

JEFFREY R. SMITH, CPA, CGFO, CGMA

Clerk of Circuit Court & Comptroller

1801 27th Street

Vero Beach, FL 32960

Telephone: (772) 226-1205



TO: The Honorable Members of the Board of County Commissioners

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

FROM: Elissa Nagy, Finance Director

DATE: March 31, 2021

SUBJECT: Approval of Annual Financial Report by County Commissioners

Section 218.32, Florida Statutes, requires that each unit of local government submit a financial report covering the operations during the previous fiscal year. The Indian River County Local Government Annual Financial Report for fiscal year 2019-2020 has been prepared and is ready to be submitted to the State of Florida, Department of Financial Services in Tallahassee. The report is to be signed by the Chief Financial Officer, Jeffrey R. Smith, and the Chairman of the Board of County Commissioners and submitted within 45 days after the completion of the audit report.

Recommendation

We respectfully request the Board of County Commissioners to authorize the Chairman to sign the County's Local Government Annual Financial Report for fiscal year 2019-2020.

Revenues Report for FYE 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	75,026,136	34,805,657	4,608,719			16,683					114,457,195
312100 - Local Option Taxes		2,714,264									2,714,264
312300 - County Ninth-Cent Voted Fuel Tax		184,700									184,700
312410 - First Local Option Fuel Tax		3,413,427									3,413,427
312600 - Discretionary Sales Surtaxes				18,984,618							18,984,618
315000 - Communications Service Tax (Chapter 202)	1,085,284										1,085,284
316000 - Local Business Tax (Chapter 205)	170,663										170,663
322000 - Building Permits	424,084					3,466,895					3,890,979
323100 - Franchise Fee - Electricity	6,511,704										6,511,704
323300 - Franchise Fee - Water	1,822,189										1,822,189
323400 - Franchise Fee - Gas	72,615										72,615
323700 - Franchise Fee - Solid Waste	598,512										598,512
324110.02.01 - Impact Fees - Residential - Public Safety		563,932									563,932
324120.01.03 - Impact Fees - Commercial - Public Safety		2,135									2,135
324120.03.03 - Impact Fees - Commercial - Public Safety		29,792									29,792
324120.03.09 - Impact Fees - Commercial - Public Safety		4,263									4,263
324120.09.03 - Impact Fees - Commercial - Public Safety		56,321									56,321
324120.09.09 - Impact Fees - Commercial - Public Safety		77,725									77,725
324310.02.01 - Impact Fees - Residential - Transportation		4,311,825									4,311,825
324320.01.03 - Impact Fees - Commercial - Transportation		17,055									17,055
324320.03.03 - Impact Fees - Commercial - Transportation		121,699									121,699
324320.03.09 - Impact Fees - Commercial - Transportation		20,666									20,666
324320.09.03 - Impact Fees - Commercial - Transportation		382,938									382,938
324320.09.09 - Impact Fees - Commercial - Transportation		347,012									347,012
324610.02.01 - Impact Fees - Residential - Culture/Recreation		954,935									954,935
324710.02.01 - Impact Fees - Residential - Other		537,162									537,162
324720.01.03 - Impact Fees - Commercial - Other		1,054									1,054
324720.03.03 - Impact Fees - Commercial - Other		12,042									12,042
324720.03.09 - Impact Fees - Commercial - Other		1,656									1,656
324720.09.03 - Impact Fees - Commercial - Other		26,444									26,444
324720.09.09 - Impact Fees - Commercial - Other		32,069									32,069
325100 - Special Assessments - Capital Improvement		245,674									245,674
325200 - Special Assessments - Charges for Public Services		261,967				13,692,282					13,954,249
329000 - Other Permits, Fees & Special Assessments	33,615	488,203				37,185					559,003
331100 - Federal Grant - General Government		28,963									28,963
331200 - Federal Grant - Public Safety	116,177	340,126									456,303
331420 - Federal Grant - Mass Transit	1,193,744	392,030									1,585,774
331490 - Federal Grant - Other Transportation		85,842									85,842
331500 - Federal Grant - Economic Environment		83,340		5,732		240,689	8,813				338,574
331620 - Federal Grant - Public Assistance		919,933									919,933
331690 - Federal Grant - Other Human Services		2,514,052									2,514,052
332000 - Other Financial Assistance - Federal Source	303,945	6,381,300									6,685,245
333000 - Federal Payments In Lieu Of Taxes	36,076										36,076
334100 - State Grant - General Government	734,166										734,166
334200 - State Grant - Public Safety	98,220	16,456									114,676
334390 - State Grant - Other Physical Environment		76,028									76,028

