Unit Information

Unit Type: County

Year: 2013

Unit Name: Indian River

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Jeffrey R. Smith

Title: Clerk of Circuit Court and Comptroller

Phone: (772) 226-1205

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: Certified

AFR Received Date: 3/18/2014

Audit Received Date: 3/7/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $93,919,874

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/7/2014

Auditor Name: Rehmann

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

Certification

Chief Financial Officer

Name: Jeffrey R. Smith

Title: Clerk of the Circuit Court and Comptroller

Chairman/Elected Official

Name: Peter D. O'Bryan

Title: Chairman Board of County Commissioners

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	☒
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?	☐	☐

Revenues Report for FYE 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	45,156,467	17,148,710	4,664,885			-15,688					66,954,374
312100 - Local Option Taxes		1,307,462	435,821								1,743,283
312300 - County Ninth-Cent Voted Fuel Tax		158,635									158,635
312410 - First Local Option Fuel Tax		3,145,116									3,145,116
312600 - Discretionary Sales Surtaxes				14,422,829							14,422,829
315000 - Communications Service Tax (Chapter 202)	1,382,864										1,382,864
316000 - Local Business Tax (Chapter 205)	182,633										182,633
322000 - Building Permits	176,471					1,908,389					2,084,860
323100 - Franchise Fee - Electricity	6,552,104										6,552,104
323300 - Franchise Fee - Water	1,777,480										1,777,480
323400 - Franchise Fee - Gas	23,366										23,366
323700 - Franchise Fee - Solid Waste	466,002										466,002
324110 - Impact Fees - Residential - Public Safety		211,977									211,977
324120 - Impact Fees - Commercial - Public Safety		27,253									27,253
324310 - Impact Fees - Residential - Transportation		2,028,987									2,028,987
324320 - Impact Fees - Commercial - Transportation		161,743									161,743
324610 - Impact Fees - Residential - Culture/Recreation		696,776									696,776
324710 - Impact Fees - Residential - Other		81,152									81,152
324720 - Impact Fees - Commercial - Other		7,104									7,104
325100 - Special Assessments - Capital Improvement		253,613		45,568							299,181
325200 - Special Assessments - Charges for Public Services		181,815				7,834,796					8,016,611
329000 - Other Permits, Fees & Special Assessments	14,800	63,633				47,240					125,673
331100 - Federal Grant - General Government		32,724									32,724
331200 - Federal Grant - Public Safety	227,978	78,052									306,030
331390 - Federal Grant - Other Physical Environment				267,000							267,000
331420 - Federal Grant - Mass Transit	1,994,190	573,392									2,567,582
331490 - Federal Grant - Other Transportation		76,777		249,839							326,616
331500 - Federal Grant - Economic Environment		1,014,111				713,557					1,727,668
331620 - Federal Grant - Public Assistance		918,957									918,957
331690 - Federal Grant - Other Human Services		1,988,595									1,988,595
331700 - Federal Grant - Culture/Recreation		207,157									207,157
333000 - Federal Payments In Lieu Of Taxes	175,183										175,183
334200 - State Grant - Public Safety	107,928	3,540									111,468
334420 - State Grant - Mass Transit	622,137	352,533									974,670
334490 - State Grant - Other Transportation		2,171,421		876,123							3,047,544
334690 - State Grant - Other Human Services		405,619									405,619
334700 - State Grant - Culture/Recreation	90,215										90,215
335120 - State Revenue Sharing - Proceeds	2,893,823										2,893,823
335130 - State Revenue Sharing - Insurance Agents County Licenses	45,454										45,454
335140 - State Revenue Sharing - Mobile Home Licenses	106,713										106,713
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	56,734										56,734
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	7,445,077		383,473								7,828,550
335190 - State Revenue Sharing - Other General Government			500,004								500,004

