



Carole Jean Jordan, CFC
Tax Collector

"HOW MAY WE HELP YOU?"

MEMORANDUM

TO: Jason Brown, County Administrator
FROM: Carole Jean Jordan, Tax Collector
SUBJECT: Agenda Item
DATE: October 31, 2017

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 7, 2017 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, 2017 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, 2017.

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 TAX COLLECTOR
 CAROLE JEAN JORDAN, TAX COLLECTOR
 EXCESS FEE DISTRIBUTION
 YEAR ENDING SEPTEMBER 30, 2017

AGENCY	COMMISSIONS COLLECTED		2016/2017 EXCESS FEES	
	2016/2017	%	\$	2,732,504.74
GENERAL FUND	\$ 3,353,983.01	68.9965%	\$	1,885,333.83
MUNICIPAL SERV DIST	\$ 174,567.04	3.5911%	\$	98,127.25
EMS SERV DIST	\$ 553,174.95	11.3797%	\$	310,949.53
ROCKRIDGE SLD	\$ 60.25	0.0012%	\$	33.87
LAURELWOOD SLD	\$ 175.89	0.0036%	\$	98.87
GIFFORD SLD	\$ 1,432.52	0.0295%	\$	805.25
LAUREL CT SLD	\$ 23.27	0.0005%	\$	13.08
OCEANSIDE SLD	\$ 46.26	0.0010%	\$	26.00
OCEANSIDE PAVING	\$ 288.31	0.0059%	\$	162.06
OSLO PARK SLD	\$ 822.63	0.0169%	\$	462.42
VERO LAKES MSTU	\$ 4,910.49	0.1010%	\$	2,760.27
VB HIGH SLD	\$ 1,750.37	0.0360%	\$	983.91
IXORA PK SLD	\$ 107.25	0.0022%	\$	60.29
PORPOISE PT SLD	\$ 7.01	0.0001%	\$	3.94
VERO SHORES SLD	\$ 95.68	0.0020%	\$	53.78
POINCIANA SLD	\$ 302.60	0.0062%	\$	170.10
ROSELAND RD SLD	\$ 14.11	0.0003%	\$	7.93
GLENDALE LK SLD	\$ 64.94	0.0013%	\$	36.50
WALKERS GLEN SLD	\$ 25.88	0.0005%	\$	14.55
FLORALTON SLD	\$ 53.23	0.0011%	\$	29.92
TIERRA LINDA SLD	\$ 37.47	0.0008%	\$	21.06
WHISPERING PINES SLD	\$ 21.57	0.0004%	\$	12.12
MOORINGS SLD	\$ 234.61	0.0048%	\$	131.88
E. GIFFORD WATERSHED	\$ 19.96	0.0004%	\$	11.22
WEST WABASSO MSBU	\$ 154.92	0.0032%	\$	87.08
LAND ACQ BOND	\$ 12.05	0.0002%	\$	6.77
LAND ACQ BOND 2004	\$ 92,541.17	1.9037%	\$	52,019.05
LIBRARY BOND	\$ -	0.0000%	\$	-
LANDFILL	\$ 221,993.99	4.5668%	\$	124,786.79
BEACH BOND	\$ -	0.0000%	\$	-
FIND	\$ 9,448.55	0.1944%	\$	5,311.20
SCHOOL BOARD	\$ 44.15	0.0009%	\$	24.82
ST JOHNS WMD	\$ 85,192.06	1.7525%	\$	47,887.98
SEB INLET DIST	\$ 8,301.55	0.1708%	\$	4,666.45
MOSQUITO CONT	\$ 74,083.26	1.5240%	\$	41,643.53
HOSPITAL	\$ 249,260.09	5.1277%	\$	140,113.55
FELLSMERE WCD	\$ 1,500.00	0.0309%	\$	843.18
IR FARMS WCD	\$ 1,500.00	0.0309%	\$	843.18
ST JOHNS IMPROV DISTRICT	\$ 1,500.00	0.0309%	\$	843.18
SEB RIVER IMPROV DISTRICT	\$ 1,500.00	0.0309%	\$	843.18
VERO LAKES WCD	\$ 280.84	0.0058%	\$	157.87
DELTA FARMS WCD	\$ 1,500.00	0.0309%	\$	843.18
SEBASTIAN STORM DRAIN	\$ 20,056.51	0.4126%	\$	11,274.12
TOTAL	\$ 4,861,088.44	100.0000%	\$	2,732,504.74
				0.00
				<u>ALLOC</u>
DUE TO COUNTY	100.208.1000		\$ 2,477,209.32	90.66%
DUE TO OTHER GOVT	100.208.0000		\$ 255,295.42	9.34%
TOTAL EXCESS FEES			<u>\$ 2,732,504.74</u>	

