

Unit Information

Unit ID: 100031

Year: 2016

Unit Name: Indian River

Unit Status: Active

Unit Dependency:

Location Information

Name: Hon. Jeffrey R. Smith

Title: Clerk of Circuit Court and Comptroller

Phone: (772) 226-1205

Fax: (772) 770-5331

Address:

1801 27th Street
Vero Beach, FL 32960-3388

Contact Information

Name: Mrs. Diane Bernardo

Title: Finance Director

Phone: (772) 226-1205

Email: dbernardo@clerk.indian-river.org

Address:

1801 27th Street
Vero Beach, FL 32960-3388

AFR Details

Original AFR

AFR Status: In Process

AFR Received Date:

Audit Received Date:

Submission Type:

Debt Information

Long-Term Debt: \$64,318,116

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/7/2017

Auditor Name: Rehmann Robson, LLC

Address:
5070 North Highway A1A
Suite 250
Vero Beach, FL 32960

Certification

Chief Financial Officer

Name: Jeffrey R. Smith

Title: Clerk of Circuit Court and Comptroller



Have You Experienced a Financial Emergency in this year?

If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

Auditor General Rule: Section 10.554(1)(h)6.b): If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

Chairman/Elected Official

Name: Joseph E. Flescher

Title: Chairman of the Board of County Commissioners

Yes No

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Revenues Report for FYE 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	54,594,386	25,506,424	4,594,381			19,071					84,714,262
312100 - Local Option Taxes		1,825,118	608,373								2,433,491
312300 - County Ninth-Cent Voted Fuel Tax		167,814									167,814
312410 - First Local Option Fuel Tax		3,574,121									3,574,121
312600 - Discretionary Sales Surtaxes				16,858,894							16,858,894
315000 - Communications Service Tax (Chapter 202)	1,177,455										1,177,455
316000 - Local Business Tax (Chapter 205)	175,565										175,565
322000 - Building Permits	227,151					3,298,250					3,525,401
323100 - Franchise Fee - Electricity	7,070,693										7,070,693
323300 - Franchise Fee - Water	1,656,613										1,656,613
323400 - Franchise Fee - Gas	83,665										83,665
323700 - Franchise Fee - Solid Waste	462,596										462,596
324110 - Impact Fees - Residential - Public Safety		634,036									634,036
324120 - Impact Fees - Commercial - Public Safety		87,034									87,034
324210 - Impact Fees - Residential - Physical Environment											0
324310 - Impact Fees - Residential - Transportation		3,492,114									3,492,114
324320 - Impact Fees - Commercial - Transportation		335,377									335,377
324610 - Impact Fees - Residential - Culture/Recreation		1,127,537									1,127,537
324710 - Impact Fees - Residential - Other		548,834									548,834
324720 - Impact Fees - Commercial - Other		36,731									36,731
325100 - Special Assessments - Capital Improvement		266,598		45							266,643
325200 - Special Assessments - Charges for Public Services		269,579				11,274,003					11,543,582
329000 - Other Permits, Fees & Special Assessments	32,805	198,771				43,615					275,191
331100 - Federal Grant - General Government		4,026									4,026
331200 - Federal Grant - Public Safety	142,458	218,823									361,281
331310 - Federal Grant - Water Supply System											0
331390 - Federal Grant - Other Physical Environment				668,070							668,070
331420 - Federal Grant - Mass Transit	4,413,330	841,323									5,254,653
331490 - Federal Grant - Other Transportation		42,281		1,019,263							1,061,544
331500 - Federal Grant - Economic Environment											0
331620 - Federal Grant - Public Assistance		795,558									795,558
331690 - Federal Grant - Other Human Services		2,384,081									2,384,081
331700 - Federal Grant - Culture/Recreation		150,000									150,000
333000 - Federal Payments In Lieu Of Taxes	39,326										39,326
334100 - State Grant - General Government	197,049										197,049
334200 - State Grant - Public Safety	119,750	41,823									161,573
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment		1,843,587									1,843,587
334420 - State Grant - Mass Transit	338,296	523,542									861,838
334490 - State Grant - Other Transportation		1,511,347		228,646							1,739,993
334690 - State Grant - Other Human Services		706,401									706,401
334700 - State Grant - Culture/Recreation	98,318										98,318
335120 - State Revenue Sharing - Proceeds	3,431,119										3,431,119
335130 - State Revenue Sharing - Insurance Agents County Licenses	44,262										44,262
335140 - State Revenue Sharing - Mobile Home Licenses	110,343										110,343
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	58,925										58,925

