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, 2019

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, 2019

Signature

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							Variance Favorable				Variance Favorable
Revenues	Account Number		Budget		Actual	(Unfavorable)	Budget		Actual	(Unfavorable)
Charges for Services:											
Recording of Legal Instruments	341.1										
Sale of Maps and Publications	341.3			\$	298.75	\$	298.75				
Copying Charges	341.4					\$	-				
County Officers Commissions	341.8	\$	3,818,153.00	\$	3,818,153.00	5	-				
Other Charges and Fees	341.9	S	127,050.00	\$	127,050.00	\$	9				
Miscellaneous Revenues.											
Interest	361.1			5	8,745.99	5	8,745.99				
Surplus furniture & Equipment	364.41					\$	28				
Other Revenues		_			7001.00	\$	7,001.00				
Total Revenues		\$	3,945,203.00	\$	3,961,248.74	\$	16,045.74 \$:2	\$		\$
Expenditures											
General Government Services:											
Financial & Administrative:											
Personal Services	513.1	\$	3,210,080.00	\$	3,050,736.02	\$	159,343.98				
Operating Expenditures	513.3	\$	693,347.00	\$	665,111.01	\$	28,235.99				
Capital Outlay	513.6	5	41,776.00	\$	39,420.53	\$	2,355,47				
Debt Service:											
Principal Retirement											
Interest											
Other Debt Service									_		
Total Expenditures		\$	3,945,203.00	\$	3,755,267.56	\$	189,935,44				
Excess of Revenue Over(under) Expenditures		\$	_54	\$	205,981.18	\$	205,981.18				
Other Financing Sources (Uses)											
Transfers In											
Lease Purchase Proceeds				\$	20,855.11						
Transfers Out			0	\$	(226,836.29)	\$	(226,836.29)				
Total Other Financing Sources (Uses)		\$	96_	\$	(205.981.18)	\$	(226,836.29)				
EXCESS OF REVENUES & OTHER SOURCES OVER											
(UNDER) EXPENDITURES & OTHER USES		\$		\$		5	(20,855.11)				
FUND BALANCES 10/01/18				\$	187						
FUND BALANCES 9/30/19				S							
				~							

INDIAN RIVER COUNTY, FLORIDA
PROPERTY APPRAISER
BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2019

Assets	Account Number		General Fund	Special Revenue Fund Non Ad Valorem Projects		Agency Fund Deferred Opensation		General Long Term Debt
Cash-Unrestricted	101		Tund	riojects	COII	ipensation	_	reim bebt
Petty Cash	102	\$	51.00					
Equity in Pooled Cash	104	\$	244,934.67					
Accounts Receivable	115	\$	566.59					
Due from Other Funds	131	Υ.	300.33					
Due from Other Governments	133							
Investments	151							
Other Assets	1000	\$	29,266.96					
Other Assets		4	23,200.30					
Amount to Provide- Other liabilities	189						ė.	64 692 15
Amount to Frovide Other habilities	165						\$	64,682.15
TOTAL ASSETS		\$	274,819.22	\$ -	\$	-	\$	64,682.15
Liabilities and Fund Equity								
Liabilities:	-							
Accounts Payable	202	\$	46,097.12					
Due to Other Funds	207							
Due to Board of County Commissioners	208	\$	206,421.90					
Due to State of Florida	208							
Due to Other Governments	208	\$	20,414.40					
Deposits	220							
Other Liabilities	VIDEOUS .	\$	1,885.80					
Other Liabilities		100	2,000.00					
Other Liabilities								
Capital Leases	239							
Accrued Compensated Absences	239						\$	64,682.15
		-					7	04,002.13
Total Liabilities		\$	274,819.22	\$ -	\$	-	\$	64,682.15
Fund Equity:								
Fund Balance	271.2							
Total Fund Equity		\$		\$ -	\$		\$	4
TOTAL LIABILITIES AND FUND EQUITY		\$	274,819.22	\$ -	\$	(6)	\$	64,682.15

	Excess Fees	Amount Distribute	Percentage	Actual	
Board of County Commissioners	BCC	\$	175,493.75	0.773658	\$ 2,953,945.32
Other Government	Emergency Services	\$	26,837.00	0.11831	\$ 451,725.65
	St. John's River WMD	\$	3,781.48	0.016671	\$ 63,650.60
	Sebastian Inlet District	\$	360.90	0.001591	\$ 6,074.68
	Mosquito Control District	\$	3,483.29	0.015356	\$ 58,631.37
	Hospital Maintenance	\$	12,344.51	0.05442	\$ 207,785.22
	Florida Inland Navigation District	\$	444.22	0.001958	\$ 7,477.16
	Land Acquisition Bond 2006	\$	4,091.15	0.018036	\$ 68,863.00
	TOTAL	\$	226,836.29	1	\$ 3,818,153.00

