

STATE OF FLORIDA
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2021 - 2022

Name of governmental unit
PINELLAS COUNTY TAX COLLECTOR

Address
315 Court Street
Post Office Box 4627

City and zip code
Clearwater, FL 33758

Name of chief financial officer
Kimberly F. Williams-Tomlin

Title of chief financial officer
Deputy Tax Collector

Telephone number: 727-464-3064

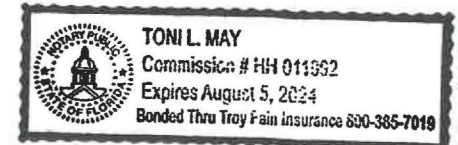
CERTIFICATION

I do solemnly swear that the information reported herein is a true, correct and complete report of the financial position and all revenues and expenditures of my office for the year ending September 30, 2022.

Charles W. Thomas
(Signature)

OFFICE OF TAX COLLECTOR

Pinellas County, Florida



HH 011992

STATE OF FLORIDA
COUNTY OF PINELLAS

Sworn to and subscribed before me this 30th day

of October 2023 Charles W. Thomas, CFC

Toni L. May
Signature of notary public- State of Florida

Toni L. May
(Print, Type, or Stamp Commissioned Name of Notary Public)

Person who may be contacted regarding this report

Name Kimberly F. Williams-Tomlin

Telephone number: 727-464-3064

Personally known or Produced Identification _____

Type of Identification Produced: _____

Note: To be revised for the September Tourist Development taxes collected in October and distributed in November.

**PINELLAS COUNTY TAX COLLECTOR
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2023**

| ASSETS AND OTHER DEBITS | Code | General Fund | Custodial Fund | General Long-Term Debt | Totals (memorandum only) |
|--|---------|----------------------|----------------------|------------------------|--------------------------|
| Cash | 1010000 | 24,001,556.16 | 31,365,673.00 | XXXXXX | 55,367,229.16 |
| Accounts receivable (net) | 1150000 | 51.15 | | XXXXXX | 51.15 |
| Interest receivable | 1350000 | | | XXXXXX | |
| Due from other funds | 1310000 | 150.00 | | XXXXXX | 150.00 |
| Due from Board of County Commissioners | 1330700 | | | XXXXXX | |
| Due from other Constitutional Officers | 1330700 | | | XXXXXX | |
| Due from other governments | 1330001 | | 45,343.00 | XXXXXX | 45,343.00 |
| Due from individuals and businesses | 1150000 | | 5,407,150.00 | XXXXXX | 5,407,150.00 |
| Investments (net) | 1510000 | 398.39 | | XXXXXX | 398.39 |
| Other assets | 1560000 | | | XXXXXX | |
| Amount to be provided-compensated absences | 1890001 | XXXXXX | XXXXXX | | |
| Amount to be provided-capital leases | 1890000 | XXXXXX | XXXXXX | | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL ASSETS AND OTHER DEBITS | | 24,002,155.70 | 36,818,166.00 | | 60,820,321.70 |
| | | | | | |
| LIABILITIES, EQUITY AND CREDITS | | | | | |
| Accounts payable | 2010000 | 394,127.21 | | XXXXXX | 394,127.21 |
| Accrued wages and fringe benefits | 2160000 | 293,042.42 | | XXXXXX | 293,042.42 |
| Due to other funds | 2070000 | | | XXXXXX | |
| Due to Board of County Commissioners | 2080700 | 21,938,713.18 | | XXXXXX | 21,938,713.18 |
| Due to other Constitutional Officers | 2087712 | 1,874.82 | | XXXXXX | 1,874.82 |
| Due to other governments | 2080001 | 1,372,638.07 | 35,887,958.00 | XXXXXX | 37,260,596.07 |
| Due to individuals | 2290001 | 1,760.00 | 930,208.00 | | 931,968.00 |
| | | | | | |
| Compensated absences | 2390001 | XXXXXX | XXXXXX | | |
| Capital leases | | | | | |
| TOTAL LIABILITIES | | 24,002,155.70 | 36,818,166.00 | | 60,820,321.70 |
| | | | | | |
| EQUITY | | | | | |
| Fund balance | 2710300 | XXXXXX | XXXXXX | XXXXXX | XXXXXX |
| | | | | | |
| TOTAL EQUITY | | | | XXXXXX | |
| | | | | | |
| TOTAL LIABILITIES AND EQUITY | | 24,002,155.70 | 36,818,166.00 | | 60,820,321.70 |

