

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, 2020

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 2018-2019 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 2018-2019.

Unit Information

Unit ID: 100031 Year: 2019

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 Progress
AFR Recieved Date:
Audit Recieved Date: 3/18/2020
Submission Type:

Debt Information

Long-Term Debt: \$16,174,160

Audit Information

Was an audit performed? Yes
Audit Performed Date: 3/13/2020
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 & Comptroller

Chairman/Elected Official

Name: Susan Adams
Title: Chairman - Board of County
Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If Yes, Have You Compiled With Section 218.503(2), Florida Statues?

<input type="checkbox"/>	<input type="checkbox"/>
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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?)

<input type="checkbox"/>	<input type="checkbox"/>
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Revenues Report for FYE 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	67,990,684	32,492,852	4,744,345			19,514					105,247,395
312100 - Local Option Taxes		2,789,851	304,090								3,093,941
312300 - County Ninth-Cent Voted Fuel Tax		190,496									190,496
312410 - First Local Option Fuel Tax		3,633,313									3,633,313
312600 - Discretionary Sales Surtaxes				19,263,128							19,263,128
315000 - Communications Service Tax (Chapter 202)	1,105,614										1,105,614
316000 - Local Business Tax (Chapter 205)	172,390										172,390
322000 - Building Permits	357,374					3,441,319					3,798,693
323100 - Franchise Fee - Electricity	6,698,493										6,698,493
323300 - Franchise Fee - Water	1,773,323										1,773,323
323400 - Franchise Fee - Gas	54,927										54,927
323700 - Franchise Fee - Solid Waste	597,330										597,330
324110 - Impact Fees - Residential - Public Safety		761,143									761,143
324120 - Impact Fees - Commercial - Public Safety		129,082									129,082
324210 - Impact Fees - Residential - Physical Environment											0
324310 - Impact Fees - Residential - Transportation		4,186,784									4,186,784
324320 - Impact Fees - Commercial - Transportation		492,212									492,212
324610 - Impact Fees - Residential - Culture/Recreation		1,332,258									1,332,258
324710 - Impact Fees - Residential - Other		640,210									640,210
324720 - Impact Fees - Commercial - Other		55,284									55,284
325100 - Special Assessments - Capital Improvement		253,350									253,350
325200 - Special Assessments - Charges for Public Services		277,813				13,087,559					13,365,372
329000 - Other Permits, Fees & Special Assessments	41,388	441,737				52,665					535,790
331100 - Federal Grant - General Government		112,412									112,412
331200 - Federal Grant - Public Safety	97,834	123,817									221,651
331310 - Federal Grant - Water Supply System											0
331390 - Federal Grant - Other Physical Environment											0
331420 - Federal Grant - Mass Transit	1,664,272	573,630									2,237,902
331490 - Federal Grant - Other Transportation		122,627		175,036							297,663
331500 - Federal Grant - Economic Environment	56,087	281,380		48,520		8,336					394,323
331620 - Federal Grant - Public Assistance		911,740									911,740
331690 - Federal Grant - Other Human Services		2,294,097									2,294,097
331700 - Federal Grant - Culture/Recreation		53,200									53,200
333000 - Federal Payments In Lieu Of Taxes	41,580										41,580
334100 - State Grant - General Government	439,026										439,026
334200 - State Grant - Public Safety	115,910	19,877									135,787
334350 - State Grant - Sewer/Wastewater											0
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment		142,869		1,412,678		450,000					2,005,547
334420 - State Grant - Mass Transit	935,534	437,214									1,372,748
334490 - State Grant - Other Transportation		2,173,532									2,173,532
334690 - State Grant - Other Human Services		350,000									350,000
334700 - State Grant - Culture/Recreation	86,869										86,869
335120 - State Revenue Sharing - Proceeds	4,011,402										4,011,402
335130 - State Revenue Sharing - Insurance Agents County Licenses	39,043										39,043
335140 - State Revenue Sharing - Mobile Home Licenses	107,103										107,103