Property Appraiser Budget Fiscal Year 2018-2019

Indian River County

Indian River County	 	 	1			_		 	_			
		B/A	B/A		B/T		В/Т	В/Т		в/т		Current
	Original	DOR #1	#2		#2	1	#3	#4		#5		Budget
4451 Office Equipment									1		\$	
4452 Vehicles											\$	-
4453 Office Space	\$ *							\$ 5,850.00			\$	5,850.0
4454 EDP											\$	-
45 Insurance & Surety	\$ 8,550.00										\$	8,550.0
4651 Office Equipment	\$ 17,000.00								\$	(1,665.00)	\$	15,335.0
4652 Vehicles	\$ 6,000.00								\$	20.00		6,020.0
4653 Office Space											\$	-
4654 EDP	\$ 136,110.00								\$	(10,075.00)	\$	126,035.0
47 Printing & Binding	\$ 12,000.00								\$	12,068.00	\$	24,068.0
4951 Legal Advertisements	\$ 200.00										\$	200.0
4952 Aerial Photos											\$	*
4959 Other											\$	=
51 Office Supplies	\$ 20,000.00								\$	29,412.00	\$	49,412.0
52 Operating Supplies	\$ 85,000.00					\$	(10,000.00)		\$	(23,800.00)	\$	51,200.0
5451 Books	\$ 2,000.00										\$	2,000.0
5452 Subscriptions											\$	=:
5453 Education	\$ 25,000.00								\$	(3,000.00)	\$	22,000.0
5454 Dues/Membership	\$ 16,500.00	4				\$	10,000.00		\$	(3,000.00)	\$	23,500.0
4453 E.D.P									\$	14,266.00	\$	14,266.0
TOTAL OPERATING EXPENSES	\$ 573,347.00	\$ 	\$	+	\$ 110,000.00	\$	10,000.00	\$ -	\$	100	\$	693,347.0
CAPITAL OUTLAY												
6451 EDP Equipment	\$ 39,276.00								\$	(3,830.00)	\$	35,446.0
6452 Office Furniture											\$	-
6453 Office Equipment										3975	\$	3,975.0
6454 Vehicles											\$	-
66 Books											\$	-
68 Intangible Assets	\$ 2,500.00									-145	\$	2,355.0
TOTAL CAPITAL OUTLAY	\$ 41,776.00	\$ 	\$	-	\$ -			 	\$	X+	\$	41,776.0
NON-OPERATING		 ~							-			
93 Special Contingency	\$ 128,292.00		\$ (109,3	41.00)	\$ (18,951.00)		······································				
TOTAL NON-OPERATING		 										
TOTAL	\$ 3,943,434.00	\$ 1,769.00	\$	-	\$ -	\$	-	\$ 			Ś	3,945,203.0

Property Appraiser Budget Fiscal Year 2018-2019

Indian River County	_				_						_		_	
		Original		B/A DOR #1		B/A #2	B/T #2	B/T #3		B/T #4		B/T #5		Current Budget
Personal Services	-										_		_	
11 Official	\$	129,856.00	5	1,178.00				\$ (10,000.00)					\$	121,034.00
12 Employees(Regular)		2,177,767.00	~	2,2,0,00	\$	92.555.00	\$ (91,049.00)	¢ (10,000.00)					*	2,179,273.00
13 Employees(Temporary)	Y	2,177,707.00			Y	32,333.00	\$ (31,013.00)						\$	2,173,273.00
14 Overtime													\$	
15 Special Pay	\$	32,125.00						\$ 10,000.00					\$	42,125.00
2152 Fica-Regular	\$	178,826.00	\$	17.00	5	7,081.00		+ 10,000.00					\$	185,924.00
2153 Fica-Other	*	1,0,020.00	*	27,000	Ψ.	,,002,00							\$	100,02
2251 Retirement- Official	\$	63,240.00	\$	574.00									\$	63,814.00
2252 Retirement- Employee	\$	138,160.00	*	3,	\$	5,805.00							\$	143,965.00
2253 SMS/SES	\$	56,484.00			\$	2,370.00							5	58,854.00
2254 DROP	\$	36,405.00			\$	1,530.00							\$	37,935.00
223 Life & Health Insurance	\$	377,156.00			*	2,000.00		\$ (10,000.00)					\$	367,156.00
24 Worker's Compensation	*	,						, (,,					\$	121
25 Unemployment Compensation	\$	10,000.00											\$	10,000.00
TOTAL PERSONAL SERVICES		3,200,019.00	\$	1,769.00	\$	109,341.00	\$ (91,049.00)	\$ (10,000.00)	\$				\$	3,210,080.00
OPERATING EXPENSES					-				-		_			
3151 E.D.P	\$	79,000.00					\$ 56,000.00				\$	(3,000.00)	\$	132,000.00
3152 Appraisal Services	\$	9,000.00									\$	1,200.00	\$	10,200.00
3153 Mapping Services													\$	90
3154 Legal Services	\$	75,000.00							\$	(5,850.00)	\$	(6,100.00)	\$	63,050.00
3159 Other Professional Services													\$	*
32 Accounting & Auditing	\$	7,200.00									\$	1,069.00	\$	8,269.00
33 Court Reporter													\$	32
34 Other Contr. Services	\$	30					\$ 54,000.00				\$	(3,000.00)	\$	51,000.00
40 Travel & Per Diem	\$	50,107.00									\$	(6,000.00)	\$	44,107.00
41 Communications	\$	580.00						\$ 10,000.00			\$	8,705.00	\$	19,285.00
4251 Postage	\$	24,100.00									\$	(7,100.00)		17,000.00
4252 Freight												,	\$	4
43 Utilities														