**PINELLAS COUNTY TAX COLLECTOR
BALANCE SHEET
CUSTODIAL FUND
September 30, 2023**

| | | Totals |
|--|---------|----------------------|
| ASSETS | Code | |
| Cash | 1010000 | 31,365,673.00 |
| Due from businesses and individuals | 1150000 | 5,407,150.00 |
| Due from other funds | 1310000 | - |
| Due from Board of County Commissioners | 1330700 | - |
| Due from other Constitutional Officers | 1330700 | - |
| Due from other governments | 1330001 | 45,343.00 |
| Investments (net) | 1510000 | - |
| Other assets | 1560000 | - |
| | | - |
| | | - |
| TOTAL ASSETS | | 36,818,166.00 |
| | | |
| LIABILITIES | | |
| Accounts payable | 2010000 | |
| Accrued liabilities | 2160000 | - |
| Due to other funds | 2070000 | - |
| Due to Board of County Commissioners | 2080700 | - |
| Due to other Constitutional Officers | 2087712 | - |
| Due to other governments | 2080001 | 35,887,958.00 |
| Other current liabilities | 2290000 | - |
| Due to individuals and businesses | 2290001 | 930,208.00 |
| Deferred revenue | 2230000 | - |
| | | - |
| | | - |
| TOTAL LIABILITIES | | 36,818,166.00 |

PINELLAS COUNTY TAX COLLECTOR
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
CUSTODIAL FUND

September 30, 2023

| | October 1, 2022 | Additions | Deductions | September 30, 2023 |
|--|----------------------|-------------------------|-------------------------|-----------------------|
| ASSETS | | | | |
| Cash | 26,245,007.00 | 2,485,967,238.00 | 2,480,846,572.00 | 31,365,673.00 |
| Investments | - | - | - | - |
| Accounts receivable | - | | | - |
| Due from other governments | 13,133.00 | 138,737.00 | 106,527.00 | 45,343.00 |
| Due from other funds | - | - | - | - |
| Due from Board of County Commissioners | - | | | - |
| Due from individuals and businesses | 5,170,215.00 | 20,214,498.00 | 19,977,563.00 | 5,407,150.00 |
| | | | | |
| Total Assets | 31,428,355.00 | 2,506,320,473.00 | 2,500,930,662.00 | 36,818,166.00 |
| | | | | |
| LIABILITIES | | | | |
| Due to other funds | - | | | |
| Due to Board of County Commissioners | - | | | - |
| Due to other Constitutional Officers | - | | | - |
| Due to other governments | 30,460,244.00 | 2,617,674,242.00 | 2,612,246,528.00 | 35,887,958.00 |
| Deposits and other current liabilities | - | | | - |
| Due to individuals and businesses | 968,111.00 | 3,122,897,964.00 | 3,122,935,867.00 | 930,208.00 |
| | | | | |
| Total Liabilities | 31,428,355.00 | 5,740,572,206.00 | 5,735,182,395.00 | 36,818,166.00 |

Pinellas County Tax Collector
 Due to the Board of County Commissioners
 For the Fiscal Year Ended September 30, 2022

