refunding Bonds                                |             |                 |              |                  |           |            |                  |           |       |                 | 0           |
| 389700 - Proprietary - Capital Contributions from Other Public Source |             |                 |              |                  |           |            | 1,115            |           |       |                 | 1,115       |
| 389800 - Proprietary - Capital Contributions from Private Source      |             |                 |              |                  |           | 12,818,118 |                  |           |       |                 | 12,818,118  |
| Grand Total   | 117,652,444 | 84,416,382      | 5,693,566    | 25,053,113       |           | 74,791,854 | 32,914,647       | 3,225,518 |       |                 | 343,747,524 |

**Expenditures Report for FYE 2019**

| Account/Object Code                       | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total   |
|---|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|---------|
| 511.10 - Legislative - Personnel Services | 734,325 |                 |              |                  |           |            |                  |         |       |                 | 734,325 |
| 511.30 - Legislative - Operating Expenses | 303,175 |                 |              |                  |           |            |                  |         |       |                 | 303,175 |
| 511.60 - Legislative - Capital Outlay     |         |                 |              |                  |           |            |                  |         |       |                 | 0       |



| Account/Object Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 512.10 - Executive - Personnel Services                        | 488,673    |                 |              |                  |           |            |                  |           |       |                 | 488,673    |
| 512.30 - Executive - Operating Expenses                        | 16,386     |                 |              |                  |           |            |                  |           |       |                 | 16,386     |
| 512.60 - Executive - Capital Outlay                            | 1,247      |                 |              |                  |           |            |                  |           |       |                 | 1,247      |
| 513.10 - Financial and Administrative - Personnel Services     | 8,502,068  |                 |              |                  |           |            | 1,054,213        |           |       |                 | 9,556,281  |
| 513.30 - Financial and Administrative - Operating Expenses     | 3,141,090  |                 |              |                  |           |            | 2,826,366        |           |       |                 | 5,967,456  |
| 513.60 - Financial and Administrative - Capital Outlay         | 73,482     |                 |              | 107,070          |           |            |                  |           |       |                 | 180,552    |
| 513.70 - Financial and Administrative - Debt Service           | 1,796      |                 |              |                  |           |            |                  |           |       |                 | 1,796      |
| 514.10 - Legal Counsel - Personnel Services                    | 762,237    |                 |              |                  |           |            |                  |           |       |                 | 762,237    |
| 514.30 - Legal Counsel - Operating Expenses                    | 621,069    |                 |              |                  |           |            |                  |           |       |                 | 621,069    |
| 514.60 - Legal Counsel - Capital Outlay                        |            |                 |              |                  |           |            |                  |           |       |                 | 0          |
| 515.10 - Comprehensive Planning - Personnel Services           | 988,458    | 466,530         |              |                  |           |            |                  |           |       |                 | 1,454,988  |
| 515.30 - Comprehensive Planning - Operating Expenses           |            | 255,586         |              |                  |           |            |                  |           |       |                 | 255,586    |
| 515.60 - Comprehensive Planning - Capital Outlay               |            |                 |              |                  |           |            |                  |           |       |                 | 0          |
| 515.80 - Comprehensive Planning - Grants and Aids              | 188,387    |                 |              |                  |           |            |                  |           |       |                 | 188,387    |
| 517.70 - Debt Service Payments - Debt Service                  |            |                 | 6,179,835    |                  |           |            |                  |           |       |                 | 6,179,835  |
| 519.10 - Other General Government - Personnel Services         | 2,978,584  | 720,782         |              |                  |           |            | 1,210,698        |           |       |                 | 4,910,064  |
| 519.30 - Other General Government - Operating Expenses         | 3,691,217  | 285,528         |              |                  |           |            | 28,954,405       | 2,238,521 |       |                 | 35,169,671 |
| 519.60 - Other General Government - Capital Outlay             | 217,791    | 277,556         |              | 3,791,173        |           |            |                  |           |       |                 | 4,286,520  |
