

OUTSIDE AGENCY FUNDING POLICY

Purpose:

"Outside Agencies" are entities which perform a particular socioeconomic service for Indian River County. Partial support for their activities comes from County funds. This policy was developed to provide guidelines for Staff and the Board of County Commissioners in the funding of such agencies.

Five types of outside agencies are addressed in the body of this policy; Nonprofit, Children's Services, Tourist Development, Quasi-nonprofit, and State agencies. Within each section is a discussion of how County monies are to be allocated to such agencies, how agencies should apply for County funds and each agency's fiscal responsibilities to the County upon the receipt of such funds.

Effective Date:

This policy shall become effective immediately upon adoption by the Board of County Commissioners of Indian River County.

I. Nonprofit Agencies:

Indian River County provides funding to various nonprofit organizations offering social services within its boundaries. These expenditures are funded from **General Fund revenues** currently. This policy will cover nonprofit agency funding from all ad valorem taxing funds.

A. Total Nonprofit Funding Allocation - The total amount allocated to nonprofit agencies will be adjusted each year as shown below.

1. The total allocation for nonprofit agencies will be as follows in FY2017/18:

<u>Agency</u>	<u>Amount</u>
<u>Mental Health Walk-In Clinic</u>	<u>\$22,500</u>
<u>Harvest Food Outreach Center</u>	<u>\$10,000</u>
<u>211 Palm Beach/Treasure Coast, Inc.</u>	<u>\$10,000</u>
<u>Senior Services</u>	<u>\$117,207</u>
<u>Total</u>	<u>\$159,707</u>

2. No new Nonprofit Agency requests for funding will be approved in FY2017/18 or thereafter.

3. No Nonprofit Agencies will be funded in FY2018/19 or thereafter.

4. Any federal grant sub-recipient will also be required to complete a sub-recipient grant agreement.

1. The total allocation for nonprofit agencies will be capped at \$256,516, which is the amount allocated for FY 2001/2002. In any year ~~up to~~ \$256,516 may be allocated to all nonprofit agencies.

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2. ~~The total allocation will serve as a "ceiling" for total non-profit agency funding. Depending upon financial considerations, this amount may be reduced by the County Administrator or the Board of County Commissioners.~~

B. Nonprofit Agency Application for Funding

1. In March 2017~~of each year~~, the Budget Office sends out application packets for the upcoming budget year. These packets ~~were~~ are mailed to all nonprofit agencies that received funding in the current year, requested funding for the current year, or inquired about funding any time during the last twelve months.
2. Completed application packets and all additional documentation ~~must be~~ were submitted to the Budget Office by May 1, 2017~~4th~~ in order to be considered for funding in the upcoming budget.
3. The application packets can be seen in Attachment A to this document. The application includes a description of the countywide purpose for the funds requested, a listing of the organization's board of directors, salary information, and various financial forms.
4. Certain documentation ~~is~~ was required from each agency in addition to the application packet as shown below.
 - a. The agency's latest tax return (Form 990)
 - b. Copy of the Letter of Determination of the agency's nonprofit status (section 501(c)(3)) from the Internal Revenue Service, including Federal Identification Number.
 - c. A statement of agency revenues and expenses for the most recent fiscal year.
 - d. A balance sheet showing the assets, liabilities, and fund balances of the agency.
 - e. Copy of the letter from the Florida Department of Agriculture & Consumer Services verifying that the agency has complied with the registration requirements of Chapter 496, Florida Statutes, the Solicitations of Contributions Act.
 - f. If the organization has an annual review, compilation, or audit completed by an independent certified public accountant, submit a copy with the application.
 - g. In accordance with this policy, if an agency received \$100,000 or more from the County for the prior year, then the agency must have an audit completed by an independent certified public accountant at the end of the agency's fiscal year. A copy of this audit must be submitted to the Indian River County Office of Management and Budget within ~~120~~ 180 days after the end of the agency's fiscal year. ~~The Budget Office may extend the 180 day audit submittal requirement, based upon a written request justifying the extension and if deemed to be in the best interest of the County. The extension will typically not exceed the three (3) months from the original due date. If an audit required~~

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~~by this policy for a previous year is past due and has not been submitted by May 1st, then any application for funding for the next year will be declined.~~

5. Indian River County will accept applications for funding from nonprofit agencies during this time period only. If an agency submits an application for funding after **May 1st**, it will not be approved during the current funding cycle. This application may be considered for the next fiscal year if requested by the agency. If any agency requests funding during the middle of a fiscal year, this request may only be funded in the following year through the normal application process.
6. In September each year, the Board of County Commissioners holds a Preliminary Budget Hearing and a Final Budget Hearing in order to legally adopt the Operating Budget for the next fiscal year. Each of these is a public hearing, and is advertised to the public prior to the meeting. Once the budget is legally adopted, the Budget Office will notify each agency of its allocation.

