



Carole Jean Jordan, CFC
Tax Collector

"HOW MAY WE HELP YOU?"

MEMORANDUM

TO: Jason Brown, County Administrator
FROM: Carole Jean Jordan, Tax Collector
SUBJECT: Agenda Item
DATE: October 30, 2020

Please place the following on the Agenda for the Board of County Commissioners meeting on Tuesday November 10, 2020 under Constitutional Officer's Matters: Tax Collector, Carole Jean Jordan.

We are hereby presenting our Annual Fiscal Report for the Fiscal Year Ended September 30, 2020 as required by Section 218.36 of the Florida Statutes. Also attached is the Report of Distribution of Excess Fees for fiscal year ended September 30, 2020.

Thank you for your attention to this matter, and if you have any questions or if we can be of any assistance, please feel free to call me at extension 1335.

cc: Kristen Daniels, Budget Director
Elissa Nagy, Finance Director

INDIAN RIVER COUNTY TAX COLLECTOR
 CAROLE JEAN JORDAN, TAX COLLECTOR
 EXCESS FEE DISTRIBUTION
 YEAR ENDING SEPTEMBER 30, 2020

AGENCY	COMMISSIONS COLLECTED 2019/2020	9/30/2020 EXCESS FEES \$ 2,867,653.28
GENERAL FUND	\$ 5,109,327.40	\$ 2,596,763.53
FIND	\$ 11,524.35	\$ 5,857.13
SCHOOL BOARD	\$ 5.84	\$ 2.97
ST JOHNS WMD	\$ 86,945.63	\$ 44,189.36
SEB INLET DIST	\$ 8,265.68	\$ 4,200.39
MOSQUITO CONT	\$ 90,362.26	\$ 45,925.74
HOSPITAL	\$ 288,484.76	\$ 146,620.07
FELLSMERE WCD	\$ 1,500.00	\$ 762.34
IR FARMS WCD	\$ 1,500.00	\$ 762.33
ST JOHNS IMPROVE DIST	\$ 1,500.00	\$ 762.34
SEB RIVER IMPROV DISTRICT	\$ 1,500.00	\$ 762.34
VERO LAKES WCD	\$ 19.04	\$ 9.68
DELTA FARMS WCD	\$ 1,500.00	\$ 762.34
SEBASTIAN STORM DRAIN	\$ 39,884.64	\$ 20,272.72
TOTAL	\$ 5,642,319.60	\$ 2,867,653.28

			<u>ALLOC</u>
DUE TO COUNTY	100.208.1000	\$ 2,596,763.53	90.55%
DUE TO OTHER GOVT	100.208.0000	\$ 270,889.75	9.45%
TOTAL EXCESS FEES		\$ 2,867,653.28	

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

ASSETS	ACCOUNT NUMBER	AGENCY FUNDS				
		FUND 100 GENERAL FUND	FUND 200 TAXING AUTHORITIES	FUND 300 OTHER GOVERNMENT	DEFERRED COMPENSATION	FUND 900 GENERAL LONG TERM DEBT
CASH-UNRESTRICTED	101					
PETTY CASH	102	\$ 33,500				
EQUITY IN POOLED CASH	104	212,761	846,817	441,255		
ACCOUNTS RECEIVABLE	115	531,911	-			
INTEREST RECEIVABLE	135	-				
SUPPLIES INVENTORY	141	4,366				
INVESTMENTS	151	2,452,714	3,966,427		954,644	
OTHER ASSETS - FLOWER FUND		1,778				
OTHER ASSETS - PREPAID	155	30,987				
AMOUNT TO PROVIDE-OTHER LIABILITIES	189					118,427
TOTAL ASSETS		\$ 3,268,017	4,813,244	\$ 441,255	\$ 954,644	\$ 118,427
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	202	\$ 320,721				
DUE TO BOARD OF COUNTY COMMISSIONERS	208	2,596,764	59,335			
DUE TO STATE OF FLORIDA	208			441,255		
DUE TO OTHER GOVERNMENTS	208	270,889	4,753,909			
UNEARNED REVENUE	208	77,865				
DEPOSITS	220				954,644	
OTHER LIABILITIES - FLOWER FUND		1,778				
OTHER LIABILITIES		-				
OTHER LIABILITIES - LONG TERM	239					
ACCRUED COMPENSATED ABSENCES	239					118,427
TOTAL LIABILITIES		\$ 3,268,017	4,813,244	\$ 441,255	\$ 954,644	\$ 118,427
FUND EQUITY:						
FUND BALANCE	271.20	\$ -	-	\$ -	\$ -	\$ -
TOTAL FUND EQUITY		-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY		\$ 3,268,017	4,813,244	\$ 441,255	\$ 954,644	\$ 118,427