| 519.80 - Other General Government - Grants and Aids            | 211,458    |                 |              |                  |           |            |                  |           |       |                 | 211,458    |
| 521.10 - Law Enforcement - Personnel Services                  | 24,092,103 | 218,746         |              |                  |           |            | 780,301          |           |       |                 | 25,091,150 |
| 521.30 - Law Enforcement - Operating Expenses                  | 772,408    | 187,818         |              |                  |           |            | 38,372           |           |       |                 | 998,598    |
| 521.60 - Law Enforcement - Capital Outlay                      | 3,686,233  | 167,571         |              |                  |           |            |                  |           |       |                 | 3,853,804  |
| 521.80 - Law Enforcement - Grants and Aids                     |            |                 |              |                  |           |            |                  |           |       |                 | 0          |
| 522.10 - Fire Control - Personnel Services                     |            | 28,711,384      |              |                  |           |            |                  |           |       |                 | 28,711,384 |
| 522.30 - Fire Control - Operating Expenses                     |            | 5,243,867       |              |                  |           |            |                  |           |       |                 | 5,243,867  |
| 522.60 - Fire Control - Capital Outlay                         |            | 1,642,787       |              | 960,376          |           |            |                  |           |       |                 | 2,603,163  |
| 522.80 - Fire Control - Grants and Aids                        |            | 13,821          |              |                  |           |            |                  |           |       |                 | 13,821     |
| 523.10 - Detention/Corrections - Personnel Services            | 18,276,932 | 84,650          |              |                  |           |            |                  |           |       |                 | 18,361,582 |
| 523.30 - Detention/Corrections - Operating Expenses            | 2,451,643  | 82,153          |              |                  |           |            |                  |           |       |                 | 2,533,796  |
| 523.60 - Detention/Corrections - Capital Outlay                | 315,775    | 6,545           |              |                  |           |            |                  |           |       |                 | 322,320    |
| 523.80 - Detention/Corrections - Grants and Aids               | 341,126    | 27,500          |              |                  |           |            |                  |           |       |                 | 368,626    |
| 524.10 - Protective Inspections - Personnel Services           | 399,256    |                 |              |                  |           | 2,742,924  |                  |           |       |                 | 3,142,180  |
| 524.30 - Protective Inspections - Operating Expenses           | 61,449     |                 |              |                  |           | 1,932,498  |                  |           |       |                 | 1,993,947  |
| 524.60 - Protective Inspections - Capital Outlay               | 27,296     |                 |              |                  |           |            |                  |           |       |                 | 27,296     |
| 525.10 - Emergency and Disaster Relief - Personnel Services    | 530,399    | 199,136         |              |                  |           |            |                  |           |       |                 | 729,535    |
| 525.30 - Emergency and Disaster Relief - Operating Expenses    | 488,912    | 392,272         |              |                  |           |            |                  |           |       |                 | 881,184    |
| 525.60 - Emergency and Disaster Relief - Capital Outlay        | 3,052      | 162,810         |              |                  |           |            |                  |           |       |                 | 165,862    |
| 527.30 - Medical Examiners - Operating Expenses                | 454,367    |                 |              |                  |           |            |                  |           |       |                 | 454,367    |
| 529.30 - Other Public Safety - Operating Expenses              | 6,167      |                 |              |                  |           |            |                  |           |       |                 | 6,167      |
| 534.10 - Garbage/Solid Waste - Personnel Services              |            |                 |              |                  |           | 722,794    |                  |           |       |                 | 722,794    |
| 534.30 - Garbage/Solid Waste - Operating Expenses              |            |                 |              | 84,862           |           | 13,955,598 |                  |           |       |                 | 14,040,460 |
| 534.80 - Garbage/Solid Waste - Grants and Aids                 |            |                 |              |                  |           | 52,813     |                  |           |       |                 | 52,813     |
| 536.10 - Water/Sewer Services - Personnel Services             |            |                 |              |                  |           | 9,880,711  |                  |           |       |                 | 9,880,711  |
| 536.30 - Water/Sewer Services - Operating Expenses             |            |                 |              |                  |           | 34,906,678 |                  |           |       |                 | 34,906,678 |