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	68,173										68,173
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	10,267,214	31,250									10,298,464
335190 - State Revenue Sharing - Other General Government			500,004								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		60,303									60,303
335220 - State Revenue Sharing - Enhanced 911 Fee		751,870									751,870
335490 - State Revenue Sharing - Other Transportation		2,894,457									2,894,457
335610 - State Revenue Sharing - Health or Hospitals	675										675
335700 - State Revenue Sharing - Culture/Recreation		79,662									79,662
337100 - Local Government Unit Grant - General Government											0
337300 - Local Government Unit Grant - Physical Environment				7,737		722,688					730,425
337700 - Local Government Unit Grant - Culture/Recreation		21,787									21,787
341100 - Service Charge - Recording Fees	856,186	752,021									1,608,207
341200 - Internal Service Fund Fees and Charges							28,326,800				28,326,800
341300 - Administrative Service Fees		3,490									3,490
341520 - Fees remitted to County from Sheriff	1,263,213										1,263,213
341550 - Fees remitted to County from Supervisor of Elections	3,914										3,914
341800 - County Officer Commission and Fees											0
341900 - Other General Government Charges and Fees	3,245,225										3,245,225
342100 - Service Charge - Law Enforcement Services		8,280									8,280
342200 - Service Charge - Fire Protection		402,984									402,984
342300 - Service Charge - Housing for Prisoners	132,718	178,596									311,314
342500 - Service Charge - Protective Inspection Fees						11,967					11,967
342600 - Service Charge - Ambulance Fees		6,627,678									6,627,678
343400 - Service Charge - Garbage/Solid Waste						2,707,907					2,707,907
343600 - Service Charge - Water/Sewer Combination Utility						34,050,737					34,050,737
343700 - Service Charge - Conservation and Resource Management											0
344900 - Service Charge - Other Transportation Charges		36,352									36,352
346900 - Service Charge - Other Human Services Charges		287,653									287,653
347100 - Service Charge - Libraries											0
347200 - Service Charge - Parks and Recreation	1,219,784					3,276,932					4,496,716
347500 - Service Charge - Special Recreation Facilities	426,271										426,271
348120 - County Court Criminal - Service Charges	11,214										11,214
348130 - County Court Criminal - Court Costs	80,013										80,013
348140 - County Court Criminal - Non-Local Fines and Forfeitures											0
348210 - Circuit Court Criminal - Filing Fees	28,352										28,352
348220 - Circuit Court Criminal - Service Charges	1,818										1,818
348230 - Circuit Court Criminal - Court Costs	84,560										84,560
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures											0
348310 - County Court Civil - Filing Fees	512,042										512,042
348320 - County Court Civil - Service Charges	7,994										7,994
348410 - Circuit Court Civil - Filing Fees	371,830										371,830
348420 - Circuit Court Civil - Service Charges	138,508										138,508
348520 - Traffic Court - Service Charges	116,184										116,184
348530 - Traffic Court - Court Costs	362,830										362,830
348540 - Traffic Court - Non-Local Fines and Forfeitures											0
348610 - Juvenile Court - Filing Fees	585										585

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348620 - Juvenile Court - Service Charges	4,613										4,613
348630 - Juvenile Court - Court Costs	10,816										10,816
348710 - Probate Court - Filing Fees	203,404										203,404
348720 - Probate Court - Service Charges	13,565										13,565
348921 - Court Innovations/Local Requirements		79,599									79,599
348923 - Law Library	26,533										26,533
348930 - State Court Facility Surcharge (\$30)	46,030	138,091									184,121
348931 - Traffic Surcharge		43,324									43,324
348990 - Other Court Collections Transferred to BOCC		82,948									82,948
349000 - Other Charges for Services	17,039	92,824				16,620					126,483
351100 - Judgments and Fines - As Decided by County Court Criminal	310,425										310,425
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	640,857										640,857
351500 - Judgments and Fines - As Decided by Traffic Court	354,500										354,500
351700 - Intergovernmental Radio Communication Program	100,730										100,730
351800 - 10% of Fines to Public Records Modernization Trust Fund	177,181										177,181
352000 - Fines - Library	35,470										35,470
354000 - Fines - Local Ordinance Violation	136,032	337,720				29,500					503,252
358200 - Sale of Contraband Property Seized by Law Enforcement		55,294									55,294
361100 - Interest	2,393,574	2,676,725	145,127	2,360,213		3,813,252	901,447	1,047,018			13,337,356
362000 - Rents and Royalties	355,906					27,080					382,986
364000 - Disposition of Fixed Assets	125,516	84,715				38,520	8,163				256,914
366000 - Contributions and Donations from Private Sources	72,835	488,341									561,176
367000 - Licenses	182,551										182,551
368000 - Pension Fund Contributions								2,178,500			2,178,500
369300 - Settlements	33,168	15,702		60,801		843	735,121				845,635
369900 - Other Miscellaneous Revenues	3,751,778	925,320				28,137	2,898,669				7,603,904
381000 - Inter-Fund Group Transfers In	2,607,080	11,986,616		1,725,000		190,160	43,332				16,552,188
383000 - Installment Purchases & Capital Lease Proceeds	20,855										20,855
385000 - Proceeds from Refunding Bonds											0
389700 - Proprietary - Capital Contributions from Other Public Source							1,115				1,115
389800 - Proprietary - Capital Contributions from Private Source						12,818,118					12,818,118
Grand Total	117,652,444	84,416,382	5,693,566	25,053,113		74,791,854	32,914,647	3,225,518			343,747,524

