

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, 2018

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, 2018

Signature: _____

Revenues	Account Number	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Charges for Services:							
Recording of Legal Instruments	341.1						
Sale of Maps and Publications	341.3	\$ -	\$ 761.00	\$ 761.00			
Copying Charges	341.4			\$ -			
County Officers Commissions	341.8	\$ 3,456,971.00	\$ 3,456,971.00	\$ -			
Other Charges and Fees	341.9	\$ 334,983.00	\$ 334,983.00	\$ -			
Miscellaneous Revenues:		\$ -	\$ 7,097.00	\$ 7,097.00			
Interest	361.1		\$ 1,567.00	\$ 1,567.00			
Surplus furniture & Equipment	364.41						
Other Revenues							
Total Revenues		\$ 3,791,954.00	\$ 3,801,379.00	\$ 9,425.00	\$ -	\$ -	\$ -
Expenditures							
General Government Services:							
Financial & Administrative:							
Personal Services	513.1	\$ 3,127,281.00	\$ 3,056,652.00	\$ 70,629.00			
Operating Expenditures	513.3	\$ 537,432.00	\$ 537,403.00	\$ 29.00			
Capital Outlay	513.6	\$ 127,241.00	\$ 127,238.00	\$ 3.00			
Debt Service:							
Principal Retirement							
Interest							
Other Debt Service							
Total Expenditures		\$ 3,791,954.00	\$ 3,721,293.00	\$ 70,661.00			
Excess of Revenue Over(under) Expenditures		\$ -	\$ 80,086.00	\$ 80,086.00			
Other Financing Sources (Uses)							
Transfers In							
Lease Purchase Proceeds							
Transfers Out			0 \$	(80,086.00) \$			(80,086.00)
Total Other Financing Sources (Uses)		\$ -	\$ (80,086.00)	\$ (80,086.00)			
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES		\$ -	\$ -	\$ -			
FUND BALANCES 10/01/17			\$ -				
FUND BALANCES 9/30/18			\$ -				

INDIAN RIVER COUNTY, FLORIDA
PROPERTY APPRAISER
BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2018

Assets	Account Number	General Fund	Special Revenue Fund Non Ad Valorem Projects	Agency Fund Deferred Compensation	General Long Term Debt
Cash-Unrestricted	101				
Petty Cash	102	\$ 61.00			
Equity in Pooled Cash	104	\$ 80,356.00			
Accounts Receivable	115				
Due from Other Funds	131				
Due from Other Governments	133				
Investments	151				
Other Assets		\$ 34,674.00			
Other Assets					
Amount to Provide- Other liabilities	189			\$ 48,537.00	from comp.absence worksheet
TOTAL ASSETS		\$ 115,091.00			
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	202	\$ 33,356.00			
Due to Other Funds	207				
Due to Board of County Commissioners	208	\$ 73,127.00			
Due to State of Florida	208				
Due to Other Governments	208	\$ 6,960.00			
Deposits	220				
Other Liabilities		\$ 552.00			
Other Liabilities		\$ 1,096.00			
Other Liabilities					
Capital Leases	239				
Accrued Compensated Absences	239			\$ 48,537.00	same as above, comp. Absence amount
Total Liabilities		\$ 115,091.00			
Fund Equity:					
Fund Balance	271.2				
Total Fund Equity					
TOTAL LIABILITIES AND FUND EQUITY					

	<u>Excess Fees</u>	<u>Amount Distributed or Due</u>	<u>Percentage</u>	<u>Actual</u>
Board of County Commissioners	BCC	\$ 62,570.67	0.781293	\$ 2,866,932.00
Other Government	Emergency Services	\$ 9,045.53	0.112948	\$ 414,458.00
	St. John's River WMD	\$ 1,390.64	0.017364	\$ 63,718.00
	Sebastian Inlet District	\$ 135.34	0.00169	\$ 6,201.00
	Mosquito Control District	\$ 1,209.47	0.015102	\$ 55,417.00
	Hospital Maintenance	\$ 4,069.31	0.050812	\$ 186,452.00
	Florida Inland Navigation District	\$ 154.26	0.001926	\$ 7,068.00
	Land Acquisition Bond	\$ 1,510.79	0.018865	\$ 69,223.00
	TOTAL	<u>\$ 80,086.00</u>		<u>\$ 3,669,469.00</u>