| Fund | Fund Name | General Fund | | | | | | Custodial Fund | | | | | | | | | | | Total Custodial Fund | Total Due BCC All Funds 09/30/22 | |
|------|------------------------------|--------------------------------|------------|----------|------------------|----------|--------------------|------------------------------|------------------------------------|---------------------|------------------|----------|-----------------------|--------------|--------------|-----------|------------------|-------|----------------------|----------------------------------|---------------|
| | | Excess Fees to Related Parties | Audit Fees | Fleet | Health Insurance | Clerk | Total General Fund | Tax Related | | | | | Motor Vehicle Related | | | | | | | | |
| | | | | | | | | Delinquent Taxes Real Estate | Delinquent Taxes Personal Property | Homestead Tax Liens | Total Delinquent | Interest | Tourist Devel Tax | Total | Vessel Fees | | Tax Deed Refunds | Total | | | |
| | | | | | | | | | | | | | | | County | Retained | | | | | |
| 0101 | General Operating | 9,653,702.15 | - | 1,382.79 | 113,871.01 | 1,874.82 | 9,770,830.77 | (17,119.47) | 32,855.27 | 29,269.71 | 45,005.51 | 44.36 | - | - | 45,049.87 | 13,148.72 | 5,625.32 | - | 18,774.04 | 63,823.91 | 9,834,654.88 |
| 0101 | General - Operating - MSTU | 296,387.11 | - | - | - | - | 296,387.11 | 4,050.57 | 611.60 | 1,279.96 | 5,942.13 | 4.82 | - | - | 5,946.95 | - | - | - | - | 5,946.95 | 302,334.06 |
| 0101 | Debt Service | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 0606 | Health Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total General | 9,950,089.26 | - | 1,382.79 | 113,871.01 | 1,874.82 | 10,067,217.88 | (13,068.90) | 33,466.87 | 30,549.67 | 50,947.64 | 49.18 | - | - | 50,996.82 | 13,148.72 | 5,625.32 | - | 18,774.04 | 69,770.86 | 10,136,988.74 |
| 0202 | Health Dept | 49,833.94 | - | - | - | - | 49,833.94 | (289.96) | 559.65 | 436.45 | 706.14 | 0.71 | - | - | 706.85 | - | - | - | - | 706.85 | 50,540.79 |
| 0206 | EMS | 526,988.66 | - | - | - | - | 526,988.66 | (3,273.96) | - | 5,124.50 | 1,850.54 | 2.30 | - | - | 1,852.84 | - | - | - | - | 1,852.84 | 528,841.50 |
| 101 | Mosquito Control | - | - | - | - | - | - | - | - | - | - | 0.01 | - | - | 0.01 | - | - | - | - | 0.01 | 0.01 |
| 0214 | Library Co-Op | 43,554.43 | - | - | - | - | 43,554.43 | 1,164.31 | 113.79 | 206.15 | 1,484.25 | 1.09 | - | - | 1,485.34 | - | - | - | - | 1,485.34 | 45,039.77 |
| 0240 | Tourist Development | - | - | - | - | - | - | - | - | - | - | 3,180.47 | - | - | 3,180.47 | - | - | - | - | 3,180.47 | 3,180.47 |
| | Aug taxes collected Sept. | - | - | - | - | - | - | - | - | - | - | - | 5,758,258.35 | 5,758,258.35 | - | - | - | - | - | 5,758,258.35 | 5,758,258.35 |
| | Sept taxes collected Oct. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total Tourist Development | - | - | - | - | - | - | - | - | - | - | - | 5,758,258.35 | 5,758,258.35 | - | - | - | - | - | 5,758,258.35 | 5,758,258.35 |
| 0250 | Fire Districts (See Page 2) | 126,695.05 | - | - | - | - | 126,695.05 | 7,072.75 | - | 795.66 | 7,868.41 | 4.44 | - | - | 7,872.85 | - | - | - | - | 7,872.85 | 134,567.90 |
| 0281 | Palm Harbor Recreation | 16,998.62 | - | - | - | - | 16,998.62 | (55.18) | 32.83 | 100.73 | 78.38 | 0.08 | - | - | 78.46 | - | - | - | - | 78.46 | 17,077.08 |
| 0282 | Feather Sound | 1,731.66 | - | - | - | - | 1,731.66 | 6.19 | - | - | 6.19 | - | - | 6.19 | - | - | - | - | - | 6.19 | 1,737.85 |
| 0290 | Street Lighting Districts | 9,067.47 | - | - | - | - | 9,067.47 | 353.02 | - | - | 353.02 | 0.14 | - | - | 353.16 | - | - | - | - | 353.16 | 9,420.63 |
| 0293 | Lealman Solid Waste District | 7,818.53 | - | - | - | - | 7,818.53 | - | - | - | - | 0.05 | - | - | 0.05 | - | - | - | - | 0.05 | 7,818.58 |
| 283 | Eastlake Library Services | 5,229.18 | - | - | - | - | 5,229.18 | (68.41) | - | - | (68.41) | - | - | - | (68.41) | - | - | - | - | (68.41) | 5,160.77 |
| 284 | Eastlake Recreation Services | 5,229.18 | - | - | - | - | 5,229.18 | (68.40) | - | - | (68.40) | - | - | - | (68.40) | - | - | - | - | (68.40) | 5,160.78 |
| 294 | Unincorporated Surface Water | 84,012.25 | - | - | - | - | 84,012.25 | (20,483.09) | - | - | (20,483.09) | - | - | - | (20,483.09) | - | - | - | - | (20,483.09) | 63,529.16 |
| | Total other funds | 877,158.97 | - | - | - | - | 877,158.97 | (15,642.73) | 706.27 | 6,663.49 | (8,272.97) | 3,189.29 | - | 5,758,258.35 | 5,753,174.67 | - | - | - | - | 5,753,174.67 | 6,630,333.84 |
| | CH Deed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total All Funds | 10,827,248.23 | - | 1,382.79 | 113,871.01 | 1,874.82 | 10,944,376.85 | (28,711.63) | 34,173.14 | 37,213.16 | 42,674.67 | 3,238.47 | - | 5,758,258.35 | 5,804,171.49 | 13,148.72 | 5,625.32 | - | 18,774.04 | 5,822,945.53 | 16,767,322.38 |