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
334420 - State Grant - Mass Transit	802,492	460,225									1,262,717
334490 - State Grant - Other Transportation		222,209									222,209
334690 - State Grant - Other Human Services		285,582									285,582
334700 - State Grant - Culture/Recreation	85,304	18,300									103,604
335120 - State Revenue Sharing - Proceeds	3,772,422										3,772,422
335130 - State Revenue Sharing - Insurance Agents County Licenses	49,987										49,987
335140 - State Revenue Sharing - Mobile Home Licenses	105,202										105,202
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	64,675										64,675
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	10,073,449										10,073,449
335190 - State Revenue Sharing - Other General Government		8,379	491,625								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		63,083									63,083
335220 - State Revenue Sharing - Enhanced 911 Fee		822,353									822,353
335490 - State Revenue Sharing - Other Transportation		2,578,879									2,578,879
335610 - State Revenue Sharing - Health or Hospitals	800										800
335700 - State Revenue Sharing - Culture/Recreation		60,829									60,829
337300 - Local Government Unit Grant - Physical Environment						-47,311					-47,311
341100 - Service Charge - Recording Fees	957,599	886,559									1,844,158
341200 - Internal Service Fund Fees and Charges							32,525,831				32,525,831
341300 - Administrative Service Fees		1,920									1,920
341520 - Fees remitted to County from Sheriff	1,065,043										1,065,043
341550 - Fees remitted to County from Supervisor of Elections	10,831										10,831
341800 - County Officer Commission and Fees	-1,220,577										-1,220,577
341900 - Other General Government Charges and Fees	4,603,718										4,603,718
342100 - Service Charge - Law Enforcement Services		6,940									6,940
342200 - Service Charge - Fire Protection		398,096									398,096
342300 - Service Charge - Housing for Prisoners	50,898	226,287									277,185
342500 - Service Charge - Protective Inspection Fees						10,851					10,851
342600 - Service Charge - Ambulance Fees		6,796,052									6,796,052
343400 - Service Charge - Garbage/Solid Waste						2,910,440					2,910,440
343600 - Service Charge - Water/Sewer Combination Utility						34,437,242					34,437,242
343700 - Service Charge - Conservation and Resource Management		10,580									10,580
344900 - Service Charge - Other Transportation Charges		48,169									48,169
346900 - Service Charge - Other Human Services Charges		282,792									282,792
347200 - Service Charge - Parks and Recreation	627,398					3,207,685					3,835,083
347500 - Service Charge - Special Recreation Facilities	400,013										400,013
348120 - County Court Criminal - Service Charges	9,784										9,784
348130 - County Court Criminal - Court Costs	64,605										64,605
348140 - County Court Criminal - Non-Local Fines and Forfeitures	7,296										7,296
348210 - Circuit Court Criminal - Filing Fees	40,813										40,813
348220 - Circuit Court Criminal - Service Charges	1,595										1,595
348230 - Circuit Court Criminal - Court Costs	97,664										97,664
348310 - County Court Civil - Filing Fees	387,001										387,001
348320 - County Court Civil - Service Charges	5,749										5,749
348410 - Circuit Court Civil - Filing Fees	328,162										328,162
348420 - Circuit Court Civil - Service Charges	119,011										119,011
348520 - Traffic Court - Service Charges	109,808										109,808

