

Unit Information

Unit ID: 100031

Year: 2017

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) 226-1500

Fax:

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: In Process

AFR Received Date:

Audit Received Date: 3/20/2018

Submission Type:

Debt Information

Long-Term Debt: \$48,345,673

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/14/2018

Auditor Name: Rehmann Robson, LLC

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

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: Peter D. O'Bryan

Title: Chairman Board of County Commissioners

Yes No

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Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	57,965,801	27,606,892	4,619,803			17,019					90,209,515
312100 - Local Option Taxes		2,113,324	704,442								2,817,766
312300 - County Ninth-Cent Voted Fuel Tax		170,497									170,497
312410 - First Local Option Fuel Tax		3,650,598									3,650,598
312600 - Discretionary Sales Surtaxes				17,623,741							17,623,741
315000 - Communications Service Tax (Chapter 202)	1,132,675										1,132,675
316000 - Local Business Tax (Chapter 205)	169,627										169,627
322000 - Building Permits	243,923					3,616,242					3,860,165
323100 - Franchise Fee - Electricity	6,874,263										6,874,263
323300 - Franchise Fee - Water	1,690,956										1,690,956
323400 - Franchise Fee - Gas	62,038										62,038
323700 - Franchise Fee - Solid Waste	502,876										502,876
324110 - Impact Fees - Residential - Public Safety		548,190									548,190
324120 - Impact Fees - Commercial - Public Safety		124,389									124,389
324210 - Impact Fees - Residential - Physical Environment											0
324310 - Impact Fees - Residential - Transportation		2,924,368									2,924,368
324320 - Impact Fees - Commercial - Transportation		481,993									481,993
324610 - Impact Fees - Residential - Culture/Recreation		1,097,547									1,097,547
324710 - Impact Fees - Residential - Other		462,421									462,421
324720 - Impact Fees - Commercial - Other		65,001									65,001
325100 - Special Assessments - Capital Improvement		276,601									276,601
325200 - Special Assessments - Charges for Public Services		284,979				11,307,730					11,592,709
329000 - Other Permits, Fees & Special Assessments	33,210	228,020				41,035					302,265
331100 - Federal Grant - General Government											0
331200 - Federal Grant - Public Safety	125,115	985,060									1,110,175
331310 - Federal Grant - Water Supply System											0
331390 - Federal Grant - Other Physical Environment											0
331420 - Federal Grant - Mass Transit	383,249	1,411,189									1,794,438
331490 - Federal Grant - Other Transportation		457,642		767,341							1,224,983
331500 - Federal Grant - Economic Environment						1,521,131	18,717				1,539,848
331620 - Federal Grant - Public Assistance		894,744									894,744
331690 - Federal Grant - Other Human Services		2,220,689									2,220,689
331700 - Federal Grant - Culture/Recreation				144,000							144,000
333000 - Federal Payments In Lieu Of Taxes	44,578										44,578
334100 - State Grant - General Government	192,331										192,331
334200 - State Grant - Public Safety	119,194	1,552									120,746
334350 - State Grant - Sewer/Wastewater						34,950					34,950
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment		231,922									231,922
334420 - State Grant - Mass Transit	1,535,843	496,975									2,032,818
334490 - State Grant - Other Transportation		1,198,409									1,198,409
334690 - State Grant - Other Human Services		929,891									929,891
334700 - State Grant - Culture/Recreation	97,005										97,005
335120 - State Revenue Sharing - Proceeds	3,601,261										3,601,261
335130 - State Revenue Sharing - Insurance Agents County Licenses	32,907										32,907
335140 - State Revenue Sharing - Mobile Home Licenses	102,963										102,963

