

INDIAN RIVER COUNTY TAX COLLECTOR
 CAROLE JEAN JORDAN, TAX COLLECTOR
 EXCESS FEE DISTRIBUTION
 YEAR ENDING SEPTEMBER 30, 2019

AGENCY	COMMISSIONS COLLECTED		2018/2019 EXCESS FEES	
	2018/2019	%	\$	2,843,493.25
GENERAL FUND	\$ 3,639,028.63	67.4237%	\$	1,917,187.54
MUNICIPAL SERV DIST	\$ 198,768.61	3.6828%	\$	104,719.35
EMS SERV DIST	\$ 650,848.51	12.0589%	\$	342,893.33
ROCKRIDGE SLD	\$ 52.59	0.0010%	\$	27.70
LAURELWOOD SLD	\$ 176.06	0.0033%	\$	92.75
GIFFORD SLD	\$ 1,308.49	0.0242%	\$	689.37
LAUREL CT SLD	\$ 23.30	0.0004%	\$	12.27
OCEANSIDE SLD	\$ 46.30	0.0009%	\$	24.40
OCEANSIDE PAVING	\$ 288.31	0.0053%	\$	151.89
OSLO PARK SLD	\$ 818.95	0.0152%	\$	431.46
VERO LAKES MSTU	\$ 4,885.79	0.0905%	\$	2,574.04
VB HIGH SLD	\$ 1,753.24	0.0325%	\$	923.68
IXORA PK SLD	\$ 107.39	0.0020%	\$	56.58
PORPOISE PT SLD	\$ 6.39	0.0001%	\$	3.37
VERO SHORES SLD	\$ 95.45	0.0018%	\$	50.28
POINCIANA SLD	\$ 301.60	0.0056%	\$	158.90
ROSELAND RD SLD	\$ 14.14	0.0003%	\$	7.45
GLENDALE LK SLD	\$ 64.78	0.0012%	\$	34.12
WALKERS GLEN SLD	\$ 23.54	0.0004%	\$	12.40
FLORALTON SLD	\$ 49.24	0.0009%	\$	25.94
TIERRA LINDA SLD	\$ 50.51	0.0009%	\$	26.61
WHISPERING PINES SLD	\$ 21.59	0.0004%	\$	11.37
MOORINGS SLD	\$ 210.92	0.0039%	\$	111.12
E. GIFFORD WATERSHED	\$ 19.37	0.0004%	\$	10.21
WEST WABASSO MSBU	\$ 149.92	0.0028%	\$	78.99
LAND ACQ BOND	\$ 0.37	0.0000%	\$	0.19
LAND ACQ BOND 2004	\$ 95,003.02	1.7602%	\$	50,051.44
LIBRARY BOND		0.0000%	\$	-
LANDFILL	\$ 256,263.44	4.7480%	\$	135,009.95
BEACH BOND		0.0000%	\$	-
FIND	\$ 10,781.35	0.1998%	\$	5,680.05
SCHOOL BOARD	\$ 1.19	0.0000%	\$	0.63
ST JOHNS WMD	\$ 86,324.18	1.5994%	\$	45,479.07
SEB INLET DIST	\$ 8,190.14	0.1517%	\$	4,314.90
MOSQUITO CONT	\$ 84,539.61	1.5663%	\$	44,538.89
HOSPITAL	\$ 307,292.97	5.6935%	\$	161,894.37
FELLSMERE WCD	\$ -	0.0000%	\$	-
FELLSMERE WCD - EAST	\$ 750.00	0.0139%	\$	395.13
FELLSMERE WCD - WEST	\$ 750.00	0.0139%	\$	395.13
IR FARMS WCD	\$ 1,500.00	0.0278%	\$	790.26
ST JOHNS IMPROVE DIST NW2	\$ -	0.0000%	\$	-
ST JOHNS IMPROV DISTRICT	\$ 1,500.00	0.0278%	\$	790.26
SEB RIVER IMPROV DISTRICT	\$ 1,500.00	0.0278%	\$	790.26
VERO LAKES WCD	\$ 1,500.00	0.0278%	\$	790.26
DELTA FARMS WCD	\$ 1,500.00	0.0278%	\$	790.26
SEBASTIAN STORM DRAIN	\$ 40,746.83	0.7550%	\$	21,467.08
TOTAL	\$ 5,397,256.72	100.0000%	\$	2,843,493.25