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		39,108									39,108
335220 - State Revenue Sharing - Enhanced 911 Fee		747,375									747,375
335490 - State Revenue Sharing - Other Transportation		2,366,624									2,366,624
335610 - State Revenue Sharing - Health or Hospitals	925										925
335700 - State Revenue Sharing - Culture/Recreation		70,179									70,179
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission	2,542,713										2,542,713
337700 - Local Government Unit Grant - Culture/Recreation		16,551									16,551
341100 - Service Charge - Recording Fees	1,252,955	750,572									2,003,527
341200 - Internal Service Fund Fees and Charges							21,061,351				21,061,351
341300 - Administrative Service Fees		9,103				13,883					22,986
341520 - Fees remitted to County from Sheriff	492,379										492,379
341550 - Fees remitted to County from Supervisor of Elections	885										885
341560 - Fees remitted to County from Property Appraiser	667										667
341800 - County Officer Commission and Fees	1,620,390										1,620,390
341900 - Other General Government Charges and Fees	100,874										100,874
342100 - Service Charge - Law Enforcement Services		18,652									18,652
342200 - Service Charge - Fire Protection		274,947									274,947
342300 - Service Charge - Housing for Prisoners	47,033	94,774									141,807
342500 - Service Charge - Protective Inspection Fees						6,664					6,664
342600 - Service Charge - Ambulance Fees		5,213,165									5,213,165
343400 - Service Charge - Garbage/Solid Waste						2,103,699					2,103,699
343600 - Service Charge - Water/Sewer Combination Utility						28,152,084					28,152,084
344900 - Service Charge - Other Transportation Charges		35,957									35,957
346900 - Service Charge - Other Human Services Charges		187,166									187,166
347100 - Service Charge - Libraries	5										5
347200 - Service Charge - Parks and Recreation	577,312					3,125,234					3,702,546
347500 - Service Charge - Special Recreation Facilities	393,158										393,158
348120 - County Court Criminal - Service Charges	4,439										4,439
348130 - County Court Criminal - Court Costs	14,722										14,722
348140 - County Court Criminal - Non-Local Fines and Forfeitures	78,346										78,346
348220 - Circuit Court Criminal - Service Charges	27										27
348230 - Circuit Court Criminal - Court Costs	15,384										15,384
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures	8,591										8,591
348310 - County Court Civil - Filing Fees	134,814										134,814
348320 - County Court Civil - Service Charges	2,168										2,168
348410 - Circuit Court Civil - Filing Fees	149,644										149,644
348420 - Circuit Court Civil - Service Charges	153,928										153,928
348520 - Traffic Court - Service Charges	35,334										35,334
348530 - Traffic Court - Court Costs	106,309										106,309
348540 - Traffic Court - Non-Local Fines and Forfeitures	108,753										108,753
348620 - Juvenile Court - Service Charges	487										487
348640 - Juvenile Court - Non-Local Fines and Forfeitures	108										108
348710 - Probate Court - Filing Fees	61,486										61,486
348720 - Probate Court - Service Charges	4,382										4,382
348921 - Court Innovations/Local Requirements		24,327									24,327
348922 - Legal Aid		24,327									24,327
348923 - Law Library	24,327										24,327

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348924 - Juvenile Alternative Programs		24,328									24,328
348930 - State Court Facility Surcharge ($30)	46,496	139,489									185,985
348931 - Traffic Surcharge		35,430									35,430
348990 - Other Court Collections Transferred to BOCC		389									389
349000 - Other Charges for Services	3,306,619	304,348				1,500					3,612,467
351100 - Judgments and Fines - As Decided by County Court Criminal	6,102	83,972									90,074
351700 - Intergovernmental Radio Communication Program	109,627										109,627
351800 - 10% of Fines to Public Records Modernization Trust Fund		141,351									141,351
352000 - Fines - Library	54,961										54,961
354000 - Fines - Local Ordinance Violation	174,630	145,299				7,515					327,444
358200 - Sale of Contraband Property Seized by Law Enforcement		62,633									62,633
361100 - Interest	181,776	237,448	12,549	138,786		427,041	94,566				1,092,166
362000 - Rents and Royalties	257,069	19,626				278,079					554,774
364000 - Disposition of Fixed Assets	58,404	36,031		79,854		37,812	1,021				213,122
365000 - Sale of Surplus Materials and Scrap						11,261					11,261
366000 - Contributions and Donations from Private Sources	159,517	154,863									314,380
367000 - Licenses	131,584										131,584
369900 - Other Miscellaneous Revenues	390,004	2,218,065		336,277		136,857	1,163,591				4,244,794
381000 - Inter-Fund Group Transfers In	1,706,554	8,523,145	2,275,000				35,488				12,540,187
389800 - Proprietary - Capital Contributions from Private Source						3,986,916					3,986,916
Grand Total	84,460,007	55,296,098	8,271,732	16,416,276		48,776,839	22,356,017				235,576,969

Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	562,715										562,715
511.30 - Legislative - Operating Expenses	180,500										180,500
512.10 - Executive - Personnel Services	391,227										391,227
512.30 - Executive - Operating Expenses	17,517										17,517
512.60 - Executive - Capital Outlay	1,445										1,445
513.10 - Financial and Administrative - Personnel Services	6,677,446						151,232				6,828,678
513.30 - Financial and Administrative - Operating Expenses	1,522,836	6,910					2,305,658				3,835,404
513.60 - Financial and Administrative - Capital Outlay	211,975	32,850		100,000							344,825
514.10 - Legal Counsel - Personnel Services	622,947										622,947
514.30 - Legal Counsel - Operating Expenses	36,621										36,621
515.10 - Comprehensive Planning - Personnel Services	875,206	482,282									1,357,488
515.30 - Comprehensive Planning - Operating Expenses	213,191	405,206									618,397
515.60 - Comprehensive Planning - Capital Outlay	5,724										5,724
515.80 - Comprehensive Planning - Grants and Aids	269,163										269,163
517.70 - Debt Service Payments - Debt Service			8,168,704								8,168,704
519.10 - Other General Governmental Services - Personnel Services	2,493,119	276,517					1,143,175				3,912,811

