



Carole Jean Jordan, CFC
Tax Collector

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"HOW MAY WE HELP YOU?"

MEMORANDUM

TO: Jason Brown, County Administrator
FROM: Carole Jean Jordan, Tax Collector
SUBJECT: Agenda Item
DATE: October 31, 2016

A handwritten signature in blue ink that reads "Carole Jean Jordan".

Please place the following on the Agenda for the Board of County Commissioners meeting on Tuesday November 8, 2016 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, 2016 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, 2016.

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 1337.

cc: Michael Smykowski, Budget Director

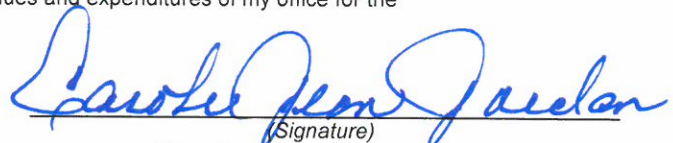
INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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	\$ 23,500				
EQUITY IN POOLED CASH	104	2,339,756	3,841,024	357,700		
ACCOUNTS RECEIVABLE	115	203,758	-			
INTEREST RECEIVABLE	135	-				
SUPPLIES INVENTORY	141	3,505				
INVESTMENTS	151	785,033	-		623,687	
OTHER ASSETS - FLOWER FUND		323				
OTHER ASSETS - PREPAID	155	29,238				
AMOUNT TO PROVIDE-OTHER LIABILITIES	189					125,190
TOTAL ASSETS		\$ 3,385,113	3,841,024	\$ 357,700	\$ 623,687	\$ 125,190
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	202	\$ 331,987				
DUE TO BOARD OF COUNTY COMMISSIONERS	208	2,702,580	65,831			
DUE TO STATE OF FLORIDA	208			357,700		
DUE TO OTHER GOVERNMENTS	208	300,745	3,775,193	-		
UNEARNED REVENUE	208	49,478				
DEPOSITS	220				623,687	
OTHER LIABILITIES - FLOWER FUND		323				
OTHER LIABILITIES						
OTHER LIABILITIES - LONG TERM	239					
ACCRUED COMPENSATED ABSENCES	239					125,190
TOTAL LIABILITIES		\$ 3,385,113	3,841,024	\$ 357,700	\$ 623,687	\$ 125,190
FUND EQUITY:						
FUND BALANCE	271.20	\$ -	-	\$ -	\$ -	\$ -
TOTAL FUND EQUITY		-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY		\$ 3,385,113	3,841,024	\$ 357,700	\$ 623,687	\$ 125,190

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, 2016

GENERAL FUND				
REVENUES	ACCOUNT NUMBER	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CHARGES FOR SERVICES:				
COUNTY OFFICERS COMMISSIONS	341.80	\$5,963,950	\$ 6,343,182	\$ 379,232
MISCELLANEOUS REVENUES:				
INTEREST	361.10	8,500	10,436	\$ 1,936
OTHER REVENUES				
<hr/>				
TOTAL REVENUES		\$ 5,972,450	\$ 6,353,618	\$ 381,168
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EXPENDITURES				
GENERAL GOVERNMENT SERVICES:				
FINANCIAL AND ADMINISTRATIVE:				
PERSONAL SERVICES	513.10	\$ 2,513,871	\$ 2,494,506	\$ 19,365
OPERATING EXPENDITURES	513.30	744,436	741,707	\$ 2,729
CAPITAL OUTLAY	513.60	114,378	114,080	\$ 298
DEBT SERVICE:				
PRINCIPAL RETIREMENT	513.71	-	-	\$ -
INTEREST	513.72	-	-	\$ -
<hr/>				
TOTAL EXPENDITURES		\$ 3,372,685	\$ 3,350,293	\$ 22,392
<hr/>				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		\$ 2,599,765	\$ 3,003,325	\$ 403,560
<hr/>				
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN				
LEASE PURCHASE PROCEEDS		\$ -	\$ -	-
LEASE PURCHASE CIP		-	-	-
TRANSFERS OUT TO BOARD OF COUNTY COMMISSIONERS		(2,339,529)	(2,702,580)	(363,051)
TRANSFERS OUT TO OTHER GOVERNMENTS		(260,236)	(300,745)	(40,509)
<hr/>				
TOTAL OTHER FINANCING SOURCES (USES)		\$ (2,599,765)	\$ (3,003,325)	\$ (403,560)
<hr/>				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		\$ -	\$ -	-
<hr/>				
FUND BALANCES 10/01/14				
FUND BALANCES 9/30/15			\$ -	

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, 2016.