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	66,113										66,113
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	9,306,933	125,000									9,431,933
335190 - State Revenue Sharing - Other General Government			500,004								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		54,276									54,276
335220 - State Revenue Sharing - Enhanced 911 Fee		757,552									757,552
335490 - State Revenue Sharing - Other Transportation		2,725,382									2,725,382
335610 - State Revenue Sharing - Health or Hospitals	575										575
335700 - State Revenue Sharing - Culture/Recreation		75,155									75,155
337100 - Local Government Unit Grant - General Government											0
337300 - Local Government Unit Grant - Physical Environment											0
337700 - Local Government Unit Grant - Culture/Recreation											0
341100 - Service Charge - Recording Fees	830,991	725,280									1,556,271
341200 - Internal Service Fund Fees and Charges							25,173,047				25,173,047
341300 - Administrative Service Fees		976				20					996
341520 - Fees remitted to County from Sheriff	611,185										611,185
341550 - Fees remitted to County from Supervisor of Elections	534										534
341800 - County Officer Commission and Fees											0
341900 - Other General Government Charges and Fees	3,040,943										3,040,943
342100 - Service Charge - Law Enforcement Services		7,140									7,140
342200 - Service Charge - Fire Protection		397,709									397,709
342300 - Service Charge - Housing for Prisoners	124,462	132,271									256,733
342500 - Service Charge - Protective Inspection Fees						10,990					10,990
342600 - Service Charge - Ambulance Fees		5,956,308									5,956,308
343400 - Service Charge - Garbage/Solid Waste						2,378,273					2,378,273
343600 - Service Charge - Water/Sewer Combination Utility						31,669,773					31,669,773
344900 - Service Charge - Other Transportation Charges		30,434									30,434
346900 - Service Charge - Other Human Services Charges		179,363									179,363
347100 - Service Charge - Libraries											0
347200 - Service Charge - Parks and Recreation	1,058,688					3,298,977					4,357,665
347500 - Service Charge - Special Recreation Facilities	359,104										359,104
348120 - County Court Criminal - Service Charges	12,392										12,392
348130 - County Court Criminal - Court Costs	86,372										86,372
348140 - County Court Criminal - Non-Local Fines and Forfeitures	19,739										19,739
348220 - Circuit Court Criminal - Service Charges	2,817										2,817
348230 - Circuit Court Criminal - Court Costs	69,171										69,171
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures											0
348310 - County Court Civil - Filing Fees	482,639										482,639
348320 - County Court Civil - Service Charges	6,396										6,396
348410 - Circuit Court Civil - Filing Fees	356,154										356,154
348420 - Circuit Court Civil - Service Charges	172,213										172,213
348520 - Traffic Court - Service Charges	126,376										126,376
348530 - Traffic Court - Court Costs	406,223										406,223
348540 - Traffic Court - Non-Local Fines and Forfeitures											0
348610 - Juvenile Court - Filing Fees	390										390
348620 - Juvenile Court - Service Charges	3,837										3,837
348630 - Juvenile Court - Court Costs	11,352										11,352

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348710 - Probate Court - Filing Fees	185,890										185,890
348720 - Probate Court - Service Charges	12,037										12,037
348921 - Court Innovations/Local Requirements		82,248									82,248
348923 - Law Library	27,416										27,416
348930 - State Court Facility Surcharge (\$30)	51,594	154,783									206,377
348931 - Traffic Surcharge		44,543									44,543
348990 - Other Court Collections Transferred to BOCC		89,255									89,255
349000 - Other Charges for Services	21,989	125,715				12,620					160,324
351100 - Judgments and Fines - As Decided by County Court Criminal	354,400										354,400
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	54,028										54,028
351500 - Judgments and Fines - As Decided by Traffic Court	412,575										412,575
351700 - Intergovernmental Radio Communication Program	107,425										107,425
351800 - 10% of Fines to Public Records Modernization Trust Fund	39,896	105,548									145,444
352000 - Fines - Library	42,959										42,959
354000 - Fines - Local Ordinance Violation	170,911	298,255				59,500					528,666
358200 - Sale of Contraband Property Seized by Law Enforcement		34,967									34,967
361100 - Interest	389,073	416,838	33,903	447,601		818,490	165,076	2,387,483			4,658,464
362000 - Rents and Royalties	240,186	23,841				345,944					609,971
364000 - Disposition of Fixed Assets	743,394	266,986				37,285					1,047,665
365000 - Sale of Surplus Materials and Scrap						3,348					3,348
366000 - Contributions and Donations from Private Sources	91,987	464,945				2,500					559,432
367000 - Licenses	125,302										125,302
368000 - Pension Fund Contributions								2,274,341			2,274,341
369300 - Settlements											0
369900 - Other Miscellaneous Revenues	3,814,774	621,512				5,108	1,469,510				5,910,904
381000 - Inter-Fund Group Transfers In	1,562,993	12,768,746				82,667	39,496				14,453,902
385000 - Proceeds from Refunding Bonds											0
389700 - Proprietary - Capital Contributions from Other Public Source											0
389800 - Proprietary - Capital Contributions from Private Source						6,073,167					6,073,167
Grand Total	100,960,743	75,527,921	5,858,152	18,982,683		61,336,769	26,865,846	4,661,824			294,193,938