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.30 - Other General Governmental Services - Operating Expenses	3,185,916	273,803					17,184,563				20,644,282
519.60 - Other General Governmental Services - Capital Outlay	65,655	124,665		1,261,118							1,451,438
519.80 - Other General Governmental Services - Grants and Aids	120,886										120,886
521.10 - Law Enforcement - Personnel Services	20,078,078	118,863					576,298				20,773,239
521.30 - Law Enforcement - Operating Expenses	4,345,413	321,717					20,435				4,687,565
521.60 - Law Enforcement - Capital Outlay	1,042,422	602,389									1,644,811
521.80 - Law Enforcement - Grants and Aids		50,339									50,339
522.10 - Fire Control - Personnel Services		20,563,197									20,563,197
522.30 - Fire Control - Operating Expenses		3,954,164									3,954,164
522.60 - Fire Control - Capital Outlay		986,637									986,637
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention and/or Corrections - Personnel Services	10,261,564	83,908									10,345,472
523.30 - Detention and/or Corrections - Operating Expenses	1,790,269	296,032									2,086,301
523.60 - Detention and/or Corrections - Capital Outlay	105,966	186,207									292,173
523.80 - Detention and/or Corrections - Grants and Aids	457,068										457,068
524.10 - Protective Inspections - Personnel Services	263,716					1,082,207					1,345,923
524.30 - Protective Inspections - Operating Expenses	43,121					465,608					508,729
525.10 - Emergency and Disaster Relief Services - Personnel Services	518,177	121,619									639,796
525.30 - Emergency and Disaster Relief Services - Operating Expenses	153,777	158,525									312,302
525.60 - Emergency and Disaster Relief Services - Capital Outlay	65,431	25,018									90,449
527.30 - Medical Examiners - Operating Expenses	283,817										283,817
529.30 - Other Public Safety - Operating Expenses	17,073										17,073
534.10 - Garbage/Solid Waste Control Services - Personnel Services						505,556					505,556
534.30 - Garbage/Solid Waste Control Services - Operating Expenses				118,005		9,862,136					9,980,141
534.80 - Garbage/Solid Waste Control Services - Grants and Aids						37,451					37,451
536.10 - Water-Sewer Combination Services - Personnel Services						7,352,824					7,352,824
536.30 - Water-Sewer Combination Services - Operating Expenses						24,368,475					24,368,475
536.70 - Water-Sewer Combination Services - Debt Service						2,094,450					2,094,450
537.10 - Conservation and Resource Management - Personnel Services	194,993										194,993
537.30 - Conservation and Resource Management - Operating Expenses	40,118	2,500									42,618
538.10 - Flood Control/Stormwater Management - Personnel Services		188,310									188,310
538.30 - Flood Control/Stormwater Management - Operating Expenses		283,706		53,488							337,194
538.60 - Flood Control/Stormwater Management - Capital Outlay		2,535		1,503,795							1,506,330
539.30 - Other Physical Environment - Operating Expenses		14,185									14,185
539.60 - Other Physical Environment - Capital Outlay		45,595									45,595
541.10 - Road and Street Facilities - Personnel Services		7,110,132									7,110,132
541.30 - Road and Street Facilities - Operating Expenses	367,863	8,059,312									8,427,175
541.60 - Road and Street Facilities - Capital Outlay	1,707,671	8,355,623		9,464,359							19,527,653
541.80 - Road and Street Facilities - Grants and Aids	2,610,168	12,460									2,622,628
552.80 - Industry Development - Grants and Aids	138,575										138,575
553.10 - Veteran's Services - Personnel Services	152,105										152,105
553.30 - Veteran's Services - Operating Expenses	3,456										3,456
553.80 - Veteran's Services - Grants and Aids	74,650										74,650
554.10 - Housing and Urban Development - Personnel Services		14,606									14,606