| 536.60 - Water/Sewer Services - Capital Outlay                 |            |                 |              | 602,263          |           |            |                  |           |       |                 | 602,263    |
| 536.70 - Water/Sewer Services - Debt Service                   |            |                 |              |                  |           | 288,802    |                  |           |       |                 | 288,802    |
| 537.10 - Conservation/Resource Management - Personnel Services | 374,905    |                 |              |                  |           |            |                  |           |       |                 | 374,905    |
| 537.30 - Conservation/Resource Management - Operating Expenses | 209,005    |                 |              |                  |           |            |                  |           |       |                 | 209,005    |



| Account/Object Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 537.60 - Conservation/Resource Management - Capital Outlay     | 38,797     |                 |              |                  |           |            |                  |         |       |                 | 38,797     |
| 538.10 - Flood Control/Stormwater Control - Personnel Services |            | 409,988         |              |                  |           |            |                  |         |       |                 | 409,988    |
| 538.30 - Flood Control/Stormwater Control - Operating Expenses |            | 212,596         |              |                  |           |            |                  |         |       |                 | 212,596    |
| 538.60 - Flood Control/Stormwater Control - Capital Outlay     |            | 3,797           |              | 3,816,888        |           |            |                  |         |       |                 | 3,820,685  |
| 539.30 - Other Physical Environment - Operating Expenses       |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 539.60 - Other Physical Environment - Capital Outlay           |            | 104,535         |              |                  |           |            |                  |         |       |                 | 104,535    |
| 541.10 - Road/Street Facilities - Personnel Services           |            | 8,732,659       |              |                  |           |            |                  |         |       |                 | 8,732,659  |
| 541.30 - Road/Street Facilities - Operating Expenses           | 87,761     | 9,685,133       |              |                  |           |            |                  |         |       |                 | 9,772,894  |
| 541.60 - Road/Street Facilities - Capital Outlay               | 129,156    | 7,706,414       |              | 845,747          |           |            |                  |         |       |                 | 8,681,317  |
| 541.80 - Road/Street Facilities - Grants and Aids              | 3,996,495  | 41,496          |              |                  |           |            |                  |         |       |                 | 4,037,991  |
| 552.30 - Industry Development - Operating Expenses             |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 552.80 - Industry Development - Grants and Aids                | 187,251    |                 |              |                  |           |            |                  |         |       |                 | 187,251    |
| 553.10 - Veterans Services - Personnel Services                | 166,538    |                 |              |                  |           |            |                  |         |       |                 | 166,538    |
| 553.30 - Veterans Services - Operating Expenses                | 6,977      |                 |              |                  |           |            |                  |         |       |                 | 6,977      |
| 553.60 - Veterans Services - Capital Outlay                    | 2,636      |                 |              |                  |           |            |                  |         |       |                 | 2,636      |
| 553.80 - Veterans Services - Grants and Aids                   | 86,300     |                 |              |                  |           |            |                  |         |       |                 | 86,300     |
| 554.10 - Housing and Urban Development - Personnel Services    |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 554.30 - Housing and Urban Development - Operating Expenses    |            | 19,853          |              |                  |           |            |                  |         |       |                 | 19,853     |
| 554.80 - Housing and Urban Development - Grants and Aids       |            | 10              |              |                  |           |            |                  |         |       |                 | 10         |
| 562.10 - Health - Personnel Services                           | 478,527    |                 |              |                  |           |            |                  |         |       |                 | 478,527    |
| 562.30 - Health - Operating Expenses                           | 62,686     |                 |              |                  |           |            |                  |         |       |                 | 62,686     |
| 562.60 - Health - Capital Outlay                               | 29,661     |                 |              |                  |           |            |                  |         |       |                 | 29,661     |
| 562.80 - Health - Grants and Aids                              | 291,895    |                 |              |                  |           |            |                  |         |       |                 | 291,895    |