INDIAN RIVER COUNTY, FLORIDA
 TAX COLLECTOR
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

GENERAL FUND				
REVENUES	ACCOUNT NUMBER	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CHARGES FOR SERVICES:				
COUNTY OFFICERS COMMISSIONS	341.80	\$7,101,700	\$ 7,393,656	\$ 291,956
MISCELLANEOUS REVENUES:				
INTEREST	361.10	50,000	37,085	\$ (12,915)
OTHER REVENUES				
TOTAL REVENUES		\$ 7,151,700	\$ 7,430,740	\$ 279,040
EXPENDITURES				
GENERAL GOVERNMENT SERVICES:				
FINANCIAL AND ADMINISTRATIVE:				
PERSONAL SERVICES	513.10	\$ 3,727,595	\$ 3,638,484	\$ 89,111
OPERATING EXPENDITURES	513.30	923,735	923,174	\$ 561
CAPITAL OUTLAY	513.60	14,301	1,429	\$ 12,872
DEBT SERVICE:				
PRINCIPAL RETIREMENT	513.71	-	-	\$ -
INTEREST	513.72	-	-	\$ -
TOTAL EXPENDITURES		\$ 4,665,631	\$ 4,563,087	\$ 102,544
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		\$ 2,486,069	\$ 2,867,653	\$ 381,584
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN				
LEASE PURCHASE PROCEEDS		\$ -	\$ -	\$ -
LEASE PURCHASE CIP		-	-	-
TRANSFERS OUT TO BOARD OF COUNTY COMMISSIONERS		(2,251,226)	(2,596,764)	(345,538)
TRANSFERS OUT TO OTHER GOVERNMENTS		(234,843)	(270,889)	(36,046)
TOTAL OTHER FINANCING SOURCES (USES)		\$ (2,486,069)	\$ (2,867,653)	\$ (381,584)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		\$ -	\$ 0	\$ 0
FUND BALANCES 10/01/19				
FUND BALANCES 9/30/20			\$ -	

I do solemnly swear that the foregoing is a true, correct and complete report of all revenues and expenditures of my office for the year ending the 30th day of September, 2020.


 (Signature)
 Office of Tax Collector, Indian River County

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	10/01/19 BALANCE	ADDITIONS	DEDUCTIONS	9/30/20 BALANCE
CASH AND CASH EQUIVALENTS	\$ 4,855,053	\$ 415,050,269	\$ 414,650,823	\$ 5,254,499
INVESTMENTS	812,942	255,854	114,152	954,644
ACCOUNTS RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTS	-	-	-	-
INVENTORIES	-	-	-	-
INT REC ON INVESTMENTS	-	-	-	-
TOTAL ASSETS	\$ 5,667,995	\$ 415,306,123	\$ 414,764,975	\$ 6,209,143
ACCOUNTS PAYABLE	-	-	-	-
DUE TO BOCC	73,136	264,583	278,384	59,335
DUE TO OTHER GOVERNMENTS	4,781,917	414,785,686	414,372,439	5,195,164
DUE TO OTHER FUNDS	-	-	-	-
DEFERRED COMPENSATION	812,942	255,854	114,152	954,644
ESCROW DEPOSITS	-	-	-	-
TOTAL LIABILITIES	\$ 5,667,995	\$ 415,306,123	\$ 414,764,975	\$ 6,209,143
		\$ -	\$ -	