C. Amount and Term of Funding for Individual Nonprofit Agencies Reserved.

~~1. The County intends for nonprofit funding to enable agencies to become established. These funds could be considered "startup assistance". In time, each agency should develop its own revenue stream, separate from public funds.~~

~~a. In order to implement this policy, the County will provide funding to an agency for a period of no more than four (4) years.~~

~~b. Once an agency has received funding for four (4) years, that agency will become ineligible to receive funding from County nonprofit funds.~~

~~c. Any agencies that have received nonprofit funding from the General Fund of Indian River County prior to or during the 2001/2002 fiscal year will remain eligible for funding for the next three (3) years. After that time, these agencies will become ineligible for funding in accordance with policies I.C.1.a and I.C.1.b.~~

~~2. The total allocated for all nonprofits serves as only a ceiling. Even if additional funds are available, no agency is guaranteed funding.~~

~~3. The County Administrator will recommend funding for each agency in accordance with this policy. The County Administrator may adjust the recommended funding for any agency on an as needed basis. This amount will be included in the proposed budget presented to the Board of Commissioners.~~

~~4. All funding allocations to agencies are awarded at the discretion of the Board of Commissioners. If an agency does not exhibit a countywide purpose for a program, if this need is being met by other agencies, or based on Board discretion, then such agency may not receive funding.~~

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D. Nonprofit Agency Responsibilities After Award of Funding

1. Indian River County provides funding to all nonprofit agencies on a reimbursement basis only.
2. All reimbursable expenses must be documented by an invoice and/or a copy of the canceled check. Any expense not documented properly to the satisfaction of the Office of Management & Budget and/or the County Administrator may not be reimbursed.
3. If an agency repeatedly fails to provide adequate documentation, this may be reported to the Board of Commissioners. In the event an agency provides inadequate documentation on a consistent basis, funding may be discontinued immediately. Additionally, this may adversely affect future funding requests.
4. Expenditures may only be reimbursed from the fiscal year for which funding was awarded. For example, no expenditures prior to October 1st may be reimbursed with funds from the following year. Additionally, if any funds are unexpended at the end of a fiscal year, these funds are not carried over to the next year unless expressly authorized by the Board of Commissioners.
5. All requests for reimbursement at fiscal year end (September 30th) must be submitted on a timely basis. Each year, the Office of Management & Budget will send a letter to all nonprofit agencies advising of the deadline for reimbursement requests for the fiscal year. This deadline is typically early to mid October, since the Finance Department does not process checks for the prior fiscal year beyond that point.
6. Each reimbursement request must include a summary of expenses by type. These summaries should be broken down into salaries, benefits, supplies, contractual services, etc. If Indian River County is reimbursing an agency for only a portion of an expense (e.g. salary of an employee), then the method for this portion should be disclosed on the summary. The Office of Management & Budget has summary forms available.
7. Indian River County will not reimburse certain types of expenditures. These expenditure types are listed below.
 - a. Travel expenses for travel outside the County including but not limited to; mileage reimbursement, hotel rooms, meals, meal allowances, per diem, and tolls. Mileage reimbursement for local travel (within Indian River County) is allowable.
 - b. Sick or Vacation payments for employees. Since agencies may have various sick and vacation pay policies, these must be provided from other sources.
 - c. Any expenses not associated with the provision of the program for which the County has awarded funding.
 - d. Any expense not outlined in the agency's funding application.
8. The County reserves the right to decline reimbursement for any expense as deemed necessary.

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9. If an agency receives \$100,000 or more from Indian River County (through all sources, e.g. General Fund, Children's Services, Tourist Tax, etc.), the agency is required to have an audit completed by an independent certified public accountant at the end of the agency's fiscal year. Within ~~120~~ 180 days of the end of the agency's fiscal year, the agency will submit the audit to the Indian River County Office of Management & Budget. This fiscal year will be as reported on the application for funding. The Budget Office may extend the 180 day audit submittal requirement, based upon a written request justifying the extension and if deemed to be in the best interest of the County. The extension will typically not exceed the three (3) months from the original due date. Prior to any change in the fiscal period for an organization, the County shall be notified.
10. If an agency receives a qualified opinion from it's independent auditor, this will be reported to the Board of County Commissioners and funding will cease immediately. If the Budget Office has any questions regarding a part of the financial statements, audit comments, or notes, a letter requesting clarification may be sent to the agency.
- ~~10.~~11. Each Nonprofit Agency receiving funding in FY2017-18 will be required to execute an Indian River County grant contract.