| 563.80 - Mental Health - Grants and Aids                       | 333,996    |                 |              |                  |           |            |                  |         |       |                 | 333,996    |
| 564.10 - Public Assistance - Personnel Services                | 52,408     | 243,725         |              |                  |           |            |                  |         |       |                 | 296,133    |
| 564.30 - Public Assistance - Operating Expenses                | 1,434,523  | 2,956,282       |              |                  |           |            |                  |         |       |                 | 4,390,805  |
| 564.60 - Public Assistance - Capital Outlay                    |            | 34,977          |              |                  |           |            |                  |         |       |                 | 34,977     |
| 564.80 - Public Assistance - Grants and Aids                   | 149,423    | 65,676          |              |                  |           |            |                  |         |       |                 | 215,099    |
| 569.10 - Other Human Services - Personnel Services             |            | 63,652          |              |                  |           |            |                  |         |       |                 | 63,652     |
| 569.30 - Other Human Services - Operating Expenses             | 563        | 17,998          |              |                  |           |            |                  |         |       |                 | 18,561     |
| 569.80 - Other Human Services - Grants and Aids                | 2,344,638  | 950,649         |              |                  |           |            |                  |         |       |                 | 3,295,287  |
| 571.10 - Libraries - Personnel Services                        | 2,274,011  |                 |              |                  |           |            |                  |         |       |                 | 2,274,011  |
| 571.30 - Libraries - Operating Expenses                        | 1,017,813  | 208,636         |              |                  |           |            |                  |         |       |                 | 1,226,449  |
| 571.60 - Libraries - Capital Outlay                            | 2,898      | 35,342          |              |                  |           |            |                  |         |       |                 | 38,240     |
| 572.10 - Parks/Recreation - Personnel Services                 | 4,717,369  | 173,210         |              |                  |           | 647,555    |                  |         |       |                 | 5,538,134  |
| 572.30 - Parks/Recreation - Operating Expenses                 | 2,050,407  | 1,740,530       |              |                  |           | 2,209,306  |                  |         |       |                 | 6,000,243  |
| 572.60 - Parks/Recreation - Capital Outlay                     | 285,170    | 914,849         |              | 3,184,726        |           |            |                  |         |       |                 | 4,384,745  |
| 572.70 - Parks/Recreation - Debt Service                       |            |                 |              |                  |           | 13,414     |                  |         |       |                 | 13,414     |
| 572.80 - Parks/Recreation - Grants and Aids                    | 110,025    | 864,247         |              |                  |           |            |                  |         |       |                 | 974,272    |
| 575.30 - Special Facilities - Operating Expenses               |            | 152,829         |              |                  |           |            |                  |         |       |                 | 152,829    |
| 575.60 - Special Facilities - Capital Outlay                   |            | 1,036,336       |              |                  |           |            |                  |         |       |                 | 1,036,336  |
| 575.80 - Special Facilities - Grants and Aids                  |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 581.90 - Interfund Transfers Out - Other Uses                  | 11,343,023 | 1,577,648       | 1,584,707    | 2,046,810        |           |            |                  |         |       |                 | 16,552,188 |
| 585.70 - Payment to Refunded Bond Escrow Agent - Debt Service  |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 601.30 - Court Administration - Operating Expenses             |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 601.80 - Court Administration - Grants and Aids                |            | 224,594         |              |                  |           |            |                  |         |       |                 | 224,594    |
| 602.80 - State Attorney Administration - Grants and Aids       | 18,482     | 245,070         |              |                  |           |            |                  |         |       |                 | 263,552    |
| 603.30 - Public Defender Administration - Operating Expenses   |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 603.80 - Public Defender Administration - Grants and Aids      | 2,987      | 73,511          |              |                  |           |            |                  |         |       |                 | 76,498     |





| Account/Object Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 604.10 - Clerk of Court Administration - Personnel Services      | 562,003   |                 |              |                  |           |            |                  |         |       |                 | 562,003   |
| 604.30 - Clerk of Court Administration - Operating Expenses      | 688,955   |                 |              |                  |           |            |                  |         |       |                 | 688,955   |
