

Unit Information

Unit Type: County

Year: 2012

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: 3/21/2013

Audit Received Date: 3/14/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$104,177,451

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/12/2013

Auditor Name: Rehmann

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

Certification

Chief Financial Officer

Name:

Title: Jeffrey R. Smith, Clerk of Circuit Court
and Comptroller

Chairman/Elected Official

Name:

Title: Joseph E. Flescher, 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 Statutes?

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Revenues Report for FYE 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	46,900,983	17,852,583	5,574,183			10,395					70,338,144
312100 - Local Option Taxes		1,203,690	401,230								1,604,920
312300 - County Ninth-Cent Voted Fuel Tax		156,575									156,575
312410 - First Local Option Fuel Tax		3,172,608									3,172,608
312600 - Discretionary Sales Surtaxes				13,708,911							13,708,911
315000 - Communications Service Tax (Chapter 202)	1,322,765										1,322,765
316000 - Local Business Tax (Chapter 205)	179,041										179,041
322000 - Building Permits	141,483					1,634,139					1,775,622
323100 - Franchise Fee - Electricity	6,421,975										6,421,975
323300 - Franchise Fee - Water	1,764,418										1,764,418
323700 - Franchise Fee - Solid Waste	434,008										434,008
324110 - Impact Fees - Residential - Public Safety		112,558									112,558
324120 - Impact Fees - Commercial - Public Safety		108,513									108,513
324210 - Impact Fees - Residential - Physical Environment		-980									-980
324220 - Impact Fees - Commercial - Physical Environment		942									942
324310 - Impact Fees - Residential - Transportation		1,019,534									1,019,534
324320 - Impact Fees - Commercial - Transportation		583,806									583,806
324610 - Impact Fees - Residential - Culture/Recreation		382,310									382,310
324710 - Impact Fees - Residential - Other		44,938									44,938
324720 - Impact Fees - Commercial - Other		16,299									16,299
325100 - Special Assessments - Capital Improvement		194,707		22,353							217,060
325200 - Special Assessments - Charges for Public Services		180,082				7,802,498					7,982,580
329000 - Other Permits, Fees & Special Assessments	9,467	49,822				36,887					96,176
331100 - Federal Grant - General Government		25,250									25,250
331200 - Federal Grant - Public Safety	202,575	64,478									267,053
331390 - Federal Grant - Other Physical Environment		1,000,000									1,000,000
331420 - Federal Grant - Mass Transit	1,502,282	385,202									1,887,484
331490 - Federal Grant - Other Transportation		2,966,321		261,342							3,227,663
331500 - Federal Grant - Economic Environment		2,136,803				9,444					2,146,247
331620 - Federal Grant - Public Assistance		840,743									840,743
331690 - Federal Grant - Other Human Services		67,451									67,451
333000 - Federal Payments In Lieu Of Taxes	186,424										186,424
334200 - State Grant - Public Safety	104,968	784,112									889,080
334310 - State Grant - Water Supply System						7,235					7,235
334390 - State Grant - Other Physical Environment		101,232									101,232
334420 - State Grant - Mass Transit	731,829	332,284									1,064,113
334490 - State Grant - Other Transportation		18,731									18,731
334700 - State Grant - Culture/Recreation	113,999										113,999
335120 - State Revenue Sharing - Proceeds	2,751,390										2,751,390
335130 - State Revenue Sharing - Insurance Agents County Licenses	39,874										39,874
335140 - State Revenue Sharing - Mobile Home Licenses	112,249										112,249
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	66,743										66,743
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	6,971,490		441,397								7,412,887