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	734,325										734,325
511.30 - Legislative - Operating Expenses	303,175										303,175
511.60 - Legislative - Capital Outlay											0
512.10 - Executive - Personnel Services	488,673										488,673
512.30 - Executive - Operating Expenses	16,386										16,386
512.60 - Executive - Capital Outlay	1,247										1,247
513.10 - Financial and Administrative - Personnel Services	8,502,068						1,054,213				9,556,281
513.30 - Financial and Administrative - Operating Expenses	3,141,090						2,826,366				5,967,456
513.60 - Financial and Administrative - Capital Outlay	73,482			107,070							180,552
513.70 - Financial and Administrative - Debt Service	1,796										1,796
514.10 - Legal Counsel - Personnel Services	762,237										762,237
514.30 - Legal Counsel - Operating Expenses	621,069										621,069
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personnel Services	988,458	466,530									1,454,988
515.30 - Comprehensive Planning - Operating Expenses		255,586									255,586
515.60 - Comprehensive Planning - Capital Outlay											0
515.80 - Comprehensive Planning - Grants and Aids	188,387										188,387
517.70 - Debt Service Payments - Debt Service			6,179,835								6,179,835
519.10 - Other General Government - Personnel Services	2,978,584	720,782					1,210,698				4,910,064
519.30 - Other General Government - Operating Expenses	3,691,217	285,528					28,954,405	2,238,521			35,169,671
519.60 - Other General Government - Capital Outlay	217,791	277,556		3,791,173							4,286,520
519.80 - Other General Government - Grants and Aids	211,458										211,458
521.10 - Law Enforcement - Personnel Services	24,092,103	218,746					780,301				25,091,150
521.30 - Law Enforcement - Operating Expenses	772,408	187,818					38,372				998,598
521.60 - Law Enforcement - Capital Outlay	3,686,233	167,571									3,853,804
521.80 - Law Enforcement - Grants and Aids											0
522.10 - Fire Control - Personnel Services		28,711,384									28,711,384
522.30 - Fire Control - Operating Expenses		5,243,867									5,243,867
522.60 - Fire Control - Capital Outlay		1,642,787		960,376							2,603,163
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personnel Services	18,276,932	84,650									18,361,582
523.30 - Detention/Corrections - Operating Expenses	2,451,643	82,153									2,533,796
523.60 - Detention/Corrections - Capital Outlay	315,775	6,545									322,320
523.80 - Detention/Corrections - Grants and Aids	341,126	27,500									368,626
524.10 - Protective Inspections - Personnel Services	399,256						2,742,924				3,142,180
524.30 - Protective Inspections - Operating Expenses	61,449						1,932,498				1,993,947
524.60 - Protective Inspections - Capital Outlay	27,296										27,296
525.10 - Emergency and Disaster Relief - Personnel Services	530,399	199,136									729,535
525.30 - Emergency and Disaster Relief - Operating Expenses	488,912	392,272									881,184
525.60 - Emergency and Disaster Relief - Capital Outlay	3,052	162,810									165,862
527.30 - Medical Examiners - Operating Expenses	454,367										454,367
529.30 - Other Public Safety - Operating Expenses	6,167										6,167
534.10 - Garbage/Solid Waste - Personnel Services							722,794				722,794
534.30 - Garbage/Solid Waste - Operating Expenses				84,862			13,955,598				14,040,460
534.80 - Garbage/Solid Waste - Grants and Aids							52,813				52,813
536.10 - Water/Sewer Services - Personnel Services							9,880,711				9,880,711
536.30 - Water/Sewer Services - Operating Expenses							34,906,678				34,906,678