| 604.60 - Clerk of Court Administration - Capital Outlay          |           |                 |              |                  |           |            |                  |         |       |                 | 0         |
| 605.30 - Judicial Support - Operating Expenses                   | 62,868    |                 |              |                  |           |            |                  |         |       |                 | 62,868    |
| 607.10 - Appeals - Personnel Services                            | 81,649    |                 |              |                  |           |            |                  |         |       |                 | 81,649    |
| 607.30 - Appeals - Operating Expenses                            | 15,511    |                 |              |                  |           |            |                  |         |       |                 | 15,511    |
| 608.10 - Jury Management - Personnel Services                    | 99,639    |                 |              |                  |           |            |                  |         |       |                 | 99,639    |
| 608.30 - Jury Management - Operating Expenses                    | 101,073   |                 |              |                  |           |            |                  |         |       |                 | 101,073   |
| 608.60 - Jury Management - Capital Outlay                        |           |                 |              |                  |           |            |                  |         |       |                 | 0         |
| 614.10 - Clerk of Court - Personnel Services                     | 330,979   |                 |              |                  |           |            |                  |         |       |                 | 330,979   |
| 614.30 - Clerk of Court - Operating Expenses                     | 38,339    |                 |              |                  |           |            |                  |         |       |                 | 38,339    |
| 614.60 - Clerk of Court - Capital Outlay                         | 505       |                 |              |                  |           |            |                  |         |       |                 | 505       |
| 615.10 - Court Reporter Services - Personnel Services            | 54,173    |                 |              |                  |           |            |                  |         |       |                 | 54,173    |
| 615.30 - Court Reporter Services - Operating Expenses            | 5,375     |                 |              |                  |           |            |                  |         |       |                 | 5,375     |
| 629.10 - Other Circuit Court-Criminal Costs - Personnel Services | 127,746   |                 |              |                  |           |            |                  |         |       |                 | 127,746   |
| 629.30 - Other Circuit Court-Criminal Costs - Operating Expenses | 40,572    |                 |              |                  |           |            |                  |         |       |                 | 40,572    |
| 629.60 - Other Circuit Court-Criminal Costs - Capital Outlay     |           |                 |              |                  |           |            |                  |         |       |                 | 0         |
| 634.10 - Clerk of Court - Personnel Services                     | 246,086   |                 |              |                  |           |            |                  |         |       |                 | 246,086   |
| 634.30 - Clerk of Court - Operating Expenses                     | 49,341    |                 |              |                  |           |            |                  |         |       |                 | 49,341    |
| 634.60 - Clerk of Court - Capital Outlay                         | 505       |                 |              |                  |           |            |                  |         |       |                 | 505       |
| 649.10 - Other Circuit Court-Civil Costs - Personnel Services    |           |                 |              |                  |           |            |                  |         |       |                 | 0         |
| 654.10 - Clerk of Court - Personnel Services                     | 252,949   |                 |              |                  |           |            |                  |         |       |                 | 252,949   |
| 654.30 - Clerk of Court - Operating Expenses                     | 42,981    |                 |              |                  |           |            |                  |         |       |                 | 42,981    |
| 654.60 - Clerk of Court - Capital Outlay                         | 505       |                 |              |                  |           |            |                  |         |       |                 | 505       |
| 667.30 - Court-Based Victim Services - Operating Expenses        |           |                 |              |                  |           |            |                  |         |       |                 | 0         |
| 667.80 - Court-Based Victim Services - Grants and Aids           | 68,962    |                 |              |                  |           |            |                  |         |       |                 | 68,962    |
| 674.10 - Clerk of Court - Personnel Services                     | 239,034   |                 |              |                  |           |            |                  |         |       |                 | 239,034   |
| 674.30 - Clerk of Court - Operating Expenses                     | 41,966    |                 |              |                  |           |            |                  |         |       |                 | 41,966    |