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
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	8,918,910	125,000									9,043,910
335190 - State Revenue Sharing - Other General Government			500,004								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		61,950									61,950
335220 - State Revenue Sharing - Enhanced 911 Fee		698,823									698,823
335490 - State Revenue Sharing - Other Transportation		2,669,303									2,669,303
335610 - State Revenue Sharing - Health or Hospitals	825										825
335700 - State Revenue Sharing - Culture/Recreation		74,965									74,965
337100 - Local Government Unit Grant - General Government											0
337300 - Local Government Unit Grant - Physical Environment		15,000									15,000
337700 - Local Government Unit Grant - Culture/Recreation		51,800									51,800
341100 - Service Charge - Recording Fees	691,808	677,705									1,369,513
341200 - Internal Service Fund Fees and Charges							22,176,846				22,176,846
341300 - Administrative Service Fees		1,315				20					1,335
341520 - Fees remitted to County from Sheriff	567,109										567,109
341550 - Fees remitted to County from Supervisor of Elections	6,215										6,215
341800 - County Officer Commission and Fees	2,433,244										2,433,244
341900 - Other General Government Charges and Fees	663,523										663,523
342100 - Service Charge - Law Enforcement Services		8,220									8,220
342200 - Service Charge - Fire Protection		437,066									437,066
342300 - Service Charge - Housing for Prisoners	84,791	126,098									210,889
342500 - Service Charge - Protective Inspection Fees						10,400					10,400
342600 - Service Charge - Ambulance Fees		5,972,031									5,972,031
343400 - Service Charge - Garbage/Solid Waste						1,973,235					1,973,235
343600 - Service Charge - Water/Sewer Combination Utility						30,777,759					30,777,759
344900 - Service Charge - Other Transportation Charges		27,461									27,461
346900 - Service Charge - Other Human Services Charges		137,702									137,702
347100 - Service Charge - Libraries											0
347200 - Service Charge - Parks and Recreation	869,677					3,285,568					4,155,245
347500 - Service Charge - Special Recreation Facilities	300,607										300,607
348120 - County Court Criminal - Service Charges	14,095										14,095
348130 - County Court Criminal - Court Costs	71,476										71,476
348140 - County Court Criminal - Non-Local Fines and Forfeitures	1,510										1,510
348220 - Circuit Court Criminal - Service Charges	1,187										1,187
348230 - Circuit Court Criminal - Court Costs	53,682										53,682
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures											0
348310 - County Court Civil - Filing Fees	430,023										430,023
348320 - County Court Civil - Service Charges	9,301										9,301
348410 - Circuit Court Civil - Filing Fees	328,908										328,908
348420 - Circuit Court Civil - Service Charges	221,965										221,965
348520 - Traffic Court - Service Charges	126,716										126,716
348530 - Traffic Court - Court Costs	415,312										415,312
348540 - Traffic Court - Non-Local Fines and Forfeitures	49,676										49,676
348610 - Juvenile Court - Filing Fees	585										585
348620 - Juvenile Court - Service Charges	4,035										4,035
348630 - Juvenile Court - Court Costs	5,041										5,041
348710 - Probate Court - Filing Fees	190,455										190,455