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
536.60 - Water/Sewer Services - Capital Outlay				602,263							602,263
536.70 - Water/Sewer Services - Debt Service						288,802					288,802
537.10 - Conservation/Resource Management - Personnel Services	374,905										374,905
537.30 - Conservation/Resource Management - Operating Expenses	209,005										209,005
537.60 - Conservation/Resource Management - Capital Outlay	38,797										38,797
538.10 - Flood Control/Stormwater Control - Personnel Services		409,988									409,988
538.30 - Flood Control/Stormwater Control - Operating Expenses		212,596									212,596
538.60 - Flood Control/Stormwater Control - Capital Outlay		3,797		3,816,888							3,820,685
539.30 - Other Physical Environment - Operating Expenses											0
539.60 - Other Physical Environment - Capital Outlay		104,535									104,535
541.10 - Road/Street Facilities - Personnel Services		8,732,659									8,732,659
541.30 - Road/Street Facilities - Operating Expenses	87,761	9,685,133									9,772,894
541.60 - Road/Street Facilities - Capital Outlay	129,156	7,706,414		845,747							8,681,317
541.80 - Road/Street Facilities - Grants and Aids	3,996,495	41,496									4,037,991
552.30 - Industry Development - Operating Expenses											0
552.80 - Industry Development - Grants and Aids	187,251										187,251
553.10 - Veterans Services - Personnel Services	166,538										166,538
553.30 - Veterans Services - Operating Expenses	6,977										6,977
553.60 - Veterans Services - Capital Outlay	2,636										2,636
553.80 - Veterans Services - Grants and Aids	86,300										86,300
554.10 - Housing and Urban Development - Personnel Services											0
554.30 - Housing and Urban Development - Operating Expenses		19,853									19,853
554.80 - Housing and Urban Development - Grants and Aids		10									10
562.10 - Health - Personnel Services	478,527										478,527
562.30 - Health - Operating Expenses	62,686										62,686
562.60 - Health - Capital Outlay	29,661										29,661
562.80 - Health - Grants and Aids	291,895										291,895
563.80 - Mental Health - Grants and Aids	333,996										333,996
564.10 - Public Assistance - Personnel Services	52,408	243,725									296,133
564.30 - Public Assistance - Operating Expenses	1,434,523	2,956,282									4,390,805
564.60 - Public Assistance - Capital Outlay		34,977									34,977
564.80 - Public Assistance - Grants and Aids	149,423	65,676									215,099
569.10 - Other Human Services - Personnel Services		63,652									63,652
569.30 - Other Human Services - Operating Expenses	563	17,998									18,561
569.80 - Other Human Services - Grants and Aids	2,344,638	950,649									3,295,287
571.10 - Libraries - Personnel Services	2,274,011										2,274,011
571.30 - Libraries - Operating Expenses	1,017,813	208,636									1,226,449
571.60 - Libraries - Capital Outlay	2,898	35,342									38,240
572.10 - Parks/Recreation - Personnel Services	4,717,369	173,210				647,555					5,538,134
572.30 - Parks/Recreation - Operating Expenses	2,050,407	1,740,530				2,209,306					6,000,243
572.60 - Parks/Recreation - Capital Outlay	285,170	914,849		3,184,726							4,384,745
572.70 - Parks/Recreation - Debt Service						13,414					13,414
572.80 - Parks/Recreation - Grants and Aids	110,025	864,247									974,272
575.30 - Special Facilities - Operating Expenses		152,829									152,829
575.60 - Special Facilities - Capital Outlay		1,036,336									1,036,336
575.80 - Special Facilities - Grants and Aids											0
581.90 - Interfund Transfers Out - Other Uses	11,343,023	1,577,648	1,584,707	2,046,810							16,552,188
585.70 - Payment to Refunded Bond Escrow Agent - Debt Service											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
601.30 - Court Administration - Operating Expenses											0
601.80 - Court Administration - Grants and Aids		224,594									224,594
602.80 - State Attorney Administration - Grants and Aids	18,482	245,070									263,552