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348530 - Traffic Court - Court Costs	320,363										320,363
348610 - Juvenile Court - Filing Fees	635										635
348620 - Juvenile Court - Service Charges	4,468										4,468
348630 - Juvenile Court - Court Costs	9,787										9,787
348710 - Probate Court - Filing Fees	206,819										206,819
348720 - Probate Court - Service Charges	10,717										10,717
348921 - Court Innovations/Local Requirements		76,197									76,197
348923 - Law Library	25,399										25,399
348930 - State Court Facility Surcharge (\$30)	40,001	120,004									160,005
348931 - Traffic Surcharge		41,860									41,860
348990 - Other Court Collections Transferred to BOCC		79,647									79,647
349000 - Other Charges for Services	18,497	97,309				20,801					136,607
351100 - Judgments and Fines - As Decided by County Court Criminal	286,724										286,724
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	75,287										75,287
351500 - Judgments and Fines - As Decided by Traffic Court	361,000										361,000
351700 - Intergovernmental Radio Communication Program	86,499										86,499
351800 - 10% of Fines to Public Records Modernization Trust Fund	116,052										116,052
352000 - Fines - Library	15,203										15,203
354000 - Fines - Local Ordinance Violation	126,922	232,409				15,500					374,831
358200 - Sale of Contraband Property Seized by Law Enforcement		97,932									97,932
361100 - Interest	1,519,989	1,648,704	89,022	1,460,299		1,991,158	523,889	2,518,479			9,751,540
362000 - Rents and Royalties	411,805					25,556					437,361
364000 - Disposition of Fixed Assets	108,389	9,521				6,263					124,173
366000 - Contributions and Donations from Private Sources	95,706	540,040				2,500					638,246
367000 - Licenses	165,523										165,523
368000 - Pension Fund Contributions								2,206,025			2,206,025
369300 - Settlements		398,872									398,872
369900 - Other Miscellaneous Revenues	4,167,674	1,344,360		1,593,398		70,932	2,911,870				10,088,234
381000 - Inter-Fund Group Transfers In	4,216,086	12,420,203	1,133,942			107,516	901,995				18,779,742
389700 - Proprietary - Capital Contributions from Other Public Source						18,553	173,672				192,225
389800 - Proprietary - Capital Contributions from Private Source						8,058,506					8,058,506
Grand Total	123,683,917	90,736,979	6,323,308	22,044,047		68,289,926	37,046,070	4,724,504			352,848,751

Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	737,423										737,423
511.30 - Legislative - Operating Expenses	281,796	154									281,950
512.10 - Executive - Personnel Services	513,834										513,834
512.30 - Executive - Operating Expenses	18,924	30,728									49,652
513.10 - Financial and Administrative - Personnel Services	9,083,658						1,303,835				10,387,493
513.30 - Financial and Administrative - Operating Expenses	3,146,837	393,538					3,379,841				6,920,216
513.60 - Financial and Administrative - Capital Outlay	233,226	125,365									358,591
514.10 - Legal Counsel - Personnel Services	821,259										821,259
514.30 - Legal Counsel - Operating Expenses	307,271	2,364									309,635
515.10 - Comprehensive Planning - Personnel Services	1,148,889	414,321									1,563,210
515.30 - Comprehensive Planning - Operating Expenses	375,838	255,563									631,401
515.60 - Comprehensive Planning - Capital Outlay	690	5,169									5,859
515.80 - Comprehensive Planning - Grants and Aids	161,951										161,951
517.70 - Debt Service Payments - Debt Service	3,593		7,883,774								7,887,367
519.10 - Other General Government - Personnel Services	3,285,586	802,733					1,972,551				6,060,870
519.30 - Other General Government - Operating Expenses	3,878,300	532,646					27,319,386	2,577,846			34,308,178
519.60 - Other General Government - Capital Outlay	95,359	697,194		3,375,005							4,167,558
519.80 - Other General Government - Grants and Aids	238,736										238,736
521.10 - Law Enforcement - Personnel Services	26,079,436	221,396					432,448				26,733,280
521.30 - Law Enforcement - Operating Expenses	5,605,860	172,432					32,072				5,810,364
521.60 - Law Enforcement - Capital Outlay	3,862,670	333,277									4,195,947
522.10 - Fire Control - Personnel Services		31,122,771									31,122,771
522.30 - Fire Control - Operating Expenses		6,271,979									6,271,979
522.60 - Fire Control - Capital Outlay		1,131,306		1,686,141							2,817,447
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personnel Services	14,279,626	105,837									14,385,463
523.30 - Detention/Corrections - Operating Expenses	3,165,008	183,783									3,348,791
523.60 - Detention/Corrections - Capital Outlay	172,653	11,104									183,757
523.80 - Detention/Corrections - Grants and Aids	427,122										427,122
524.10 - Protective Inspections - Personnel Services	400,639						3,054,391				3,455,030
524.30 - Protective Inspections - Operating Expenses	60,944	6,662					1,974,945				2,042,551
525.10 - Emergency and Disaster Relief - Personnel Services	525,989	195,358									721,347
525.30 - Emergency and Disaster Relief - Operating Expenses	199,871	307,039									506,910
525.60 - Emergency and Disaster Relief - Capital Outlay	23,115	124,121									147,236
527.30 - Medical Examiners - Operating Expenses	441,378										441,378
529.30 - Other Public Safety - Operating Expenses	3,039										3,039
534.10 - Garbage/Solid Waste - Personnel Services							865,765				865,765
534.30 - Garbage/Solid Waste - Operating Expenses		2,188		96,508			14,906,816				15,005,512
534.80 - Garbage/Solid Waste - Grants and Aids							55,454				55,454
536.10 - Water/Sewer Services - Personnel Services							11,073,448				11,073,448
536.30 - Water/Sewer Services - Operating Expenses		55,354					31,605,507				31,660,861
536.70 - Water/Sewer Services - Debt Service							138,517				138,517
537.10 - Conservation/Resource Management - Personnel Services	259,217										259,217
537.30 - Conservation/Resource Management - Operating Expenses	65,816	231,904									297,720
538.10 - Flood Control/Stormwater Control - Personnel Services		459,863									459,863
538.30 - Flood Control/Stormwater Control - Operating Expenses		332,139									332,139

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.60 - Flood Control/Stormwater Control - Capital Outlay		209,819		2,005,949							2,215,768
539.60 - Other Physical Environment - Capital Outlay		102,993									102,993
541.10 - Road/Street Facilities - Personnel Services		8,955,378									8,955,378
541.30 - Road/Street Facilities - Operating Expenses	302	8,850,147									8,850,449
541.60 - Road/Street Facilities - Capital Outlay	217,575	4,602,150		8,402,418							13,222,143
541.80 - Road/Street Facilities - Grants and Aids	3,985,104	24,528									4,009,632
552.80 - Industry Development - Grants and Aids	226,900										226,900
553.10 - Veterans Services - Personnel Services	153,055										153,055
553.30 - Veterans Services - Operating Expenses	3,462										3,462
553.80 - Veterans Services - Grants and Aids	90,000										90,000
554.30 - Housing and Urban Development - Operating Expenses		36,533									36,533
554.80 - Housing and Urban Development - Grants and Aids		60									60
559.80 - Other Economic Development - Grants and Aids		210,000									210,000
562.10 - Health - Personnel Services	484,671										484,671
562.30 - Health - Operating Expenses	58,336	1,704									60,040
562.80 - Health - Grants and Aids	348,060										348,060
563.80 - Mental Health - Grants and Aids	343,727										343,727
564.10 - Public Assistance - Personnel Services	56,617	270,163									326,780
564.30 - Public Assistance - Operating Expenses	1,444,764	3,148,227									4,592,991
564.60 - Public Assistance - Capital Outlay		3,090									3,090
564.80 - Public Assistance - Grants and Aids	151,839	60,840									212,679
569.10 - Other Human Services - Personnel Services		32,356									32,356
569.30 - Other Human Services - Operating Expenses	52,380	9,006									61,386
569.80 - Other Human Services - Grants and Aids	2,358,440	2,628,174									4,986,614
571.10 - Libraries - Personnel Services	2,386,955										2,386,955
571.30 - Libraries - Operating Expenses	1,020,011	38,063									1,058,074
571.60 - Libraries - Capital Outlay	7,693	223,770									231,463
572.10 - Parks/Recreation - Personnel Services	4,871,583	166,534				633,933					5,672,050
572.30 - Parks/Recreation - Operating Expenses	2,056,950	740,162				2,164,736					4,961,848
572.60 - Parks/Recreation - Capital Outlay	662,397	7,588,302		1,736,353							9,987,052
572.70 - Parks/Recreation - Debt Service						15,496					15,496
572.80 - Parks/Recreation - Grants and Aids	111,786	880,351									992,137
575.30 - Special Facilities - Operating Expenses		76,560									76,560
575.60 - Special Facilities - Capital Outlay		840,723									840,723
581.90 - Interfund Transfers Out - Other Uses	13,292,530	3,832,885	162,852	1,491,475							18,779,742
601.30 - Court Administration - Operating Expenses		25,399									25,399
601.80 - Court Administration - Grants and Aids		51,333									51,333
602.80 - State Attorney Administration - Grants and Aids	18,094	282,115									300,209
603.80 - Public Defender Administration - Grants and Aids	3,053	86,886									89,939
604.10 - Clerk of Court Administration - Personnel Services	549,462										549,462
604.30 - Clerk of Court Administration - Operating Expenses	39,677										39,677
605.30 - Judicial Support - Operating Expenses	260,323										260,323
607.10 - Appeals - Personnel Services	42,427										42,427
607.30 - Appeals - Operating Expenses	979										979
608.10 - Jury Management - Personnel Services	99,110										99,110
608.30 - Jury Management - Operating Expenses	41,128										41,128
614.10 - Clerk of Court - Personnel Services	386,032										386,032
614.30 - Clerk of Court - Operating Expenses	14,451										14,451
615.10 - Court Reporter Services - Personnel Services	54,046										54,046

