

**JEFFREY R. SMITH, CPA, CGFO, CGMA**

Clerk of Circuit Court & Comptroller

1801 27<sup>th</sup> 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 27, 2019

SUBJECT: Approval of Annual Financial Report by County Commissioners

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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 2017-2018 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 2017-2018.

### Unit Information

Unit ID: 100031

Year: 2018

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: 3/8/2019  
Submission Type:

### Debt Information

Long-Term Debt: \$41,413,940

### Audit Information

Was an audit performed? Yes  
Audit Performed Date: 3/5/2019  
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



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: Bob Solari  
Title: Chairman - Board of County Commissioners

Yes No

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## Revenues Report for FYE 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	63,586,022	30,417,387	4,636,034								98,639,443
312100 - Local Option Taxes		2,269,115	756,372								3,025,487
312300 - County Ninth-Cent Voted Fuel Tax		193,685									193,685
312410 - First Local Option Fuel Tax		3,830,316									3,830,316
312600 - Discretionary Sales Surtaxes				18,708,376							18,708,376
315000 - Communications Service Tax (Chapter 202)	1,149,334										1,149,334
316000 - Local Business Tax (Chapter 205)	176,395										176,395
322000 - Building Permits	278,953					4,556,374					4,835,327
323100 - Franchise Fee - Electricity	7,145,065										7,145,065
323300 - Franchise Fee - Water	1,684,603										1,684,603
323400 - Franchise Fee - Gas	52,324										52,324
323700 - Franchise Fee - Solid Waste	565,657										565,657
324110 - Impact Fees - Residential - Public Safety		690,498									690,498
324120 - Impact Fees - Commercial - Public Safety		222,849									222,849
324210 - Impact Fees - Residential - Physical Environment											0
324310 - Impact Fees - Residential - Transportation		3,680,948									3,680,948
324320 - Impact Fees - Commercial - Transportation		718,734									718,734
324610 - Impact Fees - Residential - Culture/Recreation		1,250,528									1,250,528
324710 - Impact Fees - Residential - Other		590,746									590,746
324720 - Impact Fees - Commercial - Other		90,246									90,246
325100 - Special Assessments - Capital Improvement		260,175									260,175
325200 - Special Assessments - Charges for Public Services		285,819				12,048,177					12,333,996
329000 - Other Permits, Fees & Special Assessments	37,056	270,846				44,539					352,441
331100 - Federal Grant - General Government		89,742									89,742
331200 - Federal Grant - Public Safety	67,227	120,150									187,377
331310 - Federal Grant - Water Supply System											0
331390 - Federal Grant - Other Physical Environment											0
331420 - Federal Grant - Mass Transit	4,649,823	551,499									5,201,322
331490 - Federal Grant - Other Transportation		65,182		433,538							498,720
331500 - Federal Grant - Economic Environment		68,743				632,784	691				702,218
331620 - Federal Grant - Public Assistance		888,316									888,316
331690 - Federal Grant - Other Human Services		2,156,279									2,156,279
331700 - Federal Grant - Culture/Recreation											0
333000 - Federal Payments In Lieu Of Taxes	36,302										36,302
334100 - State Grant - General Government	394,623										394,623
334200 - State Grant - Public Safety	118,654	44,828									163,482
334350 - State Grant - Sewer/Wastewater											0
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment		1,249,355		1,021,608							2,270,963
334420 - State Grant - Mass Transit	944,182	414,383									1,358,565
334490 - State Grant - Other Transportation		2,673,984									2,673,984
334690 - State Grant - Other Human Services		657,875									657,875
334700 - State Grant - Culture/Recreation	100,798										100,798
335120 - State Revenue Sharing - Proceeds	3,797,168										3,797,168
335130 - State Revenue Sharing - Insurance Agents County Licenses	34,522										34,522
335140 - State Revenue Sharing - Mobile Home Licenses	105,729										105,729