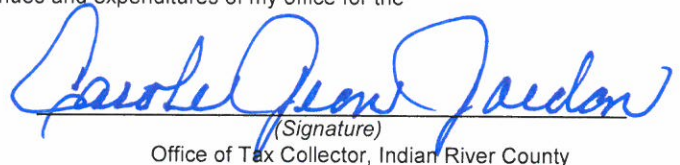
INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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	1,435,952	3,907,555	566,525		
ACCOUNTS RECEIVABLE	115	256,038	-			
INTEREST RECEIVABLE	135	-				
SUPPLIES INVENTORY	141	2,497				
INVESTMENTS	151	1,310,161	-		688,494	
OTHER ASSETS - FLOWER FUND		475				
OTHER ASSETS - PREPAID	155	16,269				
AMOUNT TO PROVIDE-OTHER LIABILITIES	189					117,608
TOTAL ASSETS		\$ 3,049,892	3,907,555	\$ 566,525	\$ 688,494	\$ 117,608
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	202	\$ 251,751				
DUE TO BOARD OF COUNTY COMMISSIONERS	208	2,477,209	64,857			
DUE TO STATE OF FLORIDA	208			566,525		
DUE TO OTHER GOVERNMENTS	208	255,295	3,842,698	-		
UNEARNED REVENUE	208	65,162				
DEPOSITS	220					
OTHER LIABILITIES - FLOWER FUND		475			688,494	
OTHER LIABILITIES						
OTHER LIABILITIES - LONG TERM	239					
ACCRUED COMPENSATED ABSENCES	239					117,608
TOTAL LIABILITIES		\$ 3,049,892	3,907,555	\$ 566,525	\$ 688,494	\$ 117,608
FUND EQUITY:						
FUND BALANCE	271.20	\$ -	-	\$ -	\$ -	\$ -
TOTAL FUND EQUITY		-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY		\$ 3,049,892	3,907,555	\$ 566,525	\$ 688,494	\$ 117,608

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, 2017

		GENERAL FUND			
REVENUES	ACCOUNT NUMBER	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
CHARGES FOR SERVICES:					
COUNTY OFFICERS COMMISSIONS	341.80	\$6,419,100	\$ 6,447,872	\$ 28,772	
MISCELLANEOUS REVENUES:					
INTEREST	361.10	8,000	18,167	\$ 10,167	
OTHER REVENUES					
TOTAL REVENUES		\$ 6,427,100	\$ 6,466,039	\$ 38,939	
EXPENDITURES					
GENERAL GOVERNMENT SERVICES:					
FINANCIAL AND ADMINISTRATIVE:					
PERSONAL SERVICES	513.10	\$ 2,759,317	\$ 2,749,429	\$ 9,888	
OPERATING EXPENDITURES	513.30	826,219	816,725	\$ 9,494	
CAPITAL OUTLAY	513.60	169,500	167,380	\$ 2,120	
DEBT SERVICE:					
PRINCIPAL RETIREMENT	513.71	-	-	\$ -	
INTEREST	513.72	-	-	\$ -	
TOTAL EXPENDITURES		\$ 3,755,036	\$ 3,733,534	\$ 21,502	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		\$ 2,672,064	\$ 2,732,505	\$ 60,441	
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN					
LEASE PURCHASE PROCEEDS		\$ -	\$ -	-	
LEASE PURCHASE CIP		-	-	-	
TRANSFERS OUT TO BOARD OF COUNTY COMMISSIONERS		(2,422,493)	(2,477,209)	(54,716)	
TRANSFERS OUT TO OTHER GOVERNMENTS		(249,571)	(255,295)	(5,725)	
TOTAL OTHER FINANCING SOURCES (USES)		\$ (2,672,064)	\$ (2,732,505)	\$ (60,441)	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		\$ -	\$ -	\$ -	
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, 2017.


