

INDIAN RIVER COUNTY TAX COLLECTOR
 CAROLE JEAN JORDAN, TAX COLLECTOR
 EXCESS FEE DISTRIBUTION
 YEAR ENDING SEPTEMBER 30, 2018

AGENCY	COMMISSIONS COLLECTED		2017/2018 EXCESS FEES	
	2017/2018	%	\$	2,890,491.64
GENERAL FUND	\$ 3,498,513.43	68.2582%	\$	1,972,997.40
MUNICIPAL SERV DIST	\$ 186,295.04	3.6347%	\$	105,061.66
EMS SERV DIST	\$ 609,361.80	11.8890%	\$	343,651.45
ROCKRIDGE SLD	\$ 60.12	0.0012%	\$	33.90
LAURELWOOD SLD	\$ 176.12	0.0034%	\$	99.32
GIFFORD SLD	\$ 1,421.81	0.0277%	\$	801.83
LAUREL CT SLD	\$ 23.29	0.0005%	\$	13.13
OCEANSIDE SLD	\$ 51.64	0.0010%	\$	29.12
OCEANSIDE PAVING	\$ 287.73	0.0056%	\$	162.27
OSLO PARK SLD	\$ 819.49	0.0160%	\$	462.15
VERO LAKES MSTU	\$ 4,897.94	0.0956%	\$	2,762.21
VB HIGH SLD	\$ 1,749.46	0.0341%	\$	986.61
IXORA PK SLD	\$ 107.99	0.0021%	\$	60.90
PORPOISE PT SLD	\$ 7.03	0.0001%	\$	3.96
VERO SHORES SLD	\$ 95.62	0.0019%	\$	53.93
POINCIANA SLD	\$ 302.06	0.0059%	\$	170.35
ROSELAND RD SLD	\$ 14.12	0.0003%	\$	7.96
GLENDALE LK SLD	\$ 64.87	0.0013%	\$	36.58
WALKERS GLEN SLD	\$ 25.88	0.0005%	\$	14.60
FLORALTON SLD	\$ 53.37	0.0010%	\$	30.10
TIERRA LINDA SLD	\$ 50.48	0.0010%	\$	28.47
WHISPERING PINES SLD	\$ 21.58	0.0004%	\$	12.17
MOORINGS SLD	\$ 234.15	0.0046%	\$	132.05
E. GIFFORD WATERSHED	\$ 19.56	0.0004%	\$	11.03
WEST WABASSO MSBU	\$ 150.05	0.0029%	\$	84.62
LAND ACQ BOND	\$ 5.02	0.0001%	\$	2.83
LAND ACQ BOND 2004	\$ 92,846.74	1.8115%	\$	52,361.20
LIBRARY BOND	\$ -	0.0000%	\$	-
LANDFILL	\$ 236,615.10	4.6165%	\$	133,439.81
BEACH BOND	\$ -	0.0000%	\$	-
FIND	\$ 10,081.84	0.1967%	\$	5,685.68
SCHOOL BOARD	\$ 18.48	0.0004%	\$	10.42
ST JOHNS WMD	\$ 85,829.19	1.6746%	\$	48,403.63
SEB INLET DIST	\$ 8,239.04	0.1607%	\$	4,646.43
MOSQUITO CONT	\$ 79,053.90	1.5424%	\$	44,582.69
HOSPITAL	\$ 280,166.14	5.4662%	\$	158,000.55
FELLSMERE WCD	\$ -	0.0000%	\$	-
FELLSMERE WCD - EAST	\$ 750.00	0.0146%	\$	422.96
FELLSMERE WCD - WEST	\$ 750.00	0.0146%	\$	422.96
IR FARMS WCD	\$ 1,500.00	0.0293%	\$	845.93
ST JOHNS IMPROVE DIST NW2	\$ -	0.0000%	\$	-
ST JOHNS IMPROV DISTRICT	\$ 1,500.00	0.0293%	\$	845.93
SEB RIVER IMPROV DISTRICT	\$ 1,500.00	0.0293%	\$	845.93
VERO LAKES WCD	\$ 94.01	0.0018%	\$	53.02
DELTA FARMS WCD	\$ 1,500.00	0.0293%	\$	845.93
SEBASTIAN STORM DRAIN	\$ 20,157.66	0.3933%	\$	11,367.97
TOTAL	\$ 5,125,411.75	100.0000%	\$	2,890,491.64
				0.00
				ALLOC
DUE TO COUNTY	100.208.1000		\$ 2,613,511.61	90.42%
DUE TO OTHER GOVT	100.208.0000		\$ 276,980.03	9.58%
TOTAL EXCESS FEES			\$ 2,890,491.64	

