



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

Florida Department of Financial Services

**SPECIAL PURPOSE FINANCIAL STATEMENT**

**FISCAL YEAR 2021-2022**

**SUBMITTING ENTITY:** Indian River Soil and Water Conservation District

**SUBMITTING ENTITY TYPE:** Special District

**ENTITY DEPENDENCY:** Independent

**AFR RECEIVED DATE:** 5/9/2023

**AUDIT RECEIVED DATE:** 4/14/2023

**Location Information**

1800 27th Street, Bldg B  
Vero Beach, FL 32960

Phone Number: (772) 226-4397

**Contact Information**

Linda Caggiano

Phone Number: (772) 226-4397

**AUDIT INFORMATION**

Kmetz, Elwell, Graham & Associates, PLLC

**Firm Location Information**

2800 Ocean Drive  
Vero Beach, FL 32963

Phone number: (772) 231-6902

**LONG TERM DEBT**

\$0

CERTIFICATION

**Chief Financial Officer**

Title: Chairman

Name: Robert C. Adair, Jr.

Have you experienced a Financial Emergency in this year?

YES  NO

**Chairman/Elected Official**

Title: Secretary/Treasurer

Name: David L. Cox

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

YES  NO

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<b>Balance Sheet</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Permanent</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Custodial Service</b>	<b>Pension Trust</b>	<b>Investment Trust</b>	<b>Private Purpose Trust</b>	<b>Component Units</b>	<b>Total</b>
<b>Assets</b>													
101.000 - Cash In Bank	\$38,081	\$53,846											\$91,927
<b>Total</b>	<b>\$38,081</b>	<b>\$53,846</b>											<b>\$91,927</b>
<b>Liabilities</b>													
223.000 - Deferred Revenue		\$53,846											\$53,846
<b>Total</b>	<b>\$0</b>	<b>\$53,846</b>											<b>\$53,846</b>
<b>Fund Balances</b>													
284.000 - Fund Balance - Unassigned	\$38,081												\$38,081
<b>Total</b>	<b>\$38,081</b>	<b>\$0</b>											<b>\$38,081</b>

<b>Revenues</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt</b>	<b>Capital</b>	<b>Permanent</b>	<b>Enterprise</b>	<b>Internal</b>	<b>Custodial</b>	<b>Pension</b>	<b>Investment</b>	<b>Private</b>	<b>Component</b>	<b>Total</b>
			<b>Service</b>	<b>Projects</b>			<b>Service</b>		<b>Trust</b>	<b>Trust</b>	<b>Purpose</b>	<b>Units</b>	
334.390 - State Grant - Other Physical Environment		\$69,000									<b>Trust</b>		\$69,000
337.100 - Local Government Unit Grant - General Government	\$59,457												\$59,457
361.100 - Interest	\$17												\$17
381.000 - Inter-Fund Group Transfers In	\$8,881												\$8,881
<b>Total</b>	<b>\$68,355</b>	<b>\$69,000</b>											<b>\$137,355</b>

<b>Expenditures</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Permanent</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Custodial</b>	<b>Pension Trust</b>	<b>Investment Trust</b>	<b>Private Purpose</b>	<b>Component Units</b>	<b>Total</b>
513.00 - Financial And Administrative													
10 - Personnel Services	\$56,251												\$56,251
30 - Operating Expenditures/Expenses	\$10,554												\$10,554
519.00 - Other General Governmental Services													
80 - Grants And Aids		\$60,119											\$60,119
<b>Total</b>	<b>\$66,805</b>	<b>\$60,119</b>											<b>\$126,924</b>



<b>Compensation</b>		
	Employee	Contractor
Number of individuals	1	0
Compensation Earned Or Awarded	\$36,143	\$0

Zero Construction Projects To Report

Zero Bonds To Report