 (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, 2016

	10/01/15 BALANCE	ADDITIONS	DEDUCTIONS	9/30/16 BALANCE
CASH AND CASH EQUIVALENTS	\$ 3,983,972	\$ 289,437,459	\$ 289,222,707	\$ 4,198,724
INVESTMENTS	672,964	78,351	127,628	623,687
ACCOUNTS RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTS	-	-	-	-
INVENTORIES	-	-	-	-
INT REC ON INVESTMENTS	-	-	-	-
TOTAL ASSETS	\$ 4,656,936	\$ 289,515,810	\$ 289,350,335	\$ 4,822,411
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
DUE TO BOCC	70,393	281,183	285,745	65,832
DUE TO OTHER GOVERNMENTS	3,913,579	289,156,276	288,936,962	4,132,892
DUE TO OTHER FUNDS	-	-	-	-
DEFERRED COMPENSATION	672,964	78,351	127,628	623,687
ESCROW DEPOSITS	-	-	-	-
TOTAL LIABILITIES	\$ 4,656,936	\$ 289,515,810	\$ 289,350,335	\$ 4,822,411

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, 2016

	10/01/15 BALANCE	ADDITIONS	DEDUCTIONS	9/30/16 BALANCE
CASH AND CASH EQUIVALENTS	\$ 3,702,348	\$ 267,056,255	\$ 266,917,579	\$ 3,841,024
INVESTMENTS	-	-	-	-
ACCOUNTS RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTS	-	-	-	-
INVENTORIES	-	-	-	-
INT REC ON INVESTMENTS	-	-	-	-
TOTAL ASSETS	\$ 3,702,348	\$ 267,056,255	\$ 266,917,579	\$ 3,841,024
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
DUE TO BOCC	70,393	281,183	285,745	65,831
DUE TO OTHER GOVERNMENTS	3,631,955	266,775,072	266,631,834	3,775,193
DUE TO OTHER FUNDS	-	-	-	-
DEFERRED COMPENSATION	-	-	-	-
ESCROW DEPOSITS	-	-	-	-
TOTAL LIABILITIES	\$ 3,702,348	\$ 267,056,255	\$ 266,917,579	\$ 3,841,024

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, 2016

	10/01/15 BALANCE	ADDITIONS	DEDUCTIONS	9/30/16 BALANCE
CASH AND CASH EQUIVALENTS	\$ 281,624	\$ 22,381,204	\$ 22,305,128	\$ 357,700
INVESTMENTS	-			-
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
INVENTORIES	-			-
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 281,624	\$ 22,381,204	\$ 22,305,128	\$ 357,700
ACCOUNTS PAYABLE	-	-	-	-
DUE TO OTHER GOVERNMENTS	281,624	22,381,204	22,305,128	357,700
DUE TO OTHER FUNDS	-			-
DEFERRED COMPENSATION	-			-
ESCROW DEPOSITS	-			-
TOTAL LIABILITIES	\$ 281,624	\$ 22,381,204	\$ 22,305,128	\$ 357,700

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
DEFERRED COMPENSATION
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	10/01/15 BALANCE	ADDITIONS	DEDUCTIONS	9/30/16 BALANCE
CASH AND CASH EQUIVALENTS	\$ -	\$ -	\$ -	-
INVESTMENTS	672,964	78,351	127,628	623,687
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
INVENTORIES	-			-
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 672,964	\$ 78,351	\$ 127,628	\$ 623,687
ACCOUNTS PAYABLE	-	-	-	-
DUE TO OTHER GOVERNMENTS	0			-
DUE TO OTHER FUNDS	0			-
DEFERRED COMPENSATION	672,964	78,351	127,628	623,687
ESCROW DEPOSITS	0			-
TOTAL LIABILITIES	\$ 672,964	\$ 78,351	\$ 127,628	\$ 623,687

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
COMPENSATED ABSENCES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	10/01/15 BALANCE	ADDITIONS	DEDUCTIONS	9/30/16 BALANCE
CASH AND CASH EQUIVALENTS	\$ -	\$ -	\$ -	\$ -
INVESTMENTS	\$ -			-
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
AMOUNT TO PROVIDE-OTHER LIABILITIES	110,551	32,416	17,777	\$ 125,190
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 110,551	\$ 32,416	\$ 17,777	\$ 125,190
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	-
DUE TO OTHER GOVERNMENTS	0			-
DUE TO OTHER FUNDS	0			-
COMPENSATED ABSENCES	110,551	32,416	17,777	125,190
ESCROW DEPOSITS	0			-
TOTAL LIABILITIES	\$ 110,551	\$ 32,416	\$ 17,777	\$ 125,190