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II. Quasi-Nonprofit Agencies:

Quasi-nonprofit agencies provide services the County is mandated to provide by law, legislation, or the County's Comprehensive Plan. If these agencies did not provide such services, the County would have to provide them instead. Relationships between the County and quasi-nonprofit agencies are typically governed by contractual agreements. In addition, some quasi-nonprofit activities are funded in part by grants from state and federal governments. If a portion of this policy conflicts with such a contractual agreement or a grant requirement, then the contract or grant will supersede.

A. Quasi-Nonprofit Agency Funding Levels

1. If the County has entered into a contractual agreement with a quasi-nonprofit agency, which addresses funding levels over a period of time, the contracted amounts will dictate funding.
2. If the County receives a grant from a state, federal, or other governmental entity, any grant requirements will dictate. A local match required for a grant will be provided as stated in an agreement. If the County provides a certain portion of a match, then allocations for the local agency will change as the required match changes.
3. If neither a grant match is required of the County nor any agreement outlines a specified funding level, the agency's allocation will be determined in the same manner as outlined for nonprofit agencies (in Section I.C.).

B. Quasi-Nonprofit Application for Funding

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1. In early March of each year, the Budget Office sends out application packets for the upcoming budget year. These packets are sent out to all quasi-nonprofit agencies that received funding in the current year.
2. Completed application packets and all additional documentation must be submitted to the Budget Office by **May 1st** in order to be considered for funding in the upcoming budget.
3. The application packets can be seen in Attachment A to this document. The application includes a description of the countywide purpose for the funds requested, a listing of the organization's board of directors, salary information, and various financial forms.
4. In September each year, the Board of Commissioners holds a Preliminary Budget Hearing and a Final Budget Hearing in order to legally adopt the Operating Budget for the next fiscal year. Each of these is a public hearing, and is advertised to the public prior to the meeting. Once the budget is legally adopted, the Budget Office will notify each agency of its allocation.

C. Quasi-Nonprofit Responsibilities After Award of Funding

1. In the event a contractual agreement or grant requirement addresses these issues, such agreement or grant will govern quasi-nonprofit agency responsibilities. Otherwise, these agencies fall under the same guidelines as nonprofit organizations in this policy.
2. Each Quasi-Nonprofit Agency receiving funding in FY2017-18 will be required to execute an Indian River County grant contract.

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III. Children's Services Agencies:

On May 13, 1997, the Board of Commissioners adopted Ordinance No. 97-17, which created the Children's Services Advisory Committee (formerly known as the Children's Services Network). This ordinance provides the guidelines for funding Children's Services agencies. Some additional rules and guidelines are provided by this policy relating to reimbursable expenditures for outside agencies. In the event of a conflict between this policy and the ordinance, the ordinance will supersede. The Human Services Department administers the Children's Services network, and thus sets policies for these agencies. However, the Office of Management & Budget reviews all requests for reimbursement. Proper documentation of expenses is required as outlined in the policy for nonprofit agencies. Additionally, these expenses will be reviewed to ensure they were incurred in order to provide the program approved by the Children's Services Advisory Committee and the Board of Commissioners.

A. Total Children's Services Funding Allocation

1. The Children's Services ordinance enumerates a funding level for Children's Services agencies. For the first three fiscal years, this level was set at specific dollar amounts. For fiscal years 1998/99, 1999/2000, and 2000/01 these amounts were \$300,000, \$500,000, and \$750,000, respectively. For fiscal year 2001/2002 and future years, this amount will be determined based on an upper limit of 0.125 mills. However, a cap of \$900,000 has been placed on the Children's Services Advisory Committee until the needs assessment and

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asset mapping has been completed.

B. Children's Services Agencies Responsibilities After Award of Funding

1. Children's Services agencies will have the same responsibilities after receiving funding as outlined in the policy for nonprofit agencies.

IV. State Agencies:

State agencies provide various services within Indian River County in accordance with Florida Statutes. These agencies include the State Attorney, Public Defender, State Forestry Service, Health Department, and others. Florida Statutes govern the relationship between the County and these organizations in most cases. Indian River County has contractual relationships with others, in accordance with ~~Florida, the~~ Statutes as well (e.g., State Health Department). Whenever a contractual agreement or Florida Statutes do not establish such regulations, the policy for nonprofit organizations will be followed.