603.30 - Public Defender Administration - Operating Expenses											0
603.80 - Public Defender Administration - Grants and Aids	2,987	73,511									76,498
604.10 - Clerk of Court Administration - Personnel Services	562,003										562,003
604.30 - Clerk of Court Administration - Operating Expenses	688,955										688,955
604.60 - Clerk of Court Administration - Capital Outlay											0
605.30 - Judicial Support - Operating Expenses	62,868										62,868
607.10 - Appeals - Personnel Services	81,649										81,649
607.30 - Appeals - Operating Expenses	15,511										15,511
608.10 - Jury Management - Personnel Services	99,639										99,639
608.30 - Jury Management - Operating Expenses	101,073										101,073
608.60 - Jury Management - Capital Outlay											0
614.10 - Clerk of Court - Personnel Services	330,979										330,979
614.30 - Clerk of Court - Operating Expenses	38,339										38,339
614.60 - Clerk of Court - Capital Outlay	505										505
615.10 - Court Reporter Services - Personnel Services	54,173										54,173
615.30 - Court Reporter Services - Operating Expenses	5,375										5,375
629.10 - Other Circuit Court-Criminal Costs - Personnel Services	127,746										127,746
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	40,572										40,572
629.60 - Other Circuit Court-Criminal Costs - Capital Outlay											0
634.10 - Clerk of Court - Personnel Services	246,086										246,086
634.30 - Clerk of Court - Operating Expenses	49,341										49,341
634.60 - Clerk of Court - Capital Outlay	505										505
649.10 - Other Circuit Court-Civil Costs - Personnel Services											0
654.10 - Clerk of Court - Personnel Services	252,949										252,949
654.30 - Clerk of Court - Operating Expenses	42,981										42,981
654.60 - Clerk of Court - Capital Outlay	505										505
667.30 - Court-Based Victim Services - Operating Expenses											0
667.80 - Court-Based Victim Services - Grants and Aids	68,962										68,962
674.10 - Clerk of Court - Personnel Services	239,034										239,034
674.30 - Clerk of Court - Operating Expenses	41,966										41,966
674.60 - Clerk of Court - Capital Outlay	1,009										1,009
675.10 - Court Reporter Services - Personnel Services	12,189										12,189
675.30 - Court Reporter Services - Operating Expenses	188										188
685.30 - Guardian ad Litem - Operating Expenses	9,747	130,867									140,614
694.10 - Clerk of Court - Personnel Services	134,639										134,639
694.30 - Clerk of Court - Operating Expenses	20,108										20,108
694.60 - Clerk of Court - Capital Outlay	505										505
711.10 - Courthouse Security - Personnel Services	2,182,809										2,182,809
711.30 - Courthouse Security - Operating Expenses	31,472										31,472
711.60 - Courthouse Security - Capital Outlay											0
714.10 - Public Law Library - Personnel Services	81,178										81,178
714.30 - Public Law Library - Operating Expenses	8,260										8,260
724.10 - Clerk of Court - Personnel Services	97,395										97,395
724.30 - Clerk of Court - Operating Expenses	18,160										18,160
725.10 - Court Reporter Services - Personnel Services	1,355										1,355
725.30 - Court Reporter Services - Operating Expenses											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
744.10 - Clerk of Court - Personnel Services	186,622										186,622
744.30 - Clerk of Court - Operating Expenses	32,891										32,891
744.60 - Clerk of Court - Capital Outlay	505										505
764.10 - Clerk of Court - Personnel Services	446,433										446,433
764.30 - Clerk of Court - Operating Expenses	73,596										73,596
764.60 - Clerk of Court - Capital Outlay	1,009										1,009
Grand Total	113,606,673	77,774,151	7,764,542	15,439,915		67,353,093	34,864,355	2,238,521			319,041,250

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
300629 - Indian River County Emergency Services District	Blended in Primary Report	\$40,326,519	\$36,344,564	\$0
300630 - Solid Waste Disposal District	Blended in Primary Report	\$16,741,370	\$14,731,205	\$0