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335190 - State Revenue Sharing - Other General Government			500,004								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		48,163									48,163
335220 - State Revenue Sharing - Enhanced 911 Fee		772,145									772,145
335490 - State Revenue Sharing - Other Transportation		2,390,963									2,390,963
335610 - State Revenue Sharing - Health or Hospitals	1,000										1,000
335700 - State Revenue Sharing - Culture/Recreation		70,177									70,177
335800 - State Revenue Sharing - Clerk Allotment from JAC	3,296,711										3,296,711
337300 - Local Government Unit Grant - Physical Environment						55,795					55,795
337700 - Local Government Unit Grant - Culture/Recreation		25,000									25,000
341100 - Service Charge - Recording Fees	589,823	560,513									1,150,336
341200 - Internal Service Fund Fees and Charges							20,710,782				20,710,782
341300 - Administrative Service Fees		10,479				19,926					30,405
341520 - Fees remitted to County from Sheriff	459,769										459,769
341550 - Fees remitted to County from Supervisor of Elections	5,003										5,003
341560 - Fees remitted to County from Property Appraiser	780										780
341800 - County Officer Commission and Fees	1,762,370										1,762,370
341900 - Other General Government Charges and Fees	622,195	40,075									662,270
342100 - Service Charge - Law Enforcement Services		6,166									6,166
342200 - Service Charge - Fire Protection		255,919									255,919
342300 - Service Charge - Housing for Prisoners	14,887	112,079									126,966
342500 - Service Charge - Protective Inspection Fees						4,831					4,831
342600 - Service Charge - Ambulance Fees		4,523,264									4,523,264
343400 - Service Charge - Garbage/Solid Waste						1,690,052					1,690,052
343600 - Service Charge - Water/Sewer Combination Utility		6,811				28,024,362					28,031,173
344900 - Service Charge - Other Transportation Charges		52,256									52,256
346900 - Service Charge - Other Human Services Charges		306,626									306,626
347100 - Service Charge - Libraries	164										164
347200 - Service Charge - Parks and Recreation	602,208					3,269,570					3,871,778
347500 - Service Charge - Special Recreation Facilities	364,540										364,540
348921 - Court Innovations/Local Requirements		24,987									24,987
348922 - Legal Aid		24,987									24,987
348923 - Law Library	24,987										24,987
348924 - Juvenile Alternative Programs		24,987									24,987
348930 - State Court Facility Surcharge (\$30)	48,285	144,854									193,139
348931 - Traffic Surcharge		35,424									35,424
348990 - Other Court Collections Transferred to BOCC	14	150									164
349000 - Other Charges for Services	3,852,146	283,377				400					4,135,923
351100 - Judgments and Fines - As Decided by County Court Criminal	7,670	106,376									114,046
351700 - Intergovernmental Radio Communication Program	92,046										92,046
351800 - 10% of Fines to Public Records Modernization Trust Fund		133,966									133,966
352000 - Fines - Library	48,438										48,438
354000 - Fines - Local Ordinance Violation	176,032	130,707				5,500					312,239
358200 - Sale of Contraband Property Seized by Law Enforcement		44,040									44,040
361100 - Interest	224,265	262,438	14,558	111,762		600,116	98,046				1,311,185
362000 - Rents and Royalties	244,622	19,626				267,432					531,680
364000 - Disposition of Fixed Assets	80,066	333,945				8,400	1,250				423,661
365000 - Sale of Surplus Materials and Scrap						15,789					15,789

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
366000 - Contributions and Donations from Private Sources	1,145,568	72,463		219,628							1,437,659
367000 - Licenses	140,255										140,255
369900 - Other Miscellaneous Revenues	815,063	2,162,353		3,837		114,604	852,768				3,948,625
381000 - Inter-Fund Group Transfers In	700,562	7,844,516	3,050,000				35,438				11,630,516
389800 - Proprietary - Capital Contributions from Private Source						2,513,774					2,513,774
Grand Total	85,723,932	54,630,426	9,981,372	14,327,833		46,091,149	21,698,284				232,452,996

Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	582,689										582,689
511.30 - Legislative - Operating Expenses	200,922										200,922
512.10 - Executive - Personnel Services	377,199										377,199
512.30 - Executive - Operating Expenses	17,395										17,395
513.10 - Financial and Administrative - Personnel Services	6,837,875						149,715				6,987,590
513.30 - Financial and Administrative - Operating Expenses	1,529,435						2,116,272				3,645,707
513.60 - Financial and Administrative - Capital Outlay	47,659										47,659
514.10 - Legal Counsel - Personnel Services	618,668										618,668
514.30 - Legal Counsel - Operating Expenses	39,530										39,530
515.10 - Comprehensive Planning - Personnel Services	824,530	456,891									1,281,421
515.30 - Comprehensive Planning - Operating Expenses	207,466	284,286									491,752
515.80 - Comprehensive Planning - Grants and Aids	188,602										188,602
517.70 - Debt Service Payments - Debt Service			10,486,083								10,486,083
519.10 - Other General Governmental Services - Personnel Services	2,456,073	419,805					1,829,136				4,705,014
519.30 - Other General Governmental Services - Operating Expenses	3,072,296	284,487					16,149,066				19,505,849
519.60 - Other General Governmental Services - Capital Outlay	63,205	1,835,396		73,652							1,972,253
519.80 - Other General Governmental Services - Grants and Aids	133,489										133,489
521.10 - Law Enforcement - Personnel Services	19,602,398	119,389					492,950				20,214,737
521.30 - Law Enforcement - Operating Expenses	5,006,900	174,227					33,283				5,214,410
521.60 - Law Enforcement - Capital Outlay	648,975	238,585									887,560
521.80 - Law Enforcement - Grants and Aids		45,025									45,025
522.10 - Fire Control - Personnel Services		20,180,316									20,180,316
522.30 - Fire Control - Operating Expenses		3,870,610									3,870,610
522.60 - Fire Control - Capital Outlay		714,881									714,881
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention and/or Corrections - Personnel Services	10,541,774	100,862									10,642,636
523.30 - Detention and/or Corrections - Operating Expenses	2,006,976	328,116									2,335,092
523.60 - Detention and/or Corrections - Capital Outlay	271,208	113,884									385,092
523.80 - Detention and/or Corrections - Grants and Aids	539,539										539,539
524.10 - Protective Inspections - Personnel Services	293,370					1,038,946					1,332,316
524.30 - Protective Inspections - Operating Expenses	41,093					448,569					489,662
525.10 - Emergency and Disaster Relief Services - Personnel Services	473,665	119,864									593,529

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
525.30 - Emergency and Disaster Relief Services - Operating Expenses	150,661	665,284									815,945
525.60 - Emergency and Disaster Relief Services - Capital Outlay	48,639	1,139,717		1,428,111							2,616,467
527.30 - Medical Examiners - Operating Expenses	295,512										295,512
529.30 - Other Public Safety - Operating Expenses	16,694										16,694
534.10 - Garbage/Solid Waste Control Services - Personnel Services						533,291					533,291
534.30 - Garbage/Solid Waste Control Services - Operating Expenses				309,166		10,087,104					10,396,270
534.80 - Garbage/Solid Waste Control Services - Grants and Aids						38,609					38,609
536.10 - Water-Sewer Combination Services - Personnel Services						7,315,133					7,315,133
536.30 - Water-Sewer Combination Services - Operating Expenses	323					24,721,930					24,722,253
536.70 - Water-Sewer Combination Services - Debt Service						2,209,904					2,209,904
537.10 - Conservation and Resource Management - Personnel Services	239,378										239,378
537.30 - Conservation and Resource Management - Operating Expenses	18,119										18,119
538.10 - Flood Control/Stormwater Management - Personnel Services		237,620									237,620
538.30 - Flood Control/Stormwater Management - Operating Expenses		157,888									157,888
538.60 - Flood Control/Stormwater Management - Capital Outlay				176,451							176,451
539.30 - Other Physical Environment - Operating Expenses		61,995									61,995
539.60 - Other Physical Environment - Capital Outlay		1,036,300									1,036,300
541.10 - Road and Street Facilities - Personnel Services		7,207,181									7,207,181
541.30 - Road and Street Facilities - Operating Expenses	395,350	7,477,377									7,872,727
541.60 - Road and Street Facilities - Capital Outlay	128,915	11,059,287		3,676,222							14,864,424
541.80 - Road and Street Facilities - Grants and Aids	2,781,300	8,900									2,790,200
552.80 - Industry Development - Grants and Aids	137,294										137,294
553.10 - Veteran's Services - Personnel Services	148,389										148,389
553.30 - Veteran's Services - Operating Expenses	3,957										3,957
553.80 - Veteran's Services - Grants and Aids	73,228										73,228
554.10 - Housing and Urban Development - Personnel Services		38,969									38,969
554.30 - Housing and Urban Development - Operating Expenses		255,757									255,757
554.60 - Housing and Urban Development - Capital Outlay		114,385									114,385
554.80 - Housing and Urban Development - Grants and Aids		1,249,205									1,249,205
562.10 - Health Services - Personnel Services	383,104										383,104
562.30 - Health Services - Operating Expenses	81,686										81,686
562.60 - Health Services - Capital Outlay	517										517
562.80 - Health Services - Grants and Aids	304,800	22,426									327,226
563.80 - Mental Health Services - Grants and Aids	330,828										330,828
564.10 - Public Assistance Services - Personnel Services	38,905	146,972									185,877
564.30 - Public Assistance Services - Operating Expenses	687,549	2,092,916									2,780,465
564.60 - Public Assistance Services - Capital Outlay	2,546	1,023									3,569
564.80 - Public Assistance Services - Grants and Aids	15,270	535,868									551,138
569.10 - Other Human Services - Personnel Services	80,316	79,580									159,896
569.30 - Other Human Services - Operating Expenses		7,096									7,096
569.60 - Other Human Services - Capital Outlay		1,770									1,770
569.80 - Other Human Services - Grants and Aids	1,228,507	847,204									2,075,711
571.10 - Libraries - Personnel Services	2,063,507										2,063,507
571.30 - Libraries - Operating Expenses	1,025,640	46,832									1,072,472
572.10 - Parks and Recreation - Personnel Services	3,574,392	148,227				537,390					4,260,009