Property Appraiser
Budget
Fiscal Year 2017-2018

Indian River County

	Original	B/A #1 DOR	B/A #2	B/T #1	B/T #2	B/T #3	B/T #4	Current Budget
Personal Services								
11 Official	\$ 124,439.00	\$ 5,417.00						\$ 129,856.00
12 Employees(Regular)	\$ 2,107,745.00		\$ 80,022.00			\$ (61,178.00)		\$ 2,126,589.00
13 Employees(Temporary)	\$ 68,350.00				\$ (68,350.00)		\$ 1,263.00	\$ 1,263.00
14 Overtime	\$ 2,550.00				\$ (2,250.00)			\$ 300.00
15 Special Pay	\$ 34,000.00					\$ 61,178.00	\$ 500.00	\$ 95,678.00
2152 Fica-Regular	\$ 173,769.00	\$ 79.00	\$ 6,122.00		\$ (13,750.00)			\$ 166,220.00
2153 Fica-Other	\$ 5,229.00							\$ 5,229.00
2251 Retirement- Official	\$ 56,620.00	\$ 2,465.00						\$ 59,085.00
2252 Retirement- Employee	\$ 127,928.00		\$ 4,830.00					\$ 132,758.00
2253 SMS/SES	\$ 52,051.00		\$ 2,014.00					\$ 54,065.00
2254 Drop	\$ 25,897.00		\$ 1,002.00				\$ 689.00	\$ 27,588.00
223 Life & Health Insurance	\$ 394,752.00			\$ (17,000.00)	\$ (39,655.00)		\$ (9,447.00)	\$ 328,650.00
24 Worker's Compensation								\$ -
25 Unemployment Compensation	\$ 20,000.00				\$ (20,000.00)			\$ -
TOTAL PERSONAL SERVICES	\$ 3,193,330.00	\$ 7,961.00	\$ 93,990.00	\$ (17,000.00)	\$ (144,005.00)	\$ -	\$ (6,995.00)	\$ 3,127,281.00
OPERATING EXPENSES								
3152 EDP Services								\$ -
3162 Appraisal Services								\$ -
3153 Mapping Services								\$ -
3154 Legal Services	\$ 50,000.00						\$ 8,732.00	\$ 58,732.00
3159 Other Professional Services								\$ -
32 Accounting & Auditing	\$ 15,000.00						\$ 1,200.00	\$ 16,200.00
33 Court Reporter								\$ -
34 Other Contr. Services	\$ 75,000.00		\$ (20,177.00)		\$ 53,000.00		\$ (11,920.00)	\$ 95,903.00
40 Travel & Per Diem	\$ 40,000.00						\$ (11,497.00)	\$ 28,503.00
41 Communications	\$ 350.00						\$ 10.00	\$ 360.00
4251 Postage	\$ 19,500.00						\$ 1,628.00	\$ 21,128.00
4252 Freight								\$ -
43 Utilities								\$ -
4451 Office Equipment								\$ -
4452 Vehicles								\$ -
4453 Office Space								\$ -
4454 EDP								\$ -
45 Insurance & Surety	\$ 7,600.00							\$ 7,600.00
4651 Office Equipment	\$ 16,000.00						\$ (98.00)	\$ 15,902.00

Property Appraiser
Budget
Fiscal Year 2017-2018

Indian River County

	Original	B/A #1 DOR	B/A #2	B/T #1	B/T #2	B/T #3	B/T #4	Current Budget
4652 Vehicles	\$ 6,000.00						\$ 1,038.00	\$ 7,038.00
4653 Office Space								\$ -
4654 EDP	\$ 100,000.00						\$ (8,777.00)	\$ 91,223.00
47 Printing & Binding	\$ 10,000.00						\$ 2,571.00	\$ 12,571.00
4951 Legal Advertisements	\$ 200.00						\$ (170.00)	\$ 30.00
4952 Aerial Photos								\$ -
4958 Other								\$ -
61 Office Supplies	\$ 35,000.00				\$ 24,000.00		\$ 5,762.00	\$ 64,762.00
62 Operating Supplies	\$ 65,000.00				\$ 17,000.00		\$ (186.00)	\$ 81,814.00
5451 Books	\$ 1,800.00						\$ 954.00	\$ 2,754.00
5452 Subscriptions								\$ -
5453 Education	\$ 19,400.00						\$ (2,210.00)	\$ 17,190.00
5454 Dues/Membership	\$ 12,000.00						\$ 3,722.00	\$ 15,722.00
TOTAL OPERATING EXPENSES	\$ 472,850.00		\$ (20,177.00)		\$ 94,000.00		\$ (9,241.00)	\$ 537,432.00
CAPITAL OUTLAY								
6451 EDP Equipment	\$ 14,000.00			\$ 17,000.00			\$ 1,010.00	\$ 32,010.00
6452 Office Furniture							\$ 3,583.00	\$ 3,583.00
6453 Office Equipment							\$ 8,612.00	\$ 8,612.00
6454 Vehicles	\$ 30,000.00				\$ 750.00		\$ (25.00)	\$ 30,725.00
66 Books								\$ -
68 Intangible Assets					\$ 49,255.00		\$ 3,056.00	\$ 52,311.00
TOTAL CAPITAL OUTLAY	\$ 44,000.00	\$ -	\$ -	\$ 17,000.00	\$ 50,005.00		\$ 16,236.00	\$ 127,241.00
NON-OPERATING								
93 Special Contingency	\$ 73,813.00							\$ -
TOTAL NON-OPERATING	\$ 73,813.00		\$ (73,813.00)					\$ -
TOTAL	\$ 3,783,993.00	\$ 7,961.00	\$ -	\$ -	\$ -	\$ -		\$ 3,791,954.00