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348720 - Probate Court - Service Charges	12,049										12,049
348921 - Court Innovations/Local Requirements		88,411									88,411
348923 - Law Library	29,470										29,470
348930 - State Court Facility Surcharge (\$30)	52,419	157,256									209,675
348931 - Traffic Surcharge		41,541									41,541
348990 - Other Court Collections Transferred to BOCC		89,272									89,272
349000 - Other Charges for Services	18,512	115,459				14,942					148,913
351100 - Judgments and Fines - As Decided by County Court Criminal	16,289										16,289
351700 - Intergovernmental Radio Communication Program	109,571										109,571
351800 - 10% of Fines to Public Records Modernization Trust Fund	906,325	159,500									1,065,825
352000 - Fines - Library	46,102										46,102
354000 - Fines - Local Ordinance Violation	175,638	206,248				35,500					417,386
358200 - Sale of Contraband Property Seized by Law Enforcement		53,100									53,100
361100 - Interest	363,004	384,909	29,965	355,337		791,683	155,801	1,051,271			3,131,970
362000 - Rents and Royalties	276,667	19,626				331,779					628,072
364000 - Disposition of Fixed Assets	94,941	367,562				12,606					475,109
365000 - Sale of Surplus Materials and Scrap						2,400					2,400
366000 - Contributions and Donations from Private Sources	187,329	486,685		36,895							710,909
367000 - Licenses	125,080										125,080
368000 - Pension Fund Contributions								12,096,411			12,096,411
369300 - Settlements				1,200,000							1,200,000
369900 - Other Miscellaneous Revenues	3,592,439	531,106		1,240,063		5,613	1,083,911				6,453,132
381000 - Inter-Fund Group Transfers In	1,342,555	10,988,618				82,667	6,057,307				18,471,147
385000 - Proceeds from Refunding Bonds											0
389700 - Proprietary - Capital Contributions from Other Public Source											0
389800 - Proprietary - Capital Contributions from Private Source						5,143,316					5,143,316
Grand Total	98,729,671	71,906,612	5,732,723	21,607,213		57,102,427	29,473,865	13,147,682			297,700,193

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	780,042										780,042
511.30 - Legislative - Operating Expenses	169,258										169,258
511.60 - Legislative - Capital Outlay											0
512.10 - Executive - Personal Services	545,968										545,968
512.30 - Executive - Operating Expenses	18,468										18,468
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personal Services	7,208,953							766,210			7,975,163
513.30 - Financial and Administrative - Operating Expenses	2,257,021							2,335,748			4,592,769
513.60 - Financial and Administrative - Capital Outlay	304,983										304,983
514.10 - Legal Counsel - Personal Services	709,268										709,268
514.30 - Legal Counsel - Operating Expenses	975,272										975,272
514.60 - Legal Counsel - Capital Outlay	2,056										2,056
515.10 - Comprehensive Planning - Personal Services	847,334	512,906									1,360,240
515.30 - Comprehensive Planning - Operating Expenses	250,240	311,960									562,200
515.60 - Comprehensive Planning - Capital Outlay		220,866									220,866
515.80 - Comprehensive Planning - Grants and Aids	169,278										169,278
517.70 - Debt Service Payments - Debt Service			5,215,007								5,215,007
519.10 - Other General Government - Personal Services	2,466,900	577,529						2,213,990			5,258,419
519.30 - Other General Government - Operating Expenses	3,792,955	131,567						18,782,545	2,494,528		25,201,595
519.60 - Other General Government - Capital Outlay	182,595	98,721		335,239							616,555
519.80 - Other General Government - Grants and Aids	159,094										159,094
521.10 - Law Enforcement - Personal Services	20,758,254	220,679						256,119			21,235,052
521.30 - Law Enforcement - Operating Expenses	873,990	447,336						27,493			1,348,819
521.60 - Law Enforcement - Capital Outlay	1,844,746	117,029									1,961,775
521.80 - Law Enforcement - Grants and Aids		92,978									92,978
522.10 - Fire Control - Personal Services		23,829,441									23,829,441
522.30 - Fire Control - Operating Expenses		4,552,728									4,552,728
522.60 - Fire Control - Capital Outlay		3,710,936		1,211,102							4,922,038
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personal Services	15,784,313	96,074									15,880,387
523.30 - Detention/Corrections - Operating Expenses	1,894,172	735,639									2,629,811
523.60 - Detention/Corrections - Capital Outlay	136,355										136,355
523.80 - Detention/Corrections - Grants and Aids	442,367										442,367
524.10 - Protective Inspections - Personal Services	355,475					1,756,121					2,111,596
524.30 - Protective Inspections - Operating Expenses	56,576					968,529					1,025,105
524.60 - Protective Inspections - Capital Outlay	1,044										1,044
525.10 - Emergency and Disaster Relief - Personal Services	505,358	129,660									635,018
525.30 - Emergency and Disaster Relief - Operating Expenses	151,214	183,749									334,963
525.60 - Emergency and Disaster Relief - Capital Outlay	12,360	67,786									80,146
527.30 - Medical Examiners - Operating Expenses	297,182										297,182
529.30 - Other Public Safety - Operating Expenses	4,956										4,956
534.10 - Garbage/Solid Waste - Personal Services						660,395					660,395
534.30 - Garbage/Solid Waste - Operating Expenses				112,971		12,013,779					12,126,750
534.80 - Garbage/Solid Waste - Grants and Aids						40,539					40,539
536.10 - Water/Sewer Services - Personal Services						8,182,717					8,182,717
536.30 - Water/Sewer Services - Operating Expenses	7,976					26,142,826					26,150,802
536.70 - Water/Sewer Services - Debt Service						1,094,748					1,094,748