INDIAN RIVER COUNTY TAX COLLECTOR
 CAROLE JEAN JORDAN, TAX COLLECTOR
 EXCESS FEE DISTRIBUTION
 YEAR ENDING SEPTEMBER 30, 2016

AGENCY	COMMISSIONS COLLECTED		2015/2016 EXCESS FEES		
	2015/2016	%	\$	3,003,325.01	
GENERAL FUND	\$ 3,310,030.95	69.1263%	\$	2,076,087.13	
MUNICIPAL SERV DIST	\$ 164,154.52	3.4282%	\$	102,959.49	
EMS SERV DIST	\$ 511,197.66	10.6758%	\$	320,628.69	
ROCKRIDGE SLD	\$ 60.23	0.0013%	\$	37.78	
LAURELWOOD SLD	\$ 146.72	0.0031%	\$	92.02	
OCEANSIDE SLD	\$ 1,430.29	0.0299%	\$	897.09	
OCEANSIDE PAVING	\$ 16.14	0.0003%	\$	10.12	
OSLO PARK SLD	\$ 46.36	0.0010%	\$	29.08	
GIFFORD SLD	\$ 288.49	0.0060%	\$	180.94	
LAUREL CT SLD	\$ 819.24	0.0171%	\$	513.84	
VERO LAKES MSTU	\$ 4,929.04	0.1029%	\$	3,091.55	
VB HIGH SLD	\$ 1,608.98	0.0336%	\$	1,009.17	
IXORA PK SLD	\$ 90.58	0.0019%	\$	56.81	
PORPOISE PT SLD	\$ 7.02	0.0001%	\$	4.40	
VERO SHORES SLD	\$ 75.37	0.0016%	\$	47.27	
POINCIANA SLD	\$ 248.28	0.0052%	\$	155.72	
ROSELAND RD SLD	\$ 14.24	0.0003%	\$	8.93	
GLENDALE LK SLD	\$ 64.87	0.0014%	\$	40.69	
WALKERS GLEN SLD	\$ 25.87	0.0005%	\$	16.23	
FLORALTON SLD	\$ 53.25	0.0011%	\$	33.40	
TIERRA LINDA SLD	\$ 27.17	0.0006%	\$	17.04	
WHISPERING PINES SLD	\$ 21.60	0.0005%	\$	13.55	
MOORINGS SLD	\$ 234.43	0.0049%	\$	147.04	
E. GIFFORD WATERSHED	\$ 20.31	0.0004%	\$	12.74	
WEST WABASSO MSBU	\$ 156.53	0.0033%	\$	98.18	
LAND ACQ BOND	\$ 3.98	0.0001%	\$	2.50	
LAND ACQ BOND 2004	\$ 92,058.01	1.9225%	\$	57,739.78	
LIBRARY BOND	\$ -	0.0000%	\$	-	
LANDFILL	\$ 221,055.96	4.6165%	\$	138,648.68	
BEACH BOND	\$ -	0.0000%	\$	-	
FIND	\$ 8,912.21	0.1861%	\$	5,589.83	
SCHOOL BOARD	\$ 13.95	0.0003%	\$	8.74	
ST JOHNS WMD	\$ 84,196.13	1.7583%	\$	52,808.72	
SEB INLET DIST	\$ 8,300.33	0.1733%	\$	5,206.06	
MOSQUITO CONT	\$ 73,073.27	1.5261%	\$	45,832.34	
HOSPITAL	\$ 277,099.62	5.7869%	\$	173,799.87	
FELLSMERE WCD	\$ 1,500.00	0.0313%	\$	940.82	
IR FARMS WCD	\$ 1,500.00	0.0313%	\$	940.82	
ST JOHNS IMPROV DISTRICT	\$ 1,500.00	0.0313%	\$	940.82	
SEB RIVER IMPROV DISTRICT	\$ 1,500.00	0.0313%	\$	940.82	
VERO LAKES WCD	\$ 430.79	0.0090%	\$	270.20	
DELTA FARMS WCD	\$ 1,500.00	0.0313%	\$	940.82	
SEBASTIAN STORM DRAIN	\$ 19,969.82	0.4170%	\$	12,525.29	
TOTAL	\$ 4,788,382.21	100.0000%	\$	3,003,325.01	
				0.00	
DUE TO COUNTY	100.208.1000		\$	2,702,579.86	ALLOC
DUE TO OTHER GOVT	100.208.0000		\$	300,745.15	89.99%
TOTAL EXCESS FEES			<u>\$</u>	<u>3,003,325.01</u>	10.01%