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	69,151										69,151
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	9,782,733	125,000									9,907,733
335190 - State Revenue Sharing - Other General Government			500,004								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		58,837									58,837
335220 - State Revenue Sharing - Enhanced 911 Fee		709,327									709,327
335490 - State Revenue Sharing - Other Transportation		2,798,343									2,798,343
335610 - State Revenue Sharing - Health or Hospitals	1,075										1,075
335700 - State Revenue Sharing - Culture/Recreation		77,400									77,400
337100 - Local Government Unit Grant - General Government											0
337300 - Local Government Unit Grant - Physical Environment				1,192,513							1,192,513
337700 - Local Government Unit Grant - Culture/Recreation		90,000									90,000
341100 - Service Charge - Recording Fees	856,134	763,215									1,619,349
341200 - Internal Service Fund Fees and Charges							26,238,746				26,238,746
341300 - Administrative Service Fees		2,787									2,787
341520 - Fees remitted to County from Sheriff	740,209										740,209
341550 - Fees remitted to County from Supervisor of Elections	3,301										3,301
341800 - County Officer Commission and Fees											0
341900 - Other General Government Charges and Fees	3,212,914										3,212,914
342100 - Service Charge - Law Enforcement Services		5,280									5,280
342200 - Service Charge - Fire Protection		569,782									569,782
342300 - Service Charge - Housing for Prisoners	61,543	164,585									226,128
342500 - Service Charge - Protective Inspection Fees						11,363					11,363
342600 - Service Charge - Ambulance Fees		6,069,601									6,069,601
343400 - Service Charge - Garbage/Solid Waste						2,667,291					2,667,291
343600 - Service Charge - Water/Sewer Combination Utility						32,655,906					32,655,906
343700 - Service Charge - Conservation and Resource Management		4,250									4,250
344900 - Service Charge - Other Transportation Charges		38,050									38,050
346900 - Service Charge - Other Human Services Charges		427,390									427,390
347100 - Service Charge - Libraries											0
347200 - Service Charge - Parks and Recreation	1,213,170					3,237,344					4,450,514
347500 - Service Charge - Special Recreation Facilities	408,755										408,755
348120 - County Court Criminal - Service Charges	12,575										12,575
348130 - County Court Criminal - Court Costs	87,000										87,000
348140 - County Court Criminal - Non-Local Fines and Forfeitures	9,387										9,387
348210 - Circuit Court Criminal - Filing Fees	30,705										30,705
348220 - Circuit Court Criminal - Service Charges	1,459										1,459
348230 - Circuit Court Criminal - Court Costs	76,832										76,832
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures											0
348310 - County Court Civil - Filing Fees	537,730										537,730
348320 - County Court Civil - Service Charges	6,987										6,987
348410 - Circuit Court Civil - Filing Fees	357,051										357,051
348420 - Circuit Court Civil - Service Charges	150,591										150,591
348520 - Traffic Court - Service Charges	122,417										122,417
348530 - Traffic Court - Court Costs	377,094										377,094
348540 - Traffic Court - Non-Local Fines and Forfeitures											0
348610 - Juvenile Court - Filing Fees	315										315