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A. State Agency Application for Funding

1. In early March of each year, the Budget Office sends out application packets for the upcoming budget year. These packets are sent out to all state agencies that received funding in the current year.
2. Completed application packets and all additional documentation must be submitted to the Budget Office by *May 1st* for the upcoming budget.
3. The application packets can be seen in Attachment B to this document. The application includes a description of the countywide purpose for the funds requested, a listing of the organization's board of directors, salary information, and various financial forms.
4. After a thorough review, the County Administrator presents the recommended budget to the Board of County Commissioners in early July of each year. This proposed budget, which includes funding requests and recommended funding levels for all state agencies is formally reviewed by the Commissioners at public workshops, also held in July. Each agency will be notified in advance of the date of these workshops. Agencies are encouraged to attend these workshops, as discussion may arise that may be relevant to such agencies.
5. In September each year, the Board of Commissioners holds a Preliminary Budget Hearing and a Final Budget Hearing in order to legally adopt the Operating Budget for the next fiscal year. Each of these is a public hearing, and is advertised to the public prior to the meeting. Once the budget is legally adopted, the Budget Office will notify each agency of its allocation.

B. State Agency Funding Levels

1. Any Florida Statutes or agreements with State Agencies that address funding levels will govern this area.
2. In the absence of governing statutes or agreements, the County Administrator will determine a recommended funding level for each State Agency. Increases in allocation

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may be on the same basis as provided for nonprofit agencies or on another basis.

V. Tourist Development Agencies

In 1987, Indian River County began levying the Tourist Development Tax in accordance with Section 125.0104, Florida Statutes. Out of the four (4) cents of tourist tax levied within the County, 1-1/2 cents is awarded to agencies that promote and advertise tourism in Indian River County nationally and internationally. This policy provides guidelines for funding agencies with Tourist Development Tax. Florida Statutes provide certain requirements for the use of these taxes. This document outlines other policies not addressed in the Statutes (Section 125.0104). In the event of a conflict between the Florida Statutes and this policy, the Florida Statutes will govern.

A. Tourist Development Agency Application for Funding

1. In early March of each year, the Budget Office sends out application packets for the upcoming budget year. These packets are sent out to all tourist development agencies that received funding in the current year, requested funding for the current year, or inquired about funding any time during the last twelve months.
2. Completed application packets and all additional documentation must be submitted to the Budget Office by **May 1st** in order to be considered for funding in the upcoming budget.
3. The application packets can be seen in Attachments A and C to this document. The application includes a description of the countywide purpose for the funds requested, a listing of the organization's board of directors, salary information, and various financial forms.
4. Certain documentation is required from each agency in addition to the application packet as shown below.
 - a. The agency's latest tax return (Form 990)
 - b. Copy of the Letter of Determination of the agency's nonprofit status (section 501(c)(3) including Federal Identification Number.
 - c. A statement of agency revenues and expenses for the most recent fiscal year.
 - d. A balance sheet showing the assets, liabilities, and fund balances of the agency.
 - e. Copy of the letter from the State of Florida verifying that the agency has complied with the registration requirements of Chapter 496, Florida Statutes, the Solicitations of Contributions Act.
 - f. If the organization has an annual review, compilation, or audit completed by an independent certified public accountant, a copy must be submitted with the application.
 - g. In accordance with this policy, if an agency received \$100,000 or more from the

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County for the prior year, then the agency must have an audit completed by an independent certified public accountant at the end of the fiscal year for the agency. A copy of this audit must be submitted to the Indian River County Office of Management and Budget within ~~120~~ 180 days after the end of the agency's fiscal year. The Budget Office may extend the 180 day audit submittal requirement, based upon a written request justifying the extension and if deemed to be in the best interest of the County. The extension will typically not exceed the three (3) months from the original due date. ~~If an audit required by this policy for a previous year is past due and has not been submitted by May 1st, then any application for funding for the next year will be declined.~~

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5. During a public meeting (typically scheduled in May), the Tourist Development Council (TDC) will review all applications for funding. At that meeting, the TDC will vote on and approve a recommended level of funding for each agency. The aggregate amount of funding approved for all agencies will equal total revenues for the Tourist Development Fund (Fund 119) as projected by the Office of Management & Budget.
6. Subsequent to the TDC meeting, the Office of Management & Budget will present the TDC recommendation to the Board of Commissioners for approval. The approved funding recommendations will be incorporated into the County Administrator's recommended budget for the next fiscal year.
7. In September each year, the Board of Commissioners holds a Preliminary Budget Hearing and a Final Budget Hearing in order to legally adopt the Operating Budget for the next fiscal year. Each of these is a public hearing, and is advertised to the public prior to the meeting. Once the budget is legally adopted, the Budget Office will then notify each agency of its allocation.