| 674.60 - Clerk of Court - Capital Outlay                         | 1,009     |                 |              |                  |           |            |                  |         |       |                 | 1,009     |
| 675.10 - Court Reporter Services - Personnel Services            | 12,189    |                 |              |                  |           |            |                  |         |       |                 | 12,189    |
| 675.30 - Court Reporter Services - Operating Expenses            | 188       |                 |              |                  |           |            |                  |         |       |                 | 188       |
| 685.30 - Guardian ad Litem - Operating Expenses                  | 9,747     | 130,867         |              |                  |           |            |                  |         |       |                 | 140,614   |
| 694.10 - Clerk of Court - Personnel Services                     | 134,639   |                 |              |                  |           |            |                  |         |       |                 | 134,639   |
| 694.30 - Clerk of Court - Operating Expenses                     | 20,108    |                 |              |                  |           |            |                  |         |       |                 | 20,108    |
| 694.60 - Clerk of Court - Capital Outlay                         | 505       |                 |              |                  |           |            |                  |         |       |                 | 505       |
| 711.10 - Courthouse Security - Personnel Services                | 2,182,809 |                 |              |                  |           |            |                  |         |       |                 | 2,182,809 |
| 711.30 - Courthouse Security - Operating Expenses                | 31,472    |                 |              |                  |           |            |                  |         |       |                 | 31,472    |
| 711.60 - Courthouse Security - Capital Outlay                    |           |                 |              |                  |           |            |                  |         |       |                 | 0         |
| 714.10 - Public Law Library - Personnel Services                 | 81,178    |                 |              |                  |           |            |                  |         |       |                 | 81,178    |
| 714.30 - Public Law Library - Operating Expenses                 | 8,260     |                 |              |                  |           |            |                  |         |       |                 | 8,260     |
| 724.10 - Clerk of Court - Personnel Services                     | 97,395    |                 |              |                  |           |            |                  |         |       |                 | 97,395    |
| 724.30 - Clerk of Court - Operating Expenses                     | 18,160    |                 |              |                  |           |            |                  |         |       |                 | 18,160    |
| 725.10 - Court Reporter Services - Personnel Services            | 1,355     |                 |              |                  |           |            |                  |         |       |                 | 1,355     |
| 725.30 - Court Reporter Services - Operating Expenses            |           |                 |              |                  |           |            |                  |         |       |                 | 0         |
| 744.10 - Clerk of Court - Personnel Services                     | 186,622   |                 |              |                  |           |            |                  |         |       |                 | 186,622   |
| 744.30 - Clerk of Court - Operating Expenses                     | 32,891    |                 |              |                  |           |            |                  |         |       |                 | 32,891    |
| 744.60 - Clerk of Court - Capital Outlay                         | 505       |                 |              |                  |           |            |                  |         |       |                 | 505       |
| 764.10 - Clerk of Court - Personnel Services                     | 446,433   |                 |              |                  |           |            |                  |         |       |                 | 446,433   |
| 764.30 - Clerk of Court - Operating Expenses                     | 73,596    |                 |              |                  |           |            |                  |         |       |                 | 73,596    |



| Account/Object Code                      | General     | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total       |
|--|-------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|-------------|
| 764.60 - Clerk of Court - Capital Outlay | 1,009       |                 |              |                  |           |            |                  |           |       |                 | 1,009       |
| Grand Total                              | 113,606,673 | 77,774,151      | 7,764,542    | 15,439,915       |           | 67,353,093 | 34,864,355       | 2,238,521 |       |                 | 319,041,250 |

Data Element Worksheet Report for FYE: 2019, Indian River

Affiliates Report for FYE 2019

| Affiliated Entity  | Type                      | Total Revenues | Total Expenditures | Total Debt |
|--|---------------------------|----------------|--------------------|------------|
| Special District - Indian River County Emergency Services District | Blended in Primary Report | \$40,326,519   | \$36,344,564       | \$0        |
| Special District - Solid Waste Disposal District                   | Blended in Primary Report | \$16,741,370   | \$14,731,205       | \$0        |