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

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	\$ 28,500				
EQUITY IN POOLED CASH	104	930,589	2,926,782	393,309		
ACCOUNTS RECEIVABLE	115	288,149	-			
INTEREST RECEIVABLE	135	-				
SUPPLIES INVENTORY	141	5,314				
INVESTMENTS	151	2,075,642	1,200,000		758,550	
OTHER ASSETS - FLOWER FUND		1,008				
OTHER ASSETS - PREPAID	155	18,384				
AMOUNT TO PROVIDE-OTHER LIABILITIES	189					122,414
TOTAL ASSETS		\$ 3,347,586	4,126,782	\$ 393,309	\$ 758,550	\$ 122,414
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	202	\$ 388,550				
DUE TO BOARD OF COUNTY COMMISSIONERS	208	2,613,512	68,281			
DUE TO STATE OF FLORIDA	208			393,309		
DUE TO OTHER GOVERNMENTS	208	276,980	4,058,501			
UNEARNED REVENUE	208	67,536				
DEPOSITS	220				758,550	
OTHER LIABILITIES - FLOWER FUND		1,008				
OTHER LIABILITIES		-				
OTHER LIABILITIES - LONG TERM	239					
ACCRUED COMPENSATED ABSENCES	239					122,414
TOTAL LIABILITIES		\$ 3,347,586	4,126,782	\$ 393,309	\$ 758,550	\$ 122,414
FUND EQUITY:						
FUND BALANCE	271.20	\$ -	-	\$ -	\$ -	\$ -
TOTAL FUND EQUITY		-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY		\$ 3,347,586	4,126,782	\$ 393,309	\$ 758,550	\$ 122,414

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, 2018

		GENERAL FUND			
REVENUES	ACCOUNT NUMBER	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
CHARGES FOR SERVICES:					
COUNTY OFFICERS COMMISSIONS	341.80	\$6,504,920	\$ 6,858,696	\$	353,776
MISCELLANEOUS REVENUES:					
INTEREST	361.10	14,000	45,533	\$	31,533
OTHER REVENUES					
TOTAL REVENUES		\$ 6,518,920	\$ 6,904,229	\$	385,309
EXPENDITURES					
GENERAL GOVERNMENT SERVICES:					
FINANCIAL AND ADMINISTRATIVE:					
PERSONAL SERVICES	513.10	\$ 3,133,936	\$ 3,056,920	\$	77,016
OPERATING EXPENDITURES	513.30	914,896	899,945	\$	14,951
CAPITAL OUTLAY	513.60	64,500	56,873	\$	7,627
DEBT SERVICE:					
PRINCIPAL RETIREMENT	513.71	-	-	\$	-
INTEREST	513.72	-	-	\$	-
TOTAL EXPENDITURES		\$ 4,113,332	\$ 4,013,738	\$	99,594
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		\$ 2,405,588	\$ 2,890,492	\$	484,904
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN					
LEASE PURCHASE PROCEEDS		\$ -	\$ -	\$	-
LEASE PURCHASE CIP		-	-	-	-
TRANSFERS OUT TO BOARD OF COUNTY COMMISSIONERS		(2,175,133)	(2,613,512)		(438,379)
TRANSFERS OUT TO OTHER GOVERNMENTS		(230,455)	(276,980)		(46,525)
TOTAL OTHER FINANCING SOURCES (USES)		\$ (2,405,588)	\$ (2,890,492)	\$	(484,904)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		\$ -	\$ (0)	\$	0
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, 2018.