B. Tourist Development Agency Funding Levels

1. The aggregate amount of funding available for Tourist Development agencies is determined directly by the amount of Tourist Tax for a given fiscal year. 1-1/2 cents out of the total 4 cents of Tourist Development Tax levied in Indian River County is allocated to these agencies each year.
2. The Office of Management & Budget will develop revenue projections for the Tourist Development Fund for next fiscal year, prior to the TDC meeting in May. This revenue estimate will set the maximum allocation for all agencies.
3. Allocations for individual agencies will be recommended by the TDC to the Board of Commissioners. Decisions to fund new agencies, to discontinue funding to current agencies, and to change allocations to current agencies will be at the discretion of the TDC and finally, the Board of Commissioners.
4. In order to receive funding, an agency must promote, enhance, or attract tourism in Indian River County.
5. Indian River County currently has an agreement with the Indian River County/ Vero Beach Chamber of Commerce designating the Chamber as the County's tourist development

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agency. This agreement will be followed in all aspects of the policy for funding tourist development agencies.

6. The Tourist Development Council has adopted a policy of rating more highly, funding applications for agencies that more directly promote tourism. Also, the TDC will discourage the use of tourist tax monies on salaries. This is in an attempt to direct tourist tax dollars to agencies that "put heads on beds".

C. Tourist Development Agency Responsibilities After Award of Funding

1. Indian River County provides funding to tourist development agencies on a reimbursement basis.
2. All reimbursable expenses must be documented by an invoice and/or a copy of canceled check. Any expense not documented properly to the satisfaction of the Office of Management & Budget and/or the County Administrator may not be reimbursed.
3. If an agency repeatedly fails to provide adequate documentation, this may be reported to the Board of Commissioners. In the event an agency provides inadequate documentation on a consistent basis, funding may be discontinued immediately. Additionally, this may adversely affect future funding requests.
4. Only expenditures during the fiscal year for which funding was awarded may be reimbursed. For example, no expenditures prior to October 1st may be reimbursed with funds from the following year. Additionally, if any funds are unexpended at the end of a fiscal year, these funds are not carried over to the next year unless expressly authorized by the Board of Commissioners.
5. All requests for reimbursement at fiscal year end (September 30th) must be submitted on a timely basis. Each year, the Office of Management & Budget will send a letter to all tourist development agencies advising of the deadline for reimbursement requests for the fiscal year. This deadline is typically early to mid October, since the Finance Department does not process checks for the prior fiscal year beyond that point.
6. Each reimbursement request must include a summary of expenses by type. These summaries should be broken down into salaries, benefits, supplies, contractual services, etc. If Indian River County is reimbursing an agency for only a portion of an expense (e.g. salary of an employee), then the method for this portion should be disclosed on the summary. The Office of Management & Budget has summary forms available.
7. Indian River County will not reimburse certain types of expenditures. These expenditure types are listed below.
 - a. Travel expenses for travel outside the County including but not limited to; mileage reimbursement, hotel rooms, meals, meal allowances, per diem, and tolls. Mileage reimbursement for local travel (within Indian River County) is allowable.
 - b. Sick or Vacation payments for employees. Since agencies may have various sick and vacation pay policies, these must be provided from other sources.

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- c. Any expenses not associated with the provision of the program for which the County has awarded funding.
 - d. Any expense not outlined in the agency's funding application.
8. The County reserves the right to decline reimbursement for any expense as deemed necessary.
9. If an agency receives \$100,000 or more from Indian River County (through all sources, e.g. General Fund, Children's Services, Tourist Tax, etc.), the agency is required to have an audit completed by an independent certified public accountant at the end of the agency's fiscal year. Within 120 180 days of the end of the agency's fiscal year, the agency will submit the audit to the Indian River County Office of Management & Budget. The Budget Office may extend the 180 day audit submittal requirement, based upon a written request justifying the extension and if deemed to be in the best interest of the County. The extension will typically not exceed the three (3) months from the original due date. This fiscal year will be as reported on the application for funding. Prior to any change in the fiscal period for an organization, the County shall be notified.
10. If an agency receives a qualified opinion from it's independent auditor, this will be reported to the Board of Commissioners and funding will cease immediately. If the Budget Office has any questions regarding a part of the financial statements, audit comments, or notes, a letter requesting clarification may be sent to the agency.
11. Each Tourist Development Agency Agency receiving funding in FY2017-18 will be required to execute an Indian River County grant contract.

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