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348620 - Juvenile Court - Service Charges	4,584										4,584
348630 - Juvenile Court - Court Costs	18,734										18,734
348710 - Probate Court - Filing Fees	189,228										189,228
348720 - Probate Court - Service Charges	11,117										11,117
348921 - Court Innovations/Local Requirements		90,196									90,196
348923 - Law Library	30,065										30,065
348930 - State Court Facility Surcharge (\$30)	46,825	140,475									187,300
348931 - Traffic Surcharge		49,865									49,865
348990 - Other Court Collections Transferred to BOCC		91,682									91,682
349000 - Other Charges for Services	20,847	128,468				16,105					165,420
351100 - Judgments and Fines - As Decided by County Court Criminal	365,464										365,464
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	51,938										51,938
351500 - Judgments and Fines - As Decided by Traffic Court	377,134										377,134
351700 - Intergovernmental Radio Communication Program	99,997										99,997
351800 - 10% of Fines to Public Records Modernization Trust Fund	135,874										135,874
352000 - Fines - Library	31,665										31,665
354000 - Fines - Local Ordinance Violation	173,747	339,536				42,500					555,783
358200 - Sale of Contraband Property Seized by Law Enforcement		121,730									121,730
361100 - Interest	710,088	774,498	54,205	734,584		1,302,025	327,510	1,425,540			5,328,450
362000 - Rents and Royalties	416,523	1,950				344,804					763,277
364000 - Disposition of Fixed Assets	78,156	53,980				29,650	780				162,566
365000 - Sale of Surplus Materials and Scrap						893					893
366000 - Contributions and Donations from Private Sources	124,277	423,953				5,000					553,230
367000 - Licenses	144,585										144,585
368000 - Pension Fund Contributions								2,461,947			2,461,947
369300 - Settlements	48,801	6,965,286				687,773	698,679				8,400,539
369900 - Other Miscellaneous Revenues	3,937,716	612,725		97,431		8,806	2,292,130				6,948,808
381000 - Inter-Fund Group Transfers In	2,313,435	10,834,320				85,616	41,367				13,274,738
385000 - Proceeds from Refunding Bonds											0
389700 - Proprietary - Capital Contributions from Other Public Source											0
389800 - Proprietary - Capital Contributions from Private Source						6,737,992					6,737,992
Grand Total	112,820,865	86,284,739	5,946,615	22,188,050		65,114,942	29,599,903	3,887,487			325,842,601

## Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	831,530										831,530
511.30 - Legislative - Operating Expenses	175,332										175,332
511.60 - Legislative - Capital Outlay	1,021										1,021
512.10 - Executive - Personal Services	429,150										429,150
512.30 - Executive - Operating Expenses	10,066										10,066
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personal Services	8,196,991						832,861				9,029,852
513.30 - Financial and Administrative - Operating Expenses	2,583,152						2,542,286				5,125,438
513.60 - Financial and Administrative - Capital Outlay	212,611										212,611
514.10 - Legal Counsel - Personal Services	759,949										759,949
514.30 - Legal Counsel - Operating Expenses	687,279										687,279
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personal Services	1,011,709	449,303									1,461,012
515.30 - Comprehensive Planning - Operating Expenses	846,926	319,501									1,166,427
515.60 - Comprehensive Planning - Capital Outlay	1,180										1,180
515.80 - Comprehensive Planning - Grants and Aids	185,956										185,956
517.70 - Debt Service Payments - Debt Service			5,270,153								5,270,153
519.10 - Other General Government - Personal Services	2,783,751	620,365					10,606,635				14,010,751
519.30 - Other General Government - Operating Expenses	3,527,165	397,284					22,394,896	2,037,101			28,356,446
519.60 - Other General Government - Capital Outlay	237,955	557,485		5,615,333							6,410,773
519.80 - Other General Government - Grants and Aids	190,946										190,946
521.10 - Law Enforcement - Personal Services	22,726,454	214,477					685,814				23,626,745
521.30 - Law Enforcement - Operating Expenses	838,480	179,042					38,046				1,055,568
521.60 - Law Enforcement - Capital Outlay	3,273,999	131,156									3,405,155
521.80 - Law Enforcement - Grants and Aids											0
522.10 - Fire Control - Personal Services		26,715,695									26,715,695
522.30 - Fire Control - Operating Expenses	9,926	4,861,698									4,871,624
522.60 - Fire Control - Capital Outlay		2,465,158		3,518,562							5,983,720
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personal Services	17,040,273	92,876									17,133,149
523.30 - Detention/Corrections - Operating Expenses	2,662,409	421,386									3,083,795
523.60 - Detention/Corrections - Capital Outlay	440,065	12,273									452,338
523.80 - Detention/Corrections - Grants and Aids	383,403										383,403
524.10 - Protective Inspections - Personal Services	424,749					2,137,114					2,561,863
524.30 - Protective Inspections - Operating Expenses	72,045					1,771,824					1,843,869
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief - Personal Services	581,404	188,507									769,911
525.30 - Emergency and Disaster Relief - Operating Expenses	420,998	352,636									773,634
525.60 - Emergency and Disaster Relief - Capital Outlay	35,598	170,166		109,723							315,487
527.30 - Medical Examiners - Operating Expenses	422,690										422,690
529.30 - Other Public Safety - Operating Expenses	6,756										6,756
534.10 - Garbage/Solid Waste - Personal Services						635,008					635,008
534.30 - Garbage/Solid Waste - Operating Expenses				90,285		15,071,217					15,161,502
534.80 - Garbage/Solid Waste - Grants and Aids						50,539					50,539
536.10 - Water/Sewer Services - Personal Services						8,370,362					8,370,362
536.30 - Water/Sewer Services - Operating Expenses						29,029,696					29,029,696
536.70 - Water/Sewer Services - Debt Service						857,620					857,620