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.10 - Conservation/Resource Management - Personal Services	241,810										241,810
537.30 - Conservation/Resource Management - Operating Expenses	34,756	2,510									37,266
537.60 - Conservation/Resource Management - Capital Outlay	11,318										11,318
538.10 - Flood Control/Stormwater Control - Personal Services		282,032									282,032
538.30 - Flood Control/Stormwater Control - Operating Expenses		170,281									170,281
538.60 - Flood Control/Stormwater Control - Capital Outlay		12,394		112,037							124,431
539.30 - Other Physical Environment - Operating Expenses		25,726									25,726
539.60 - Other Physical Environment - Capital Outlay											0
541.10 - Road/Street Facilities - Personal Services		7,670,279									7,670,279
541.30 - Road/Street Facilities - Operating Expenses	36,138	9,488,609									9,524,747
541.60 - Road/Street Facilities - Capital Outlay	966,296	5,562,333		3,486,240							10,014,869
541.80 - Road/Street Facilities - Grants and Aids	3,722,004	60,000									3,782,004
552.80 - Industry Development - Grants and Aids	8,000										8,000
553.10 - Veterans Services - Personal Services	169,099										169,099
553.30 - Veterans Services - Operating Expenses	4,455										4,455
553.80 - Veterans Services - Grants and Aids	239,115										239,115
554.10 - Housing and Urban Development - Personal Services											0
554.30 - Housing and Urban Development - Operating Expenses		3,914									3,914
554.80 - Housing and Urban Development - Grants and Aids		10									10
562.10 - Health - Personal Services	420,370										420,370
562.30 - Health - Operating Expenses	59,445										59,445
562.60 - Health - Capital Outlay	27,663										27,663
562.80 - Health - Grants and Aids	294,710										294,710
563.80 - Mental Health - Grants and Aids	301,541										301,541
564.10 - Public Assistance - Personal Services	42,799	196,194									238,993
564.30 - Public Assistance - Operating Expenses	1,226,983	2,486,603									3,713,586
564.60 - Public Assistance - Capital Outlay		5,145									5,145
564.80 - Public Assistance - Grants and Aids	21,270	445,996									467,266
569.10 - Other Human Services - Personal Services		40,667									40,667
569.30 - Other Human Services - Operating Expenses		29,002									29,002
569.80 - Other Human Services - Grants and Aids	1,434,029	835,975									2,270,004
571.10 - Libraries - Personal Services	2,161,579										2,161,579
571.30 - Libraries - Operating Expenses	1,069,943	96,820									1,166,763
571.60 - Libraries - Capital Outlay	9,365	49,758		5,578							64,701
572.10 - Parks/Recreation - Personal Services	3,845,603	154,798				571,289					4,571,690
572.30 - Parks/Recreation - Operating Expenses	1,349,084	745,244				2,016,913					4,111,241
572.60 - Parks/Recreation - Capital Outlay	205,987	2,807,697		8,066,224							11,079,908
572.70 - Parks/Recreation - Debt Service						17,410					17,410
572.80 - Parks/Recreation - Grants and Aids	102,185	714,952									817,137
575.30 - Special Facilities - Operating Expenses		112,897									112,897
575.60 - Special Facilities - Capital Outlay		63,775									63,775
575.80 - Special Facilities - Grants and Aids		73,078									73,078
581.90 - Interfund Transfers Out - Other Uses	12,727,920	3,319,789	102,981	1,224,916		974,521	121,020				18,471,147
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		266,470									266,470
602.80 - State Attorney Administration - Grants and Aids	22,180	139,160									161,340
603.80 - Public Defender Administration - Grants and Aids	2,292	76,840									79,132
604.10 - Clerk of Court Administration - Personal Services	692,815										692,815