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND - TAXING AUTHORITIES (FUND 200)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	10/01/19 BALANCE	ADDITIONS	DEDUCTIONS	9/30/20 BALANCE
CASH AND CASH EQUIVALENTS	\$ 4,524,027	\$ 389,862,590	\$ 389,573,373	\$ 4,813,244
INVESTMENTS	-	-	-	-
ACCOUNTS RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTS	-	-	-	-
INVENTORIES	-	-	-	-
INT REC ON INVESTMENTS	-	-	-	-
TOTAL ASSETS	\$ 4,524,027	\$ 389,862,590	\$ 389,573,373	\$ 4,813,244
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
DUE TO BOCC	73,136	264,583	278,384	59,335
DUE TO OTHER GOVERNMENTS	4,450,891	389,598,007	389,294,989	4,753,909
DUE TO OTHER FUNDS	-	-	-	-
DEFERRED COMPENSATION	-	-	-	-
ESCROW DEPOSITS	-	-	-	-
TOTAL LIABILITIES	\$ 4,524,027	\$ 389,862,590	\$ 389,573,373	\$ 4,813,244

INDIAN RIVER COUNTY, FLORIDA
 TAX COLLECTOR
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUND - OTHER GOVERNMENT (FUND 300)
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	10/01/19 BALANCE	ADDITIONS	DEDUCTIONS	9/30/20 BALANCE
CASH AND CASH EQUIVALENTS	\$ 331,026	\$ 25,187,679	\$ 25,077,450	\$ 441,255
INVESTMENTS	-			-
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
INVENTORIES	-			-
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 331,026	\$ 25,187,679	\$ 25,077,450	\$ 441,255
ACCOUNTS PAYABLE	-	-	-	-
DUE TO OTHER GOVERNMENTS	331,026	25,187,679	25,077,450	441,255
DUE TO OTHER FUNDS	-			-
DEFERRED COMPENSATION	-			-
ESCROW DEPOSITS	-			-
TOTAL LIABILITIES	\$ 331,026	\$ 25,187,679	\$ 25,077,450	\$ 441,255

INDIAN RIVER COUNTY, FLORIDA
 TAX COLLECTOR
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 DEFERRED COMPENSATION
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	10/01/19 BALANCE	ADDITIONS	DEDUCTIONS	9/30/20 BALANCE
CASH AND CASH EQUIVALENTS	\$ -	\$ -	\$ -	-
INVESTMENTS	812,942	255,854	114,152	954,644
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
INVENTORIES	-			-
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 812,942	\$ 255,854	\$ 114,152	\$ 954,644
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	-
DUE TO OTHER GOVERNMENTS	-			-
DUE TO OTHER FUNDS	-			-
DEFERRED COMPENSATION	812,942	255,854	114,152	954,644
ESCROW DEPOSITS	-			-
TOTAL LIABILITIES	\$ 812,942	\$ 255,854	\$ 114,152	\$ 954,644

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
COMPENSATED ABSENCES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	10/01/19 BALANCE	ADDITIONS	DEDUCTIONS	9/30/20 BALANCE
CASH AND CASH EQUIVALENTS	\$ -	\$ -	\$ -	-
INVESTMENTS	\$ -			-
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
AMOUNT TO PROVIDE-OTHER LIABILITIES	120,570	25,697	27,840	\$ 118,427
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 120,570	\$ 25,697	\$ 27,840	\$ 118,427
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	-
DUE TO OTHER GOVERNMENTS	-			-
DUE TO OTHER FUNDS	-			-
COMPENSATED ABSENCES	120,570	25,697	27,840	118,427
ESCROW DEPOSITS	-			-
TOTAL LIABILITIES	\$ 120,570	\$ 25,697	\$ 27,840	\$ 118,427