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	310,521										310,521
537.30 - Conservation/Resource Management - Operating Expenses	52,095	56,262									108,357
537.60 - Conservation/Resource Management - Capital Outlay	28,811										28,811
538.10 - Flood Control/Stormwater Control - Personal Services		358,647									358,647
538.30 - Flood Control/Stormwater Control - Operating Expenses		257,601									257,601
538.60 - Flood Control/Stormwater Control - Capital Outlay		43,637		4,081,340							4,124,977
539.30 - Other Physical Environment - Operating Expenses		21,932									21,932
539.60 - Other Physical Environment - Capital Outlay		1,890									1,890
541.10 - Road/Street Facilities - Personal Services		8,436,466									8,436,466
541.30 - Road/Street Facilities - Operating Expenses	101,841	9,781,268									9,883,109
541.60 - Road/Street Facilities - Capital Outlay	563,237	3,935,761		4,458,995							8,957,993
541.80 - Road/Street Facilities - Grants and Aids	4,037,402	44,409									4,081,811
552.80 - Industry Development - Grants and Aids											0
553.10 - Veterans Services - Personal Services	149,855										149,855
553.30 - Veterans Services - Operating Expenses	6,534										6,534
553.80 - Veterans Services - Grants and Aids	267,043										267,043
554.10 - Housing and Urban Development - Personal Services											0
554.30 - Housing and Urban Development - Operating Expenses		2,653									2,653
554.80 - Housing and Urban Development - Grants and Aids											0
562.10 - Health - Personal Services	429,339										429,339
562.30 - Health - Operating Expenses	71,407										71,407
562.60 - Health - Capital Outlay	26,096										26,096
562.80 - Health - Grants and Aids	253,415										253,415
563.80 - Mental Health - Grants and Aids	324,492										324,492
564.10 - Public Assistance - Personal Services	47,973	218,785									266,758
564.30 - Public Assistance - Operating Expenses	1,331,010	2,354,340									3,685,350
564.60 - Public Assistance - Capital Outlay		1,565									1,565
564.80 - Public Assistance - Grants and Aids	145,085	547,994									693,079
569.10 - Other Human Services - Personal Services		46,091									46,091
569.30 - Other Human Services - Operating Expenses		60,725									60,725
569.80 - Other Human Services - Grants and Aids	2,126,686	1,317,122									3,443,808
571.10 - Libraries - Personal Services	2,212,505										2,212,505
571.30 - Libraries - Operating Expenses	961,649	89,754									1,051,403
571.60 - Libraries - Capital Outlay	60,819	25,206									86,025
572.10 - Parks/Recreation - Personal Services	4,525,917	176,838				579,871					5,282,626
572.30 - Parks/Recreation - Operating Expenses	1,653,695	564,560				2,186,964					4,405,219
572.60 - Parks/Recreation - Capital Outlay	356,993	296,390		104,624							758,007
572.70 - Parks/Recreation - Debt Service						18,829					18,829
572.80 - Parks/Recreation - Grants and Aids	107,704	791,030									898,734
575.30 - Special Facilities - Operating Expenses		122,597									122,597
575.60 - Special Facilities - Capital Outlay		77,902									77,902
575.80 - Special Facilities - Grants and Aids		66,378									66,378
581.90 - Interfund Transfers Out - Other Uses	10,471,762	1,090,435	108,198	1,604,343							13,274,738
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		243,902									243,902
602.80 - State Attorney Administration - Grants and Aids	14,551	177,845									192,396
603.30 - Public Defender Administration - Operating Expenses											0
603.80 - Public Defender Administration - Grants and Aids	2,995	72,908									75,903