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.30 - Clerk of Court Administration - Operating Expenses	52,064										52,064
604.60 - Clerk of Court Administration - Capital Outlay	34,079										34,079
605.30 - Judicial Support - Operating Expenses	9,864										9,864
608.10 - Jury Management - Personal Services	66,890										66,890
608.30 - Jury Management - Operating Expenses	91,840										91,840
614.10 - Clerk of Court - Personal Services	484,254										484,254
614.30 - Clerk of Court - Operating Expenses	18,392										18,392
629.10 - Other Circuit Court-Criminal Costs - Personal Services	99,518										99,518
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	74,815										74,815
629.60 - Other Circuit Court-Criminal Costs - Capital Outlay	3,066										3,066
634.10 - Clerk of Court - Personal Services	345,651	92,222									437,873
634.30 - Clerk of Court - Operating Expenses	24,285	7,145									31,430
649.10 - Other Circuit Court-Civil Costs - Personal Services	44,108										44,108
654.10 - Clerk of Court - Personal Services	284,982										284,982
654.30 - Clerk of Court - Operating Expenses	31,433										31,433
667.30 - Court-Based Victim Services - Operating Expenses		29,472									29,472
667.80 - Court-Based Victim Services - Grants and Aids	66,823										66,823
674.10 - Clerk of Court - Personal Services	138,459	59,752									198,211
674.30 - Clerk of Court - Operating Expenses	18,415										18,415
685.30 - Guardian ad Litem - Operating Expenses	8,545	72,948									81,493
694.10 - Clerk of Court - Personal Services	114,863										114,863
694.30 - Clerk of Court - Operating Expenses	10,087										10,087
711.10 - Courthouse Security - Personal Services	2,142,998										2,142,998
711.30 - Courthouse Security - Operating Expenses	110,656										110,656
711.60 - Courthouse Security - Capital Outlay	2,675										2,675
714.10 - Public Law Library - Personal Services	2,554										2,554
714.30 - Public Law Library - Operating Expenses	7,931										7,931
724.10 - Clerk of Court - Personal Services	140,759										140,759
724.30 - Clerk of Court - Operating Expenses	15,888										15,888
744.10 - Clerk of Court - Personal Services	197,382										197,382
744.30 - Clerk of Court - Operating Expenses	14,296										14,296
764.10 - Clerk of Court - Personal Services	458,393										458,393
764.30 - Clerk of Court - Operating Expenses	28,421										28,421
Grand Total	100,561,163	72,251,892	5,317,988	14,554,307		54,439,787	24,503,125	2,494,528			274,122,790

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
300629 - Indian River County Emergency Services District	Blended in Primary Report	\$32,128,732	\$33,202,718	
300630 - Solid Waste Disposal District	Blended in Primary Report	\$13,579,551	\$12,778,407	