



**Carole Jean Jordan, CFC**  
Tax Collector

*"How May We Help You"*

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**MEMORANDUM**

**TO:** Jason Brown, County Administrator  
**FROM:** Carole Jean Jordan, Tax Collector  
**SUBJECT:** Agenda Item  
**DATE:** October 27, 2022

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Please place the following on the Agenda for the Board of County Commissioners meeting on Tuesday November 15, 2022, 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, 2022 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, 2022.

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.

*Carole Jean Jordan*

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, 2022

AGENCY	COMMISSIONS COLLECTED 2021/2022	9/30/2022 EXCESS FEES \$ 2,221,710.19
GENERAL FUND	\$ 5,420,317.32	\$ 2,020,167.35
FIND	\$ 12,760.83	\$ 4,755.97
SCHOOL BOARD	\$ 19.73	\$ 7.35
ST JOHNS WMD	\$ 87,303.77	\$ 32,538.06
SEB INLET DIST	\$ 8,356.71	\$ 3,115.76
MOSQUITO CONT	\$ 100,058.70	\$ 37,291.88
HOSPITAL	\$ 284,879.94	\$ 106,174.38
FELLSMERE WCD	\$ 1,500.00	\$ 559.10
IR FARMS WCD	\$ 1,500.00	\$ 559.10
ST JOHNS IMPROVE DIST	\$ 1,500.00	\$ 559.10
SEB RIVER IMPROV DISTRICT	\$ 1,500.00	\$ 559.10
VERO LAKES WCD	\$ 19.04	\$ 7.10
DELTA FARMS WCD	\$ 1,500.00	\$ 559.10
SEBASTIAN STORM DRAIN	\$ 39,859.60	\$ 14,856.84
<b>TOTAL</b>	<b>\$ 5,961,075.64</b>	<b>\$ 2,221,710.19</b>

			<u>ALLOC</u>
DUE TO COUNTY	100.208.1000	\$ 2,020,167.35	90.93%
DUE TO OTHER GOVT	100.208.0000	\$ 201,542.84	9.07%
<b>TOTAL EXCESS FEES</b>		<b>\$ 2,221,710.19</b>	

FINST2122(A)

TAX COLLECTOR, INDIAN RIVER COUNTY  
 CAROLE JEAN JORDAN, TAX COLLECTOR  
 FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022

INDIAN RIVER COUNTY, FLORIDA  
 TAX COLLECTOR  
 BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

ASSETS	ACCOUNT NUMBER	AGENCY FUNDS			
		FUND 100 GENERAL FUND	FUND 200 TAXING AUTHORITIES	FUND 300 OTHER GOVERNMENT	FUND 900 GENERAL LONG TERM DEBT
CASH-UNRESTRICTED	101				
PETTY CASH	102	\$ 33,500			
EQUITY IN POOLED CASH	104	1,880,398	2,095,530	390,915	
ACCOUNTS RECEIVABLE	115	332,190	-		
INTEREST RECEIVABLE	135	-			
SUPPLIES INVENTORY	141	3,646			
INVESTMENTS	151	2,140,587	661,282		
OTHER ASSETS - FLOWER FUND		4,686			
OTHER ASSETS - PREPAID	155	91,942			
AMOUNT TO PROVIDE-OTHER LIABILITIES	189				132,039
<b>TOTAL ASSETS</b>		<b>\$ 4,486,949</b>	<b>2,756,812</b>	<b>\$ 390,915</b>	<b>\$ 132,039</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES:</b>					
ACCOUNTS PAYABLE	202	\$ 380,951			
DUE TO BOARD OF COUNTY COMMISSIONERS	208	4,009,130			
DUE TO STATE OF FLORIDA	208			390,915	
DUE TO OTHER GOVERNMENTS	208	-	2,756,812		
UNEARNED REVENUE	208	92,182			
DEPOSITS	220				
OTHER LIABILITIES - FLOWER FUND		4,686			
OTHER LIABILITIES		-			
OTHER LIABILITIES - LONG TERM	239				132,039
ACCRUED COMPENSATED ABSENCES	239				
<b>TOTAL LIABILITIES</b>		<b>\$ 4,486,949</b>	<b>2,756,812</b>	<b>\$ 390,915</b>	<b>\$ 132,039</b>
<b>FUND EQUITY:</b>					
FUND BALANCE	271.20	\$ -	- \$	- \$	-
<b>TOTAL FUND EQUITY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>\$ 4,486,949</b>	<b>2,756,812</b>	<b>\$ 390,915</b>	<b>\$ 132,039</b>