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
572.30 - Parks and Recreation - Operating Expenses	1,204,915	2,047,565				1,773,480					5,025,960
572.60 - Parks and Recreation - Capital Outlay	83,283	2,511,721		2,444,768							5,039,772
572.70 - Parks and Recreation - Debt Service						140,733					140,733
572.80 - Parks and Recreation - Grants and Aids	102,863	577,455									680,318
575.30 - Special Recreation Facilities - Operating Expenses		259,749									259,749
575.60 - Special Recreation Facilities - Capital Outlay		134,305									134,305
575.80 - Special Recreation Facilities - Grants and Aids		27,849									27,849
581.90 - Inter-Fund Group Transfers Out - Other Uses	10,699,149	811,205	112,630			7,532					11,630,516
601.80 - Court Administration - Grants and Aids		203,420									203,420
602.80 - State Attorney Administration - Grants and Aids	21,575	116,287									137,862
603.80 - Public Defender Administration - Grants and Aids	3,599	66,550									70,149
604.10 - Clerk of Court Administration - Personnel Services	655,172										655,172
604.30 - Clerk of Court Administration - Operating Expenses	78,652										78,652
604.60 - Clerk of Court Administration - Capital Outlay	2,855										2,855
605.30 - Judicial Support - Operating Expenses	106										106
608.10 - Jury Management - Personnel Services	74,941										74,941
608.30 - Jury Management - Operating Expenses	79,078										79,078
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	487,358										487,358
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	28,063										28,063
614.60 - Clerk of Court Administration - Circuit Criminal - Capital Outlay	2,644										2,644
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	378,943										378,943
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	52,281	27,016									79,297
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay	37,309	16,814									54,123
649.10 - Other Circuit Court - Civil Costs - Personnel Services	32,353										32,353
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	256,819										256,819
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	48,767	36,584									85,351
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay	58,853	26,689									85,542
667.80 - Court-Based Victim Services - Circuit Family - Grants and Aids	54,788	24,987									79,775
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	208,004										208,004
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	18,866										18,866
674.60 - Clerk of Court Administration - Circuit Juvenile - Capital Outlay	627										627
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	2,015	63,520									65,535
694.10 - Clerk of Court Administration - Probate - Personnel Services	102,386										102,386
694.30 - Clerk of Court Administration - Probate - Operating Expenses	20,558	12,880									33,438
694.60 - Clerk of Court Administration - Probate - Capital Outlay	1,791	534									2,325
711.10 - Courthouse Security - Personnel Services	1,413,783										1,413,783
711.30 - Courthouse Security - Operating Expenses	91,197	8,821									100,018
714.10 - Public Law Library - Personnel Services	71,053										71,053
714.30 - Public Law Library - Operating Expenses	39,917										39,917
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	317,625										317,625
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	21,904										21,904

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
724.60 - Clerk of Court Administration - County Criminal - Capital Outlay	627										627
744.10 - Clerk of Court Administration - County Civil - Personnel Services	197,405										197,405
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	17,495	19,773									37,268
744.60 - Clerk of Court Administration - County Civil - Capital Outlay	21,006	9,341									30,347
764.10 - Clerk of Court Administration - Traffic - Personnel Services	304,449										304,449
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	22,218										22,218
764.60 - Clerk of Court Administration - Traffic - Capital Outlay	627										627
Grand Total	88,196,176	70,943,289	10,598,713	8,108,370		48,852,621	20,770,422				247,469,591

Data Element Worksheet Report for FYE: 2012, Indian River

Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Indian River County Emergency Services District	Blended in Primary Report	\$22,927,387	\$24,853,009	
Special District - Solid Waste Disposal District	Blended in Primary Report	\$9,851,588	\$10,659,004	