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
554.30 - Housing and Urban Development - Operating Expenses		425,133									425,133
554.60 - Housing and Urban Development - Capital Outlay		877,614									877,614
554.80 - Housing and Urban Development - Grants and Aids		895,262									895,262
562.10 - Health Services - Personnel Services	390,704										390,704
562.30 - Health Services - Operating Expenses	75,512										75,512
562.60 - Health Services - Capital Outlay	41,721										41,721
562.80 - Health Services - Grants and Aids	352,575	13,563									366,138
563.80 - Mental Health Services - Grants and Aids	299,879										299,879
564.10 - Public Assistance Services - Personnel Services	38,485	156,515									195,000
564.30 - Public Assistance Services - Operating Expenses	1,173,572	2,080,030									3,253,602
564.80 - Public Assistance Services - Grants and Aids	15,270	583,674									598,944
569.10 - Other Human Services - Personnel Services	8,926	63,006									71,932
569.30 - Other Human Services - Operating Expenses		11,893									11,893
569.80 - Other Human Services - Grants and Aids	1,228,624	418,511									1,647,135
571.10 - Libraries - Personnel Services	1,959,868										1,959,868
571.30 - Libraries - Operating Expenses	1,030,952	55,647									1,086,599
572.10 - Parks and Recreation - Personnel Services	3,453,746	151,775				497,147					4,102,668
572.30 - Parks and Recreation - Operating Expenses	1,391,693	702,867				1,827,389					3,921,949
572.60 - Parks and Recreation - Capital Outlay	39,013	1,668,925		536,787							2,244,725
572.70 - Parks and Recreation - Debt Service						212,989					212,989
572.80 - Parks and Recreation - Grants and Aids	97,721	633,153									730,874
575.30 - Special Recreation Facilities - Operating Expenses		263,307									263,307
575.60 - Special Recreation Facilities - Capital Outlay		43,696									43,696
575.80 - Special Recreation Facilities - Grants and Aids		46,446									46,446
581.90 - Inter-Fund Group Transfers Out - Other Uses	9,886,193	1,002,552	233,787	1,417,655							12,540,187
601.80 - Court Administration - Grants and Aids		288,212									288,212
602.80 - State Attorney Administration - Grants and Aids	18,944	116,280									135,224
603.80 - Public Defender Administration - Grants and Aids	3,989	68,024									72,013
604.10 - Clerk of Court Administration - Personnel Services	586,472	92,220									678,692
604.30 - Clerk of Court Administration - Operating Expenses	128,656	39,328									167,984
604.60 - Clerk of Court Administration - Capital Outlay	21,182										21,182
605.30 - Judicial Support - Operating Expenses	6,059										6,059
608.10 - Jury Management - Personnel Services	92,030										92,030
608.30 - Jury Management - Operating Expenses	74,793										74,793
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	466,214										466,214
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	42,589										42,589
614.60 - Clerk of Court Administration - Circuit Criminal - Capital Outlay	24,065										24,065
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	398,696										398,696
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	124,660	888									125,548
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay	23,575										23,575
649.10 - Other Circuit Court - Civil Costs - Personnel Services	40,111										40,111
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	268,165										268,165
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	63,040	65,988									129,028
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay	5,691	34,432									40,123

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
667.80 - Court-Based Victim Services - Circuit Family - Grants and Aids	53,144	24,327									77,471
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	198,941										198,941
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	25,402										25,402
674.60 - Clerk of Court Administration - Circuit Juvenile - Capital Outlay	16,971										16,971
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	11,075	53,911									64,986
694.10 - Clerk of Court Administration - Probate - Personnel Services	95,285										95,285
694.30 - Clerk of Court Administration - Probate - Operating Expenses	42,990	11									43,001
694.60 - Clerk of Court Administration - Probate - Capital Outlay	5,564										5,564
711.10 - Courthouse Security - Personnel Services	1,269,987										1,269,987
711.30 - Courthouse Security - Operating Expenses	91,788	6,903									98,691
714.10 - Public Law Library - Personnel Services	65,158										65,158
714.30 - Public Law Library - Operating Expenses	40,369										40,369
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	265,117										265,117
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	29,318										29,318
744.10 - Clerk of Court Administration - County Civil - Personnel Services	194,709										194,709
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	54,664	1,866									56,530
744.60 - Clerk of Court Administration - County Civil - Capital Outlay	13,949										13,949
764.10 - Clerk of Court Administration - Traffic - Personnel Services	350,599										350,599
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	39,983										39,983
764.60 - Clerk of Court Administration - Traffic - Capital Outlay	8,488										8,488
Grand Total	88,916,466	64,059,592	8,402,491	14,455,207		48,306,232	21,381,361				245,521,349

Data Element Worksheet Report for FYE: 2013, Indian River

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Indian River County Emergency Services District	Blended in Primary Report	$22,768,330	$25,305,027	
Special District - Solid Waste Disposal District	Blended in Primary Report	$10,084,222	$10,405,143	