FINST2122(B)

TAX COLLECTOR, INDIAN RIVER COUNTY  
 CAROLE JEAN JORDAN, TAX COLLECTOR  
 FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022

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, 2022

		<u>GENERAL FUND</u>				
REVENUES	ACCOUNT NUMBER	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	%	
CHARGES FOR SERVICES:						
COUNTY OFFICERS COMMISSIONS	341.80	\$7,364,700	\$ 7,634,073	\$ 269,373		
MISCELLANEOUS REVENUES:						
INTEREST	361.10	12,500	7,283	\$ (5,217)		
OTHER REVENUES						
<b>TOTAL REVENUES</b>		<b>\$ 7,377,200</b>	<b>\$ 7,641,356</b>	<b>\$ 264,156</b>		
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT SERVICES:						
FINANCIAL AND ADMINISTRATIVE:						
PERSONAL SERVICES	513.10	\$ 4,367,024	\$ 4,236,730	\$ 130,294		
OPERATING EXPENDITURES	513.30	1,160,034	998,919	\$ 161,115		
CAPITAL OUTLAY	513.60	62,686	60,840	\$ 1,846		
DEBT SERVICE:						
LEASE PRINCIPAL	513.71	-	115,803	\$ (115,803)		
LEASE INTEREST	513.72	-	7,354	\$ (7,354)		
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,589,744</b>	<b>\$ 5,419,646</b>	<b>\$ 170,098</b>		3.043%
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 1,787,456</b>	<b>\$ 2,221,710</b>	<b>\$ 434,254</b>		
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN						
LEASE PURCHASE PROCEEDS		\$ -	\$ -	\$ -		
LEASE PURCHASE CIP		-	-	-		
TRANSFERS OUT TO BOARD OF COUNTY COMMISSIONERS		(1,625,306)	(2,020,167)	(394,861)	24.295%	90.928%
TRANSFERS OUT TO OTHER GOVERNMENTS		(162,150)	(201,543)	(39,393)	24.295%	9.072%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (1,787,456)</b>	<b>\$ (2,221,710)</b>	<b>\$ (434,254)</b>		
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>		<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>		
FUND BALANCES 10/01/21						
FUND BALANCES 9/30/22			<u>\$ -</u>			

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, 2022.

*Carole Jean Jordan*

(Signature)  
 Office of Tax Collector, Indian River County

FINST2122(C)

TAX COLLECTOR, INDIAN RIVER COUNTY  
 CAROLE JEAN JORDAN, TAX COLLECTOR  
 FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022

INDIAN RIVER COUNTY, FLORIDA  
 TAX COLLECTOR  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	FUND 200	FUND 300	FUND 900	COMBINED
<b>ADDITIONS</b>				
CASH AND CASH EQUIVALENTS	\$ 188,149,796	\$ 30,150,384		\$ 218,300,180
INVESTMENTS				\$ -
ACCOUNTS RECEIVABLE				\$ -
DUE FROM OTHER GOVERNMENTS				\$ -
INVENTORIES				\$ -
INT REC ON INVESTMENTS			201	\$ -
AMOUNT TO PROVIDE-OTHER LIABILITIES				\$ 201
<b>TOTAL ADDITIONS</b>	<b>\$ 188,149,796</b>	<b>\$ 30,150,384</b>	<b>\$ 201</b>	<b>\$ 218,300,381</b>
<b>DEDUCTIONS</b>				
ACCOUNTS PAYABLE				\$ -
DUE TO BOCC				\$ -
DUE TO OTHER GOVERNMENTS	188,329,147	30,276,889		\$ 218,606,036
DUE TO OTHER FUNDS				\$ -
DEFERRED COMPENSATION				\$ -
ESCROW DEPOSITS				\$ -
<b>TOTAL DECUCTIONS</b>	<b>\$ 188,329,147</b>	<b>\$ 30,276,889</b>	<b>\$ -</b>	<b>\$ 218,606,036</b>
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	<b>\$ (179,351)</b>	<b>\$ (126,505)</b>	<b>\$ 201</b>	<b>\$ (305,655)</b>
NET POSITION - BEGINNING	\$ 2,936,163	\$ 517,420	\$ 131,838	\$ 3,585,421
NET POSITION - ENDING	\$ 2,756,812	\$ 390,915	\$ 132,039	\$ 3,279,766