 (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, 2018

	10/01/17 BALANCE	ADDITIONS	DEDUCTIONS	9/30/18 BALANCE
CASH AND CASH EQUIVALENTS	\$ 4,474,081	\$ 332,503,192	\$ 332,457,182	\$ 4,520,091
INVESTMENTS	688,494	85,973	15,917	758,550
ACCOUNTS RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTS	-	-	-	-
INVENTORIES	-	-	-	-
INT REC ON INVESTMENTS	-	-	-	-
TOTAL ASSETS	\$ 5,162,575	\$ 332,589,165	\$ 332,473,099	\$ 5,278,641
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
DUE TO BOCC	64,858	290,173	286,750	68,282
DUE TO OTHER GOVERNMENTS	4,409,223	332,213,018	332,170,431	4,451,809
DUE TO OTHER FUNDS	-	-	-	-
DEFERRED COMPENSATION	688,494	85,974	15,918	758,550
ESCROW DEPOSITS	-	-	-	-
TOTAL LIABILITIES	\$ 5,162,575	\$ 332,589,165	\$ 332,473,099	\$ 5,278,641
		\$ -	\$ -	

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, 2018

	10/01/17 BALANCE	ADDITIONS	DEDUCTIONS	9/30/18 BALANCE
CASH AND CASH EQUIVALENTS	\$ 3,907,556	\$ 307,476,765	\$ 307,257,539	\$ 4,126,782
INVESTMENTS	-	-	-	-
ACCOUNTS RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTS	-	-	-	-
INVENTORIES	-	-	-	-
INT REC ON INVESTMENTS	-	-	-	-
TOTAL ASSETS	\$ 3,907,556	\$ 307,476,765	\$ 307,257,539	\$ 4,126,782
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
DUE TO BOCC	64,858	290,173	286,750	68,281
DUE TO OTHER GOVERNMENTS	3,842,698	307,186,592	306,970,789	4,058,501
DUE TO OTHER FUNDS	-	-	-	-
DEFERRED COMPENSATION	-	-	-	-
ESCROW DEPOSITS	-	-	-	-
TOTAL LIABILITIES	\$ 3,907,556	\$ 307,476,765	\$ 307,257,539	\$ 4,126,782

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, 2018

	10/01/17 BALANCE	ADDITIONS	DEDUCTIONS	9/30/18 BALANCE
CASH AND CASH EQUIVALENTS	\$ 566,525	\$ 25,026,426	\$ 25,199,642	\$ 393,309
INVESTMENTS	-			-
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
INVENTORIES	-			-
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 566,525	\$ 25,026,426	\$ 25,199,642	\$ 393,309
ACCOUNTS PAYABLE	-	-	-	-
DUE TO OTHER GOVERNMENTS	566,525	25,026,426	25,199,642	393,309
DUE TO OTHER FUNDS	-			-
DEFERRED COMPENSATION	-			-
ESCROW DEPOSITS	-			-
TOTAL LIABILITIES	\$ 566,525	\$ 25,026,426	\$ 25,199,642	\$ 393,309

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
DEFERRED COMPENSATION
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	10/01/17 BALANCE	ADDITIONS	DEDUCTIONS	9/30/18 BALANCE
CASH AND CASH EQUIVALENTS	\$ -	\$ -	\$ -	-
INVESTMENTS	688,494	85,973	15,917	758,550
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
INVENTORIES	-			-
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 688,494	\$ 85,973	\$ 15,917	\$ 758,550
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	-
DUE TO OTHER GOVERNMENTS	0			-
DUE TO OTHER FUNDS	0			-
DEFERRED COMPENSATION	688,494	85,973	15,917	758,550
ESCROW DEPOSITS	0			-
TOTAL LIABILITIES	\$ 688,494	\$ 85,973	\$ 15,917	\$ 758,550

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
COMPENSATED ABSENCES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	10/01/17 BALANCE	ADDITIONS	DEDUCTIONS	9/30/18 BALANCE
CASH AND CASH EQUIVALENTS	\$ -	\$ -	\$ -	-
INVESTMENTS	\$ -			-
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
AMOUNT TO PROVIDE-OTHER LIABILITIES	117,608	28,268	23,462	\$ 122,414
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 117,608	\$ 28,268	\$ 23,462	\$ 122,414
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	-
DUE TO OTHER GOVERNMENTS	0			-
DUE TO OTHER FUNDS	0			-
COMPENSATED ABSENCES	117,608	28,268	23,462	122,414
ESCROW DEPOSITS	0			-
TOTAL LIABILITIES	\$ 117,608	\$ 28,268	\$ 23,462	\$ 122,414