0.00

			ALLOC
DUE TO COUNTY	100.208.1000	\$ 2,555,376.70	89.87%
DUE TO OTHER GOVT	100.208.0000	\$ 288,116.55	10.13%
TOTAL EXCESS FEES		\$ 2,843,493.25	

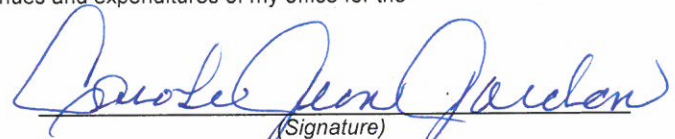
INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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	1,009,129	1,365,225	331,026		
ACCOUNTS RECEIVABLE	115	317,772	-			
INTEREST RECEIVABLE	135	-				
SUPPLIES INVENTORY	141	3,885				
INVESTMENTS	151	1,672,821	3,158,803		812,942	
OTHER ASSETS - FLOWER FUND		1,821				
OTHER ASSETS - PREPAID	155	51,198				
AMOUNT TO PROVIDE-OTHER LIABILITIES	189					120,570
TOTAL ASSETS		\$ 3,090,125	4,524,027	\$ 331,026	\$ 812,942	\$ 120,570
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	202	\$ 166,920				
DUE TO BOARD OF COUNTY COMMISSIONERS	208	2,555,377	73,136			
DUE TO STATE OF FLORIDA	208			331,026		
DUE TO OTHER GOVERNMENTS	208	288,117	4,450,890			
UNEARNED REVENUE	208	77,891				
DEPOSITS	220				812,942	
OTHER LIABILITIES - FLOWER FUND		1,821				
OTHER LIABILITIES		-				
OTHER LIABILITIES - LONG TERM	239					
ACCRUED COMPENSATED ABSENCES	239					120,570
TOTAL LIABILITIES		\$ 3,090,125	4,524,026	\$ 331,026	\$ 812,942	\$ 120,570
FUND EQUITY:						
FUND BALANCE	271.20	\$ -	-	\$ -	\$ -	\$ -
TOTAL FUND EQUITY		-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY		\$ 3,090,125	4,524,026	\$ 331,026	\$ 812,942	\$ 120,570

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, 2019

GENERAL FUND				
REVENUES	ACCOUNT NUMBER	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CHARGES FOR SERVICES:				
COUNTY OFFICERS COMMISSIONS	341.80	\$6,760,000	\$ 7,113,519	\$ 353,519
MISCELLANEOUS REVENUES:				
INTEREST	361.10	23,000	79,967	\$ 56,967
OTHER REVENUES				
TOTAL REVENUES		\$ 6,783,000	\$ 7,193,486	\$ 410,486
EXPENDITURES				
GENERAL GOVERNMENT SERVICES:				
FINANCIAL AND ADMINISTRATIVE:				
PERSONAL SERVICES	513.10	\$ 3,412,731	\$ 3,378,198	\$ 34,533
OPERATING EXPENDITURES	513.30	988,585	953,984	\$ 34,601
CAPITAL OUTLAY	513.60	22,000	17,811	\$ 4,189
DEBT SERVICE:				
PRINCIPAL RETIREMENT	513.71	-	-	\$ -
INTEREST	513.72	-	-	\$ -
TOTAL EXPENDITURES		\$ 4,423,316	\$ 4,349,993	\$ 73,323
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		\$ 2,359,684	\$ 2,843,493	\$ 483,809
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN				
LEASE PURCHASE PROCEEDS		\$ -	\$ -	\$ -
LEASE PURCHASE CIP		-	-	-
TRANSFERS OUT TO BOARD OF COUNTY COMMISSIONERS		(2,120,648)	(2,555,377)	(434,729)
TRANSFERS OUT TO OTHER GOVERNMENTS		(239,036)	(288,116)	(49,080)
TOTAL OTHER FINANCING SOURCES (USES)		\$ (2,359,684)	\$ (2,843,493)	\$ (483,809)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		\$ -	\$ (0)	\$ (0)
FUND BALANCES 10/01/18				
FUND BALANCES 9/30/19			\$ -	

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, 2019.