 (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, 2017

	10/01/16 BALANCE	ADDITIONS	DEDUCTIONS	9/30/17 BALANCE
CASH AND CASH EQUIVALENTS	\$ 4,198,724	\$ 295,628,976	\$ 295,354,009	\$ 4,473,691
INVESTMENTS	623,687	91,703	26,896	688,494
ACCOUNTS RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTS	-	-	-	-
INVENTORIES	-	-	-	-
INT REC ON INVESTMENTS	-	-	-	-
TOTAL ASSETS	\$ 4,822,411	\$ 295,720,679	\$ 295,380,905	\$ 5,162,185
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
DUE TO BOCC	65,831	280,485	281,458	64,859
DUE TO OTHER GOVERNMENTS	4,132,893	295,348,491	295,072,551	4,408,832
DUE TO OTHER FUNDS	-	-	-	-
DEFERRED COMPENSATION	623,687	91,703	26,896	688,494
ESCROW DEPOSITS	-	-	-	-
TOTAL LIABILITIES	\$ 4,822,411	\$ 295,720,679	\$ 295,380,905	\$ 5,162,185

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, 2017

	10/01/16 BALANCE	ADDITIONS	DEDUCTIONS	9/30/17 BALANCE
CASH AND CASH EQUIVALENTS	\$ 3,841,024	\$ 272,296,374	\$ 272,229,842	\$ 3,907,556
INVESTMENTS	-	-	-	-
ACCOUNTS RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTS	-	-	-	-
INVENTORIES	-	-	-	-
INT REC ON INVESTMENTS	-	-	-	-
TOTAL ASSETS	\$ 3,841,024	\$ 272,296,374	\$ 272,229,842	\$ 3,907,556
ACCOUNTS PAYABLE	-	-	-	-
DUE TO BOCC	65,831	280,485	281,458	64,858
DUE TO OTHER GOVERNMENTS	3,775,193	272,015,889	271,948,384	3,842,698
DUE TO OTHER FUNDS	-	-	-	-
DEFERRED COMPENSATION	-	-	-	-
ESCROW DEPOSITS	-	-	-	-
TOTAL LIABILITIES	\$ 3,841,024	\$ 272,296,374	\$ 272,229,842	\$ 3,907,556

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, 2017

	10/01/16 BALANCE	ADDITIONS	DEDUCTIONS	9/30/17 BALANCE
CASH AND CASH EQUIVALENTS	\$ 357,700	\$ 23,332,602	\$ 23,124,167	\$ 566,135
INVESTMENTS	-			-
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
INVENTORIES	-			-
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 357,700	\$ 23,332,602	\$ 23,124,167	\$ 566,135
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	-
DUE TO OTHER GOVERNMENTS	357,700	23,332,602	23,124,167	566,135
DUE TO OTHER FUNDS	-			-
DEFERRED COMPENSATION	-			-
ESCROW DEPOSITS	-			-
TOTAL LIABILITIES	\$ 357,700	\$ 23,332,602	\$ 23,124,167	\$ 566,135

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
DEFERRED COMPENSATION
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	10/01/16 BALANCE	ADDITIONS	DEDUCTIONS	9/30/17 BALANCE
CASH AND CASH EQUIVALENTS	\$ -	\$ -	\$ -	-
INVESTMENTS	623,687	91,703	26,896	688,494
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
INVENTORIES	-			-
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 623,687	\$ 91,703	\$ 26,896	\$ 688,494
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	-
DUE TO OTHER GOVERNMENTS	0			-
DUE TO OTHER FUNDS	0			-
DEFERRED COMPENSATION	623,687	91,703	26,896	688,494
ESCROW DEPOSITS	0			-
TOTAL LIABILITIES	\$ 623,687	\$ 91,703	\$ 26,896	\$ 688,494

INDIAN RIVER COUNTY, FLORIDA
TAX COLLECTOR
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
COMPENSATED ABSENCES
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	10/01/16 BALANCE	ADDITIONS	DEDUCTIONS	9/30/17 BALANCE
CASH AND CASH EQUIVALENTS	\$ -	\$ -	\$ -	-
INVESTMENTS	\$ -			-
ACCOUNTS RECEIVABLE	-			-
DUE FROM OTHER GOVERNMENTS	-			-
AMOUNT TO PROVIDE-OTHER LIABILITIES	125,190	27,748	35,330	\$ 117,608
INT REC ON INVESTMENTS	-			-
TOTAL ASSETS	\$ 125,190	\$ 27,748	\$ 35,330	\$ 117,608
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	-
DUE TO OTHER GOVERNMENTS	0			-
DUE TO OTHER FUNDS	0			-
COMPENSATED ABSENCES	125,190	27,748	35,330	117,608
ESCROW DEPOSITS	0			-
TOTAL LIABILITIES	\$ 125,190	\$ 27,748	\$ 35,330	\$ 117,608