Unit Information

Unit Type: County

Year: 2020

Unit Name: Indian River

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Jeffrey R. Smith

Title: Clerk of Circuit Court & Comptroller

Phone: (772) 226-1500

Address:

1801 27th Street
Vero Beach, FL 32960

Contact Information

Name: Mrs. Raeanne Cone

Title: Senior Accountant

Phone: (772) 226-1219

Email: rcone@clerk.indian-river.org

Address:

1801 27th Street
Vero Beach, FL 32960

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 4/6/2021

Audit Received Date: 3/22/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $4,642,752

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/10/2021

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 & Comptroller

Chairman/Elected Official

Name: Joseph E. Flescher

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 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	75,026,136	34,805,657	4,608,719			16,683					114,457,195
312100 - Local Option Taxes		2,714,264									2,714,264
312300 - County Ninth-Cent Voted Fuel Tax		184,700									184,700
312410 - First Local Option Fuel Tax		3,413,427									3,413,427
312600 - Discretionary Sales Surtaxes				18,984,618							18,984,618
315000 - Communications Service Tax (Chapter 202)	1,085,284										1,085,284
316000 - Local Business Tax (Chapter 205)	170,663										170,663
322000 - Building Permits	424,084					3,466,895					3,890,979
323100 - Franchise Fee - Electricity	6,511,704										6,511,704
323300 - Franchise Fee - Water	1,822,189										1,822,189
323400 - Franchise Fee - Gas	72,615										72,615
323700 - Franchise Fee - Solid Waste	598,512										598,512
324110.02.01 - Impact Fees - Residential - Public Safety		563,932									563,932
324120.01.03 - Impact Fees - Commercial - Public Safety		2,135									2,135
324120.03.03 - Impact Fees - Commercial - Public Safety		29,792									29,792
324120.03.09 - Impact Fees - Commercial - Public Safety		4,263									4,263
324120.09.03 - Impact Fees - Commercial - Public Safety		56,321									56,321
324120.09.09 - Impact Fees - Commercial - Public Safety		77,725									77,725
324310.02.01 - Impact Fees - Residential - Transportation		4,311,825									4,311,825
324320.01.03 - Impact Fees - Commercial - Transportation		17,055									17,055
324320.03.03 - Impact Fees - Commercial - Transportation		121,699									121,699
324320.03.09 - Impact Fees - Commercial - Transportation		20,666									20,666
324320.09.03 - Impact Fees - Commercial - Transportation		382,938									382,938
324320.09.09 - Impact Fees - Commercial - Transportation		347,012									347,012
324610.02.01 - Impact Fees - Residential - Culture/Recreation		954,935									954,935
324710.02.01 - Impact Fees - Residential - Other		537,162									537,162
324720.01.03 - Impact Fees - Commercial - Other		1,054									1,054
324720.03.03 - Impact Fees - Commercial - Other		12,042									12,042
324720.03.09 - Impact Fees - Commercial - Other		1,656									1,656
324720.09.03 - Impact Fees - Commercial - Other		26,444									26,444
324720.09.09 - Impact Fees - Commercial - Other		32,069									32,069
325100 - Special Assessments - Capital Improvement		245,674									245,674
325200 - Special Assessments - Charges for Public Services		261,967				13,692,282					13,954,249
329000 - Other Permits, Fees & Special Assessments	33,615	488,203				37,185					559,003
331100 - Federal Grant - General Government		28,963									28,963
331200 - Federal Grant - Public Safety	116,177	340,126									456,303
331420 - Federal Grant - Mass Transit	1,193,744	392,030									1,585,774
331490 - Federal Grant - Other Transportation		85,842									85,842
331500 - Federal Grant - Economic Environment		83,340		5,732		240,689	8,813				338,574
331620 - Federal Grant - Public Assistance		919,933									919,933
331690 - Federal Grant - Other Human Services		2,514,052									2,514,052
332000 - Other Financial Assistance - Federal Source	303,945	6,381,300									6,685,245
333000 - Federal Payments In Lieu Of Taxes	36,076										36,076
334100 - State Grant - General Government	734,166										734,166
334200 - State Grant - Public Safety	98,220	16,456									114,676
334390 - State Grant - Other Physical Environment		76,028									76,028