 (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, 2019

	10/01/18 BALANCE	ADDITIONS	DEDUCTIONS	9/30/19 BALANCE
CASH AND CASH EQUIVALENTS	\$ 4,520,091	\$ 367,114,363	\$ 366,779,401	\$ 4,855,054
INVESTMENTS	758,550	159,021	104,629	812,942
ACCOUNTS RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTS	-	-	-	-
INVENTORIES	-	-	-	-
INT REC ON INVESTMENTS	-	-	-	-
TOTAL ASSETS	\$ 5,278,641	\$ 367,273,384	\$ 366,884,030	\$ 5,667,995
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
DUE TO BOCC	68,281	298,128	293,272	73,138
DUE TO OTHER GOVERNMENTS	4,451,810	366,816,235	366,486,129	4,781,915
DUE TO OTHER FUNDS	-	-	-	-
DEFERRED COMPENSATION	758,550	159,022	104,629	812,942
ESCROW DEPOSITS	-	-	-	-
TOTAL LIABILITIES	\$ 5,278,641	\$ 367,273,384	\$ 366,884,030	\$ 5,667,995
		\$ 0	\$ -	

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, 2019

	10/01/18 BALANCE	ADDITIONS	DEDUCTIONS	9/30/19 BALANCE
CASH AND CASH EQUIVALENTS	\$ 4,126,782	\$ 339,754,092	\$ 339,356,847	\$ 4,524,027
INVESTMENTS	-	-	-	-
ACCOUNTS RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTS	-			-
INVENTORIES	-			-
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 4,126,782	\$ 339,754,092	\$ 339,356,847	\$ 4,524,027
ACCOUNTS PAYABLE	-	-	-	-
DUE TO BOCC	68,281	298,128	293,272	73,137
DUE TO OTHER GOVERNMENTS	4,058,501	339,455,964	339,063,575	4,450,890
DUE TO OTHER FUNDS	-		-	-
DEFERRED COMPENSATION	-			-
ESCROW DEPOSITS	-			-
TOTAL LIABILITIES	\$ 4,126,782	\$ 339,754,092	\$ 339,356,847	\$ 4,524,027

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, 2019

	10/01/18 BALANCE	ADDITIONS	DEDUCTIONS	9/30/19 BALANCE
CASH AND CASH EQUIVALENTS	\$ 393,309	\$ 27,360,271	\$ 27,422,554	\$ 331,026
INVESTMENTS	-			-
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
INVENTORIES	-			-
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 393,309	\$ 27,360,271	\$ 27,422,554	\$ 331,026
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	-
DUE TO OTHER GOVERNMENTS	393,309	27,360,271	27,422,554	331,026
DUE TO OTHER FUNDS	-			-
DEFERRED COMPENSATION	-			-
ESCROW DEPOSITS	-			-
TOTAL LIABILITIES	\$ 393,309	\$ 27,360,271	\$ 27,422,554	\$ 331,026

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
DEFERRED COMPENSATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	10/01/18 BALANCE	ADDITIONS	DEDUCTIONS	9/30/19 BALANCE
CASH AND CASH EQUIVALENTS	\$ -	\$ -	\$ -	-
INVESTMENTS	758,550	159,021	104,629	812,942
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
INVENTORIES	-			-
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 758,550	\$ 159,021	\$ 104,629	\$ 812,942
ACCOUNTS PAYABLE	-	-	-	-
DUE TO OTHER GOVERNMENTS	0			-
DUE TO OTHER FUNDS	0			-
DEFERRED COMPENSATION	758,550	159,021	104,629	812,942
ESCROW DEPOSITS	0			-
TOTAL LIABILITIES	\$ 758,550	\$ 159,021	\$ 104,629	\$ 812,942

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
COMPENSATED ABSENCES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	10/01/18 BALANCE	ADDITIONS	DEDUCTIONS	9/30/19 BALANCE
CASH AND CASH EQUIVALENTS	\$ -	\$ -	\$ -	\$ -
INVESTMENTS	\$ -			-
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
AMOUNT TO PROVIDE-OTHER LIABILITIES	122,414	36,818	38,662	\$ 120,570
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 122,414	\$ 36,818	\$ 38,662	\$ 120,570
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	-
DUE TO OTHER GOVERNMENTS	0			-
DUE TO OTHER FUNDS	0			-
COMPENSATED ABSENCES	122,414	36,818	38,662	120,570
ESCROW DEPOSITS	0			-
TOTAL LIABILITIES	\$ 122,414	\$ 36,818	\$ 38,662	\$ 120,570