

## David C. Nolte, ASA

## INDIAN RIVER COUNTY PROPERTY APPRAISER WE ARE HERE TO SERVE YOU! 1800 27th Street o Vero Beach, FL 32960

October 31, 2016

Jason Brown, Administrator Indian River County 1801 27<sup>th</sup> Street Vero Beach FL 32960

Dear Mr. Brown,

Enclosed you will find a copy of our Annual Report for the year ending September 30, 2016.

Sincerely,

David C Nolte ASA

IRC Property Appraiser

INDIAN RIVER COUNTY, FLORIDA
PROPERTY APPRAISER
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES- BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

## CERTIFICATION

I do solemnly swear that the information reported herein is a true, correct and complete report of all revenues and expenditures of my office for the year ending September 30, 2016

Signature:

4 To Enolle

evenues	Account Number		Budget		Actual		Variance Favorable Unfavorable)	Dudast		Variance Favorable	
harges for Services:			Douber		Actual	- 1	Jillavorablej	Budget	 Actual	(Unfavorat	yle)
ecording of Legal Instruments	341.1										
ale of Maps and Publications	341.3			\$	453.00	ć	453.00				
opying Charges	341.4			\$	17.00		17.00				
ounty Officers Commissions	341.8	\$	3,364,737.00		3,364,737.00	•	17.00				
ther Charges and Fees	341.9	5	112,771.00		112,771.00	\$					
liscellaneous Revenues:	342.3	~	112,771.00	Ś			7.020.00				
nterest	361.1			\$	7,029.00	2.3	7,029.00				
Surplus furniture & Equipment	364.41			Þ	929.00	\$	929.00				
Other Revenues	304.41					\$					
otal Revenues		\$	3,477,508.00	\$	3,485,936.00	\$	8,428.00 \$		\$	- s	
penditures											
eneral Government Services:	-										
nancial & Administrative:											
ersonal Services	513.1	\$	7.075.250.00								
perating Expenditures	513.3		2,936,258.00		2,772,220.00		164,038.00				
Capital Outlay		\$	389,417.00		363,149.00		26,268.00				
ebt Service:	513.6	\$	151,833.00	\$	151,833.00	\$					
Principal Retirement											
nterest	¥										
Other Debt Service											
Other Debt Service				_							
Total Expenditures		\$	3,477,508.00	\$	3,287,202.00	Ś	190,306.00				
											_
cess of Revenue Over(under) Expenditures		\$	-	\$	198,734.00	\$	198,734.00				
her Financing Sources (Uses)											
ransfers In											
ease Purchase Proceeds											
ansfers Out			0	\$	(198,734.00)	\$	(198,734.00)				
otal Other Financing Sources (Uses)		\$	-	\$	(198,734.00)	\$	(198,734.00)				
CESS OF REVENUES & OTHER SOURCES OVER											_
INDER) EXPENDITURES & OTHER USES		\$		\$		\$	-				
		/( <b>*</b> )		103		~					
				\$							
IND BALANCES 10/01/15				>					 		