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
334420 - State Grant - Mass Transit	802,492	460,225									1,262,717
334490 - State Grant - Other Transportation		222,209									222,209
334690 - State Grant - Other Human Services		285,582									285,582
334700 - State Grant - Culture/Recreation	85,304	18,300									103,604
335120 - State Revenue Sharing - Proceeds	3,772,422										3,772,422
335130 - State Revenue Sharing - Insurance Agents County Licenses	49,987										49,987
335140 - State Revenue Sharing - Mobile Home Licenses	105,202										105,202
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	64,675										64,675
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	10,073,449										10,073,449
335190 - State Revenue Sharing - Other General Government		8,379	491,625								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		63,083									63,083
335220 - State Revenue Sharing - Enhanced 911 Fee		822,353									822,353
335490 - State Revenue Sharing - Other Transportation		2,578,879									2,578,879
335610 - State Revenue Sharing - Health or Hospitals	800										800
335700 - State Revenue Sharing - Culture/Recreation		60,829									60,829
337300 - Local Government Unit Grant - Physical Environment						-47,311					-47,311
341100 - Service Charge - Recording Fees	957,599	886,559									1,844,158
341200 - Internal Service Fund Fees and Charges							32,525,831				32,525,831
341300 - Administrative Service Fees		1,920									1,920
341520 - Fees remitted to County from Sheriff	1,065,043										1,065,043
341550 - Fees remitted to County from Supervisor of Elections	10,831										10,831
341800 - County Officer Commission and Fees	-1,220,577										-1,220,577
341900 - Other General Government Charges and Fees	4,603,718										4,603,718
342100 - Service Charge - Law Enforcement Services		6,940									6,940
342200 - Service Charge - Fire Protection		398,096									398,096
342300 - Service Charge - Housing for Prisoners	50,898	226,287									277,185
342500 - Service Charge - Protective Inspection Fees						10,851					10,851
342600 - Service Charge - Ambulance Fees		6,796,052									6,796,052
343400 - Service Charge - Garbage/Solid Waste						2,910,440					2,910,440
343600 - Service Charge - Water/Sewer Combination Utility						34,437,242					34,437,242
343700 - Service Charge - Conservation and Resource Management		10,580									10,580
344900 - Service Charge - Other Transportation Charges		48,169									48,169
346900 - Service Charge - Other Human Services Charges		282,792									282,792
347200 - Service Charge - Parks and Recreation	627,398					3,207,685					3,835,083
347500 - Service Charge - Special Recreation Facilities	400,013										400,013
348120 - County Court Criminal - Service Charges	9,784										9,784
348130 - County Court Criminal - Court Costs	64,605										64,605
348140 - County Court Criminal - Non-Local Fines and Forfeitures	7,296										7,296
348210 - Circuit Court Criminal - Filing Fees	40,813										40,813
348220 - Circuit Court Criminal - Service Charges	1,595										1,595
348230 - Circuit Court Criminal - Court Costs	97,664										97,664
348310 - County Court Civil - Filing Fees	387,001										387,001
348320 - County Court Civil - Service Charges	5,749										5,749
348410 - Circuit Court Civil - Filing Fees	328,162										328,162
348420 - Circuit Court Civil - Service Charges	119,011										119,011