Footnote: *Related Party Transactions:*

| | | | | |
|---|----|---------------|------------------------------------|-------------|
| Distribution of excess fees and commissions | \$ | 10,827,248.23 | | |
| Amounts due various services (Fleet) | | 1,382.79 | | |
| Amounts due various services (Clerk) | | 1,874.82 | | |
| Amounts due various services (Health) | | 113,871.01 | | |
| Amounts due various services (Audit) | | - | | |
| Due to Board from General Fund | \$ | 10,944,376.85 | Due to CCC | \$ 1,874.82 |
| Due to Board from Agency funds | | 5,822,945.53 | | |
| Total Due to Board of County Commissioners | \$ | 16,767,322.38 | Total Due to Other Constitutionals | \$ 1,874.82 |

PINELLAS COUNTY TAX COLLECTOR
DUE TO THE BOARD OF COUNTY COMMISSIONERS
For the Fiscal Year Ended September 30, 2022
Fire District Details Only

| | | Excess Fees | Delinq Taxes Real Estate | Homestead Tax Liens | Total Delinquent | Interest Earnings |
|----------------|----------------------|-------------|-----------------------------|------------------------|---------------------|----------------------|
| Fire Districts | | | | | | |
| 3418501 | Belleair Bluffs | 4,044.57 | - | - | - | - |
| 3418502 | Clearwater | 21,677.50 | 45.07 | - | - | 0.74 |
| 3418503 | Dunedin | 5,683.23 | - | - | - | - |
| 3418504 | Gandy | 587.42 | 5.80 | - | - | - |
| 3418505 | Largo | 14,110.35 | 23.70 | - | - | 0.15 |
| 3418506 | Pinellas Park | 6,543.66 | - | - | - | 0.18 |
| 3418507 | Safety Harbor | 1,406.75 | - | - | - | - |
| 3418508 | Tarpon Springs | 3,998.79 | 30.44 | - | - | 0.02 |
| 3418509 | Seminole | 37,781.51 | - | 586.52 | - | 0.72 |
| 3418512 | Highpoint | 15,686.87 | 6,967.74 | - | - | 2.52 |
| 3418513 | Tierra Verde | 14,762.90 | - | 209.14 | - | 0.11 |
| 3418514 | South Pasadena | 411.50 | - | - | - | - |
| | Total Fire Districts | 126,695.05 | 7,072.75 | 795.66 | - | 4.44 |