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	798,596										798,596
511.30 - Legislative - Operating Expenses	190,700										190,700
511.60 - Legislative - Capital Outlay											0
512.10 - Executive - Personal Services	424,520										424,520
512.30 - Executive - Operating Expenses	13,015										13,015
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personal Services	7,739,368							892,291			8,631,659
513.30 - Financial and Administrative - Operating Expenses	2,291,857							2,411,617			4,703,474
513.60 - Financial and Administrative - Capital Outlay	275,624										275,624
514.10 - Legal Counsel - Personal Services	742,592										742,592
514.30 - Legal Counsel - Operating Expenses	259,814										259,814
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personal Services	887,235	520,389									1,407,624
515.30 - Comprehensive Planning - Operating Expenses	255,552	193,880									449,432
515.60 - Comprehensive Planning - Capital Outlay	3,539	1,678,520									1,682,059
515.80 - Comprehensive Planning - Grants and Aids	86,880										86,880
517.70 - Debt Service Payments - Debt Service			5,230,520								5,230,520
519.10 - Other General Government - Personal Services	2,560,801	590,646						2,140,501			5,291,948
519.30 - Other General Government - Operating Expenses	3,690,500	369,869						18,177,965	2,494,672		24,733,006
519.60 - Other General Government - Capital Outlay	262,634	681,659		4,774,832							5,719,125
519.80 - Other General Government - Grants and Aids	163,671										163,671
521.10 - Law Enforcement - Personal Services	21,982,180	236,481						274,588			22,493,249
521.30 - Law Enforcement - Operating Expenses	824,784	2,266,800						13,800			3,105,384
521.60 - Law Enforcement - Capital Outlay	2,704,596	123,486									2,828,082
521.80 - Law Enforcement - Grants and Aids											0
522.10 - Fire Control - Personal Services		25,427,435									25,427,435
522.30 - Fire Control - Operating Expenses	19,426	4,881,129									4,900,555
522.60 - Fire Control - Capital Outlay		3,429,576		2,940,177							6,369,753
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personal Services	16,422,564	95,594									16,518,158
523.30 - Detention/Corrections - Operating Expenses	2,137,157	270,876									2,408,033
523.60 - Detention/Corrections - Capital Outlay	165,885	56,143									222,028
523.80 - Detention/Corrections - Grants and Aids	339,912										339,912
524.10 - Protective Inspections - Personal Services	423,380						2,128,703				2,552,083
524.30 - Protective Inspections - Operating Expenses	46,383						1,375,383				1,421,766
524.60 - Protective Inspections - Capital Outlay	2,029										2,029
525.10 - Emergency and Disaster Relief - Personal Services	516,748	179,612									696,360
525.30 - Emergency and Disaster Relief - Operating Expenses	130,243	222,275									352,518
525.60 - Emergency and Disaster Relief - Capital Outlay	39,388	36,797									76,185
527.30 - Medical Examiners - Operating Expenses	398,008										398,008
529.30 - Other Public Safety - Operating Expenses	4,831										4,831
534.10 - Garbage/Solid Waste - Personal Services							639,458				639,458
534.30 - Garbage/Solid Waste - Operating Expenses				122,308			13,862,103				13,984,411
534.80 - Garbage/Solid Waste - Grants and Aids							40,539				40,539
536.10 - Water/Sewer Services - Personal Services							9,044,245				9,044,245
536.30 - Water/Sewer Services - Operating Expenses							28,590,511				28,590,511
536.70 - Water/Sewer Services - Debt Service							974,476				974,476

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	249,766										249,766
537.30 - Conservation/Resource Management - Operating Expenses	102,373	7,302									109,675
537.60 - Conservation/Resource Management - Capital Outlay	25,867										25,867
538.10 - Flood Control/Stormwater Control - Personal Services		312,203									312,203
538.30 - Flood Control/Stormwater Control - Operating Expenses		565,253									565,253
538.60 - Flood Control/Stormwater Control - Capital Outlay		21,096		1,003,719							1,024,815
539.30 - Other Physical Environment - Operating Expenses		3,037									3,037
539.60 - Other Physical Environment - Capital Outlay		13,965									13,965
541.10 - Road/Street Facilities - Personal Services		7,967,474									7,967,474
541.30 - Road/Street Facilities - Operating Expenses	18,468	10,059,428									10,077,896
541.60 - Road/Street Facilities - Capital Outlay	209,707	3,961,384		2,751,646							6,922,737
541.80 - Road/Street Facilities - Grants and Aids	4,311,685	34,450									4,346,135
552.80 - Industry Development - Grants and Aids											0
553.10 - Veterans Services - Personal Services	175,361										175,361
553.30 - Veterans Services - Operating Expenses	4,417										4,417
553.80 - Veterans Services - Grants and Aids	253,775										253,775
554.10 - Housing and Urban Development - Personal Services											0
554.30 - Housing and Urban Development - Operating Expenses		3,478									3,478
554.80 - Housing and Urban Development - Grants and Aids											0
562.10 - Health - Personal Services	440,327										440,327
562.30 - Health - Operating Expenses	54,349										54,349
562.60 - Health - Capital Outlay	24,148										24,148
562.80 - Health - Grants and Aids	270,860										270,860
563.80 - Mental Health - Grants and Aids	309,672										309,672
564.10 - Public Assistance - Personal Services	45,494	198,487									243,981
564.30 - Public Assistance - Operating Expenses	1,369,452	2,785,038									4,154,490
564.60 - Public Assistance - Capital Outlay		43,211									43,211
564.80 - Public Assistance - Grants and Aids	78,870	169,799									248,669
569.10 - Other Human Services - Personal Services		48,975									48,975
569.30 - Other Human Services - Operating Expenses		47,427									47,427
569.80 - Other Human Services - Grants and Aids	1,646,588	584,213									2,230,801
571.10 - Libraries - Personal Services	2,138,314										2,138,314
571.30 - Libraries - Operating Expenses	1,199,404	66,468									1,265,872
571.60 - Libraries - Capital Outlay		17,143									17,143
572.10 - Parks/Recreation - Personal Services	4,399,341	163,160				606,318					5,168,819
572.30 - Parks/Recreation - Operating Expenses	1,604,197	846,938				2,081,351					4,532,486
572.60 - Parks/Recreation - Capital Outlay	164,957	168,771		1,185,113							1,518,841
572.70 - Parks/Recreation - Debt Service						5,720					5,720
572.80 - Parks/Recreation - Grants and Aids	105,623	747,218									852,841
575.30 - Special Facilities - Operating Expenses		122,608									122,608
575.60 - Special Facilities - Capital Outlay		187,304									187,304
575.80 - Special Facilities - Grants and Aids		81,892									81,892
581.90 - Interfund Transfers Out - Other Uses	9,917,276	2,390,637	103,674	2,042,315							14,453,902
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		288,284									288,284
602.80 - State Attorney Administration - Grants and Aids	16,656	135,763									152,419
603.80 - Public Defender Administration - Grants and Aids	3,000	72,995									75,995
604.10 - Clerk of Court Administration - Personal Services	664,696										664,696