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.10 - Clerk of Court Administration - Personal Services	625,345										625,345
604.30 - Clerk of Court Administration - Operating Expenses	244,949										244,949
604.60 - Clerk of Court Administration - Capital Outlay											0
605.30 - Judicial Support - Operating Expenses	79,921										79,921
607.10 - Appeals - Personal Services	75,147										75,147
607.30 - Appeals - Operating Expenses	11,678										11,678
608.10 - Jury Management - Personal Services	94,584										94,584
608.30 - Jury Management - Operating Expenses	70,730										70,730
608.60 - Jury Management - Capital Outlay											0
614.10 - Clerk of Court - Personal Services	332,287										332,287
614.30 - Clerk of Court - Operating Expenses	19,566										19,566
615.10 - Court Reporter Services - Personal Services	57,034										57,034
615.30 - Court Reporter Services - Operating Expenses	4,587										4,587
629.10 - Other Circuit Court-Criminal Costs - Personal Services	119,095										119,095
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	55,509										55,509
629.60 - Other Circuit Court-Criminal Costs - Capital Outlay											0
634.10 - Clerk of Court - Personal Services	245,910										245,910
634.30 - Clerk of Court - Operating Expenses	35,889										35,889
649.10 - Other Circuit Court-Civil Costs - Personal Services											0
654.10 - Clerk of Court - Personal Services	238,587										238,587
654.30 - Clerk of Court - Operating Expenses	48,363										48,363
667.30 - Court-Based Victim Services - Operating Expenses		30,127									30,127
667.80 - Court-Based Victim Services - Grants and Aids	66,392										66,392
674.10 - Clerk of Court - Personal Services	207,339										207,339
674.30 - Clerk of Court - Operating Expenses	31,017										31,017
675.10 - Court Reporter Services - Personal Services	11,842										11,842
675.30 - Court Reporter Services - Operating Expenses	38										38
685.30 - Guardian ad Litem - Operating Expenses	18,752	58,752									77,504
694.10 - Clerk of Court - Personal Services	168,603										168,603
694.30 - Clerk of Court - Operating Expenses	10,424										10,424
711.10 - Courthouse Security - Personal Services	2,209,862										2,209,862
711.30 - Courthouse Security - Operating Expenses	25,025										25,025
711.60 - Courthouse Security - Capital Outlay											0
714.10 - Public Law Library - Personal Services											0
714.30 - Public Law Library - Operating Expenses	8,429										8,429
724.10 - Clerk of Court - Personal Services	103,425										103,425
724.30 - Clerk of Court - Operating Expenses	14,712										14,712
725.10 - Court Reporter Services - Personal Services	1,325										1,325
744.10 - Clerk of Court - Personal Services	193,923										193,923
744.30 - Clerk of Court - Operating Expenses	18,228										18,228
764.10 - Clerk of Court - Personal Services	460,485										460,485
764.30 - Clerk of Court - Operating Expenses	29,963										29,963
Grand Total	108,592,315	69,534,601	5,378,351	19,583,205			60,709,044	37,100,538	2,037,101		302,935,155





<b>Component Unit</b>	<b>Type</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Total Debt</b>
300629 - Indian River County Emergency Services District	Blended in Primary Report	\$37,352,502	\$34,727,494	
300630 - Solid Waste Disposal District	Blended in Primary Report	\$15,955,728	\$15,756,764	