INDIAN RIVER COUNTY, FLORIDA
PROPERTY APPRAISER
BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2016

Cash-Unrestricted 101	Assets	Account Number		General Fund	Special Revenue Fund Non Ad Valorem	Agency Fund Deferred		General Long
Petry Cash				Pullu	Projects	Compensation		Term Debt
Equity in Pooled Cash	Petty Cash	1000	\$	70.00				
Accounts Receivable 115 \$ 3,385.00 Due from Other Funds 131 Due from Other Funds 133 Investments 151 Other Assets 5 182.00 Other Assets Amount to Provide- Other liabilities 189 \$ 182.00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$								
Due from Other Funds 133								
Due for Other Governments	Due from Other Funds		•	3,505.00				
Investments   151   Content Assets   \$ 182.00   \$ 182.00   Content Assets   \$ 182.00	Due from Other Governments							
Cother Assets   S   18.5		151						
Cher Assets	Other Assets		\$	182.00				
TOTAL ASSETS \$ 286,282.00 \$ \$ \$ \$ \$ \$ 18,15  Liabilities and Fund Equity  Liabilities:  Accounts Payable 202 \$ 75,828.00  Due to Other Funds 207  Due to Board of County Commissioners 208 \$ 179,649.00  Due to State of Florida 208  Due to Other Governments 208 \$ 19,086.00  Deposits 220 \$ 6,724.00  Other Liabilities \$ 4,995.00  Other Liabilities \$ 4,995.00  Total Liabilities \$ 239  Accrued Compensated Absences 239  Total Liabilities \$ 286,282.00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Other Assets			102.00				
Liabilities and Fund Equity   Liabilities   Sample   202	Amount to Provide- Other liabilities	189					\$	18,974.00
Accounts Payable	TOTAL ASSETS		\$	286,282.00 \$	-	\$ -	\$	18,974.00
Clabilities:								
Accounts Payable 202 \$ 75,828.00  Due to Other Funds 207  Due to Board of County Commissioners 208 \$ 179,649.00  Due to State of Florida 208  Due to Other Governments 208 \$ 19,086.00  Deposits 220 \$ 6,724.00  Other Llabilities \$ 4,995.00  Other Llabilities \$ 4,995.00  Other Llabilities \$ 39  Accrued Compensated Absences 239  Total Liabilities \$ 286,282.00 \$ - \$ - \$ 18,50  Fund Balance 271.2								
Due to Other Funds       207         Due to Board of County Commissioners       208       \$ 179,649.00         Due to State of Florida       208       \$ 19,086.00         Due to Other Governments       208       \$ 19,086.00         Deposits       220       \$ 6,724.00         Other Llabilities       \$       4,995.00         Other Llabilities       \$ 4,995.00         Other Llabilities       \$ 4,995.00         Capital Leases       239         Accrued Compensated Absences       239         Total Liabilities       \$ 286,282.00 \$ - \$ - \$ - \$ 18,5         Fund Equity:         Fund Balance       271.2         Total Fund Equity       \$ - \$ - \$ - \$ - \$ - \$								
Due to Board of County Commissioners 208 \$ 179,649.00  Due to State of Florida 208  Due to Other Governments 208 \$ 19,086.00  Deposits 220 \$ 6,724.00  Other Llabilities \$			\$	75,828.00	•			
Due to State of Florida       208         Due to Other Governments       208       \$ 19,086.00         Deposits       220       \$ 6,724.00         Other Llabilities       \$ -         Other Llabilities       \$ 4,995.00         Other Llabilities       Capital Leases         Accrued Compensated Absences       239         Accrued Compensated Absences       \$ 286,282.00 \$ - \$ - \$ 18,5         Fund Equity:         Fund Balance       271.2         Total Fund Equity       \$ - \$ - \$ - \$ - \$								
Due to Other Governments			\$	179,649.00				
Deposits 220 \$ 6,724.00 Other Liabilities \$ 4,995.00 Other Liabilities \$ 4,995.00 Other Liabilities \$ 398 Accrued Compensated Absences 239 \$ 18,5  Total Liabilities \$ 286,282.00 \$ - \$ - \$ 18,5  Fund Balance 271.2  Total Fund Equity \$ - \$ - \$ - \$								
Other Liabilities \$ 4,995.00  Other Liabilities \$ 4,995.00  Other Liabilities \$ 18,55  Capital Leases 239  Accrued Compensated Absences 239  Total Liabilities \$ 286,282.00 \$ - \$ - \$ 18,55  Fund Equity:  Fund Balance 271.2  Total Fund Equity \$ - \$ - \$ - \$		A 100 A						
Other Liabilities       \$ 4,995.00         Other Liabilities       239         Accrued Compensated Absences       239         Total Liabilities       \$ 286,282.00 \$ - \$ - \$ 18,5         Fund Equity:         Fund Balance       271.2         Total Fund Equity       \$ - \$ - \$ - \$		220	\$	6,724.00				
Other Liabilities Capital Leases 239 Accrued Compensated Absences 239  Total Liabilities \$ 286,282.00 \$ - \$ - \$ 18,5 and Equity: Fund Balance 271.2  Total Fund Equity \$ - \$ - \$ - \$				-				
Capital Leases       239         Accrued Compensated Absences       239         Total Liabilities       \$ 286,282.00 \$ - \$ - \$ 18,5         Fund Equity:         Fund Balance       271.2         Total Fund Equity       \$ - \$ - \$ - \$			\$	4,995.00				
Accrued Compensated Absences 239 \$ 18,5  Total Liabilities \$ 286,282.00 \$ - \$ - \$ 18,5  Fund Equity:  Fund Balance 271.2  Total Fund Equity \$ - \$ - \$ - \$								
Total Liabilities \$ 286,282.00 \$ - \$ - \$ 18,5    Fund Equity:  Fund Balance 271.2  Total Fund Equity \$ - \$ - \$ - \$								
Fund Balance 271.2  Total Fund Equity \$ - \$ - \$ - \$	Accrued Compensated Absences	239			-		\$	18,974.00
Fund Balance 271.2  Total Fund Equity \$ - \$ - \$ - \$	Total Liabilities		\$	286,282.00 \$		\$ -	\$ .	18,974.00
Total Fund Equity \$ - \$ - \$ - \$	und Equity:							
*	Fund Balance	271.2						
	Total Fund Equity		\$	- \$	·	\$ -	\$	
OTAL LIABILITIES AND FUND EQUITY \$ 286,282.00 \$ - \$ - \$ 18.5	OTAL LIABILITIES AND FUND EQUITY		¢	296 202 00 6				18,974.00

	Excess Fees	Amount Distributed or Due	Percentage	Actual
Board of County Commissioners	BCC	\$156,461.00	0.78728382 \$	2,649,003.00
Other Government	Emergency Services	\$18,877.00	0.094987513 \$	319,608.00
	St. John's River WMD	\$3,704.00	0.018635929 \$	62,705.00
	Sebastian Inlet District	\$365.00	0.001836102 \$	6,178.00
	Mosquito Control District	\$3,028.00	0.015237149 \$	51,269.00
	Hospital Maintenance	\$11,586.00	0.058297276 \$	196,155.00
	Florida Inland Navigation District	\$404.00	0.002031957 \$	6,837.00
	Land Acquisition Bond 2006	\$4,310.00	0.021690254 \$	72,982.00
	TOTAL	\$ 198,735.00	1 \$	3,364,737.00