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	158,617										158,617
604.60 - Clerk of Court Administration - Capital Outlay											0
605.30 - Judicial Support - Operating Expenses	92,007										92,007
607.10 - Appeals - Personal Services	69,418										69,418
607.30 - Appeals - Operating Expenses	1,817										1,817
608.10 - Jury Management - Personal Services	94,776										94,776
608.30 - Jury Management - Operating Expenses	81,290										81,290
608.60 - Jury Management - Capital Outlay											0
614.10 - Clerk of Court - Personal Services	341,744										341,744
614.30 - Clerk of Court - Operating Expenses	13,092	6,242									19,334
615.10 - Court Reporter Services - Personal Services	48,052										48,052
615.30 - Court Reporter Services - Operating Expenses	8,458										8,458
629.10 - Other Circuit Court-Criminal Costs - Personal Services	115,571										115,571
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	91,616										91,616
629.60 - Other Circuit Court-Criminal Costs - Capital Outlay											0
634.10 - Clerk of Court - Personal Services	311,036	48,224									359,260
634.30 - Clerk of Court - Operating Expenses	16,513										16,513
649.10 - Other Circuit Court-Civil Costs - Personal Services											0
654.10 - Clerk of Court - Personal Services	271,907										271,907
654.30 - Clerk of Court - Operating Expenses	24,223										24,223
667.30 - Court-Based Victim Services - Operating Expenses		27,416									27,416
667.80 - Court-Based Victim Services - Grants and Aids	67,605										67,605
674.10 - Clerk of Court - Personal Services	160,169	51,507									211,676
674.30 - Clerk of Court - Operating Expenses	3,588										3,588
675.10 - Court Reporter Services - Personal Services	18,884										18,884
675.30 - Court Reporter Services - Operating Expenses	496										496
685.30 - Guardian ad Litem - Operating Expenses	13,433	61,290									74,723
694.10 - Clerk of Court - Personal Services	180,701										180,701
694.30 - Clerk of Court - Operating Expenses	6,071										6,071
711.10 - Courthouse Security - Personal Services	2,369,835										2,369,835
711.30 - Courthouse Security - Operating Expenses	27,207										27,207
711.60 - Courthouse Security - Capital Outlay											0
714.10 - Public Law Library - Personal Services	134										134
714.30 - Public Law Library - Operating Expenses	7,456										7,456
724.10 - Clerk of Court - Personal Services	108,000										108,000
724.30 - Clerk of Court - Operating Expenses	652										652
725.10 - Court Reporter Services - Personal Services	2,867										2,867
744.10 - Clerk of Court - Personal Services	135,388										135,388
744.30 - Clerk of Court - Operating Expenses	3,733										3,733
764.10 - Clerk of Court - Personal Services	518,641										518,641
764.30 - Clerk of Court - Operating Expenses	13,980										13,980
Grand Total	101,988,032	73,585,068	5,334,194	14,820,110		59,348,807	23,910,762	2,494,672			281,481,645

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
300629 - Indian River County Emergency Services District	Blended in Primary Report	\$35,023,244	\$33,298,913	
300630 - Solid Waste Disposal District	Blended in Primary Report	\$15,146,980	\$14,542,100	