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348520 - Traffic Court - Service Charges	109,808										109,808
348530 - Traffic Court - Court Costs	320,363										320,363
348610 - Juvenile Court - Filing Fees	635										635
348620 - Juvenile Court - Service Charges	4,468										4,468
348630 - Juvenile Court - Court Costs	9,787										9,787
348710 - Probate Court - Filing Fees	206,819										206,819
348720 - Probate Court - Service Charges	10,717										10,717
348921 - Court Innovations/Local Requirements		76,197									76,197
348923 - Law Library	25,399										25,399
348930 - State Court Facility Surcharge ($30)	40,001	120,004									160,005
348931 - Traffic Surcharge		41,860									41,860
348990 - Other Court Collections Transferred to BOCC		79,647									79,647
349000 - Other Charges for Services	18,497	97,309				20,801					136,607
351100 - Judgments and Fines - As Decided by County Court Criminal	286,724										286,724
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	75,287										75,287
351500 - Judgments and Fines - As Decided by Traffic Court	361,000										361,000
351700 - Intergovernmental Radio Communication Program	86,499										86,499
351800 - 10% of Fines to Public Records Modernization Trust Fund	116,052										116,052
352000 - Fines - Library	15,203										15,203
354000 - Fines - Local Ordinance Violation	126,922	232,409				15,500					374,831
358200 - Sale of Contraband Property Seized by Law Enforcement		97,932									97,932
361100 - Interest	1,519,989	1,648,704	89,022	1,460,299		1,991,158	523,889	2,518,479			9,751,540
362000 - Rents and Royalties	411,805					25,556					437,361
364000 - Disposition of Fixed Assets	108,389	9,521				6,263					124,173
366000 - Contributions and Donations from Private Sources	95,706	540,040				2,500					638,246
367000 - Licenses	165,523										165,523
368000 - Pension Fund Contributions								2,206,025			2,206,025
369300 - Settlements		398,872									398,872
369900 - Other Miscellaneous Revenues	4,167,674	1,344,360		1,593,398		70,932	2,911,870				10,088,234
381000 - Inter-Fund Group Transfers In	4,216,086	12,420,203	1,133,942			107,516	901,995				18,779,742
389700 - Proprietary - Capital Contributions from Other Public Source						18,553	173,672				192,225
389800 - Proprietary - Capital Contributions from Private Source						8,058,506					8,058,506
Grand Total	123,683,917	90,736,979	6,323,308	22,044,047		68,289,926	37,046,070	4,724,504			352,848,751

Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	737,423										737,423
511.30 - Legislative - Operating Expenses	281,796	154									281,950
512.10 - Executive - Personnel Services	513,834										513,834
512.30 - Executive - Operating Expenses	18,924	30,728									49,652