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
615.30 - Court Reporter Services - Operating Expenses	80										80
629.10 - Other Circuit Court-Criminal Costs - Personnel Services	136,298										136,298
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	42,744										42,744
634.30 - Clerk of Court - Operating Expenses	17,844										17,844
634.80 - Clerk of Court - Grants and Aids	278,446										278,446
654.10 - Clerk of Court - Personnel Services	228,231										228,231
654.30 - Clerk of Court - Operating Expenses	12,338										12,338
667.80 - Court-Based Victim Services - Grants and Aids	72,218										72,218
674.10 - Clerk of Court - Personnel Services	234,457										234,457
674.30 - Clerk of Court - Operating Expenses	9,743										9,743
675.10 - Court Reporter Services - Personnel Services	15,963										15,963
675.30 - Court Reporter Services - Operating Expenses	11										11
685.30 - Guardian ad Litem - Operating Expenses	9,172	110,940									120,112
694.10 - Clerk of Court - Personnel Services	175,415										175,415
694.30 - Clerk of Court - Operating Expenses	4,720										4,720
711.10 - Courthouse Security - Personnel Services	2,254,064										2,254,064
711.30 - Courthouse Security - Operating Expenses	20,626										20,626
714.10 - Public Law Library - Personnel Services	86,025										86,025
714.30 - Public Law Library - Operating Expenses	8,964										8,964
724.10 - Clerk of Court - Personnel Services	131,920										131,920
724.30 - Clerk of Court - Operating Expenses	4,148										4,148
725.10 - Court Reporter Services - Personnel Services	4,148										4,148
725.30 - Court Reporter Services - Operating Expenses	3										3
744.10 - Clerk of Court - Personnel Services	215,713										215,713
744.30 - Clerk of Court - Operating Expenses	11,365										11,365
764.10 - Clerk of Court - Personnel Services	483,304										483,304
764.30 - Clerk of Court - Operating Expenses	12,686										12,686
Grand Total	120,270,118	88,631,300	8,046,626	18,793,849		66,489,008	34,440,133	2,577,846			339,248,880

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Indian River County Emergency Services District	Blended in Primary Report	\$43,680,417	\$38,629,036	\$0
Special District - Solid Waste Disposal District	Blended in Primary Report	\$17,300,316	\$16,605,910	\$0