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.10 - Financial and Administrative - Personnel Services	9,083,658						1,303,835				10,387,493
513.30 - Financial and Administrative - Operating Expenses	3,146,837	393,538					3,379,841				6,920,216
513.60 - Financial and Administrative - Capital Outlay	233,226	125,365									358,591
514.10 - Legal Counsel - Personnel Services	821,259										821,259
514.30 - Legal Counsel - Operating Expenses	307,271	2,364									309,635
515.10 - Comprehensive Planning - Personnel Services	1,148,889	414,321									1,563,210
515.30 - Comprehensive Planning - Operating Expenses	375,838	255,563									631,401
515.60 - Comprehensive Planning - Capital Outlay	690	5,169									5,859
515.80 - Comprehensive Planning - Grants and Aids	161,951										161,951
517.70 - Debt Service Payments - Debt Service	3,593		7,883,774								7,887,367
519.10 - Other General Government - Personnel Services	3,285,586	802,733					1,972,551				6,060,870
519.30 - Other General Government - Operating Expenses	3,878,300	532,646					27,319,386	2,577,846			34,308,178
519.60 - Other General Government - Capital Outlay	95,359	697,194		3,375,005							4,167,558
519.80 - Other General Government - Grants and Aids	238,736										238,736
521.10 - Law Enforcement - Personnel Services	26,079,436	221,396					432,448				26,733,280
521.30 - Law Enforcement - Operating Expenses	5,605,860	172,432					32,072				5,810,364
521.60 - Law Enforcement - Capital Outlay	3,862,670	333,277									4,195,947
522.10 - Fire Control - Personnel Services		31,122,771									31,122,771
522.30 - Fire Control - Operating Expenses		6,271,979									6,271,979
522.60 - Fire Control - Capital Outlay		1,131,306		1,686,141							2,817,447
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personnel Services	14,279,626	105,837									14,385,463
523.30 - Detention/Corrections - Operating Expenses	3,165,008	183,783									3,348,791
523.60 - Detention/Corrections - Capital Outlay	172,653	11,104									183,757
523.80 - Detention/Corrections - Grants and Aids	427,122										427,122
524.10 - Protective Inspections - Personnel Services	400,639					3,054,391					3,455,030
524.30 - Protective Inspections - Operating Expenses	60,944	6,662				1,974,945					2,042,551
525.10 - Emergency and Disaster Relief - Personnel Services	525,989	195,358									721,347
525.30 - Emergency and Disaster Relief - Operating Expenses	199,871	307,039									506,910
525.60 - Emergency and Disaster Relief - Capital Outlay	23,115	124,121									147,236
527.30 - Medical Examiners - Operating Expenses	441,378										441,378
529.30 - Other Public Safety - Operating Expenses	3,039										3,039
534.10 - Garbage/Solid Waste - Personnel Services						865,765					865,765
534.30 - Garbage/Solid Waste - Operating Expenses		2,188		96,508		14,906,816					15,005,512
534.80 - Garbage/Solid Waste - Grants and Aids						55,454					55,454
536.10 - Water/Sewer Services - Personnel Services						11,073,448					11,073,448
536.30 - Water/Sewer Services - Operating Expenses		55,354				31,605,507					31,660,861
536.70 - Water/Sewer Services - Debt Service						138,517					138,517
537.10 - Conservation/Resource Management - Personnel Services	259,217										259,217
537.30 - Conservation/Resource Management - Operating Expenses	65,816	231,904									297,720
538.10 - Flood Control/Stormwater Control - Personnel Services		459,863									459,863
538.30 - Flood Control/Stormwater Control - Operating Expenses		332,139									332,139
538.60 - Flood Control/Stormwater Control - Capital Outlay		209,819		2,005,949							2,215,768
539.60 - Other Physical Environment - Capital Outlay		102,993									102,993
541.10 - Road/Street Facilities - Personnel Services		8,955,378									8,955,378
541.30 - Road/Street Facilities - Operating Expenses	302	8,850,147									8,850,449
541.60 - Road/Street Facilities - Capital Outlay	217,575	4,602,150		8,402,418							13,222,143
541.80 - Road/Street Facilities - Grants and Aids	3,985,104	24,528									4,009,632

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
552.80 - Industry Development - Grants and Aids	226,900										226,900
553.10 - Veterans Services - Personnel Services	153,055										153,055
553.30 - Veterans Services - Operating Expenses	3,462										3,462
553.80 - Veterans Services - Grants and Aids	90,000										90,000
554.30 - Housing and Urban Development - Operating Expenses		36,533									36,533
554.80 - Housing and Urban Development - Grants and Aids		60									60
559.80 - Other Economic Development - Grants and Aids		210,000									210,000
562.10 - Health - Personnel Services	484,671										484,671
562.30 - Health - Operating Expenses	58,336	1,704									60,040
562.80 - Health - Grants and Aids	348,060										348,060
563.80 - Mental Health - Grants and Aids	343,727										343,727
564.10 - Public Assistance - Personnel Services	56,617	270,163									326,780
564.30 - Public Assistance - Operating Expenses	1,444,764	3,148,227									4,592,991
564.60 - Public Assistance - Capital Outlay		3,090									3,090
564.80 - Public Assistance - Grants and Aids	151,839	60,840									212,679
569.10 - Other Human Services - Personnel Services		32,356									32,356
569.30 - Other Human Services - Operating Expenses	52,380	9,006									61,386
569.80 - Other Human Services - Grants and Aids	2,358,440	2,628,174									4,986,614
571.10 - Libraries - Personnel Services	2,386,955										2,386,955
571.30 - Libraries - Operating Expenses	1,020,011	38,063									1,058,074
571.60 - Libraries - Capital Outlay	7,693	223,770									231,463
572.10 - Parks/Recreation - Personnel Services	4,871,583	166,534				633,933					5,672,050
572.30 - Parks/Recreation - Operating Expenses	2,056,950	740,162				2,164,736					4,961,848
572.60 - Parks/Recreation - Capital Outlay	662,397	7,588,302		1,736,353							9,987,052
572.70 - Parks/Recreation - Debt Service						15,496					15,496
572.80 - Parks/Recreation - Grants and Aids	111,786	880,351									992,137
575.30 - Special Facilities - Operating Expenses		76,560									76,560
575.60 - Special Facilities - Capital Outlay		840,723									840,723
581.90 - Interfund Transfers Out - Other Uses	13,292,530	3,832,885	162,852	1,491,475							18,779,742
601.30 - Court Administration - Operating Expenses		25,399									25,399
601.80 - Court Administration - Grants and Aids		51,333									51,333
602.80 - State Attorney Administration - Grants and Aids	18,094	282,115									300,209
603.80 - Public Defender Administration - Grants and Aids	3,053	86,886									89,939
604.10 - Clerk of Court Administration - Personnel Services	549,462										549,462
604.30 - Clerk of Court Administration - Operating Expenses	39,677										39,677
605.30 - Judicial Support - Operating Expenses	260,323										260,323
607.10 - Appeals - Personnel Services	42,427										42,427
607.30 - Appeals - Operating Expenses	979										979
608.10 - Jury Management - Personnel Services	99,110										99,110
608.30 - Jury Management - Operating Expenses	41,128										41,128
614.10 - Clerk of Court - Personnel Services	386,032										386,032
614.30 - Clerk of Court - Operating Expenses	14,451										14,451
615.10 - Court Reporter Services - Personnel Services	54,046										54,046
615.30 - Court Reporter Services - Operating Expenses	80										80
629.10 - Other Circuit Court-Criminal Costs - Personnel Services	136,298										136,298
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	42,744										42,744
634.30 - Clerk of Court - Operating Expenses	17,844										17,844
634.80 - Clerk of Court - Grants and Aids	278,446										278,446
654.10 - Clerk of Court - Personnel Services	228,231										228,231

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.30 - Clerk of Court - Operating Expenses	12,338										12,338
667.80 - Court-Based Victim Services - Grants and Aids	72,218										72,218
674.10 - Clerk of Court - Personnel Services	234,457										234,457
674.30 - Clerk of Court - Operating Expenses	9,743										9,743
675.10 - Court Reporter Services - Personnel Services	15,963										15,963
675.30 - Court Reporter Services - Operating Expenses	11										11
685.30 - Guardian ad Litem - Operating Expenses	9,172	110,940									120,112
694.10 - Clerk of Court - Personnel Services	175,415										175,415
694.30 - Clerk of Court - Operating Expenses	4,720										4,720
711.10 - Courthouse Security - Personnel Services	2,254,064										2,254,064
711.30 - Courthouse Security - Operating Expenses	20,626										20,626
714.10 - Public Law Library - Personnel Services	86,025										86,025
714.30 - Public Law Library - Operating Expenses	8,964										8,964
724.10 - Clerk of Court - Personnel Services	131,920										131,920
724.30 - Clerk of Court - Operating Expenses	4,148										4,148
725.10 - Court Reporter Services - Personnel Services	4,148										4,148
725.30 - Court Reporter Services - Operating Expenses	3										3
744.10 - Clerk of Court - Personnel Services	215,713										215,713
744.30 - Clerk of Court - Operating Expenses	11,365										11,365
764.10 - Clerk of Court - Personnel Services	483,304										483,304
764.30 - Clerk of Court - Operating Expenses	12,686										12,686
Grand Total	120,270,118	88,631,300	8,046,626	18,793,849		66,489,008	34,440,133	2,577,846			339,248,880

Data Element Worksheet Report for FYE: 2020, Indian River

Affiliates Report for FYE 2020

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Indian River County Emergency Services District	Blended in Primary Report	$43,680,417	$38,629,036	$0
Special District - Solid Waste Disposal District	Blended in Primary Report	$17,300,316	$16,605,910	$0