

STATE OF FLORIDA
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2020-2021

Name of governmental unit
PINELLAS COUNTY PROPERTY APPRAISER

Address
315 Court Street

City and zip code
Clearwater, FL 33756

Name of chief financial officer
Steven Knox

Title of chief financial officer
Director, Budget & Financial Services

Telephone number 727-464-3302

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, 2021.

[Signature]
(Signature)

OFFICE OF PROPERTY APPRAISER

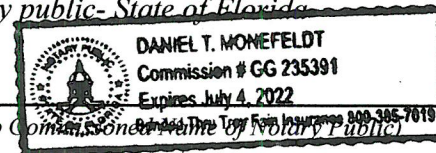
Pinellas County, Florida

STATE OF FLORIDA
COUNTY OF PINELLAS

Sworn to and subscribed before me this 29th day

of October, 2021, by Michael T. Twitty

[Signature]
Signature of notary public- State of Florida



(Print, Type, or Stamp Commissioned Name of Notary Public)

Person who may be contacted regarding this report.
Name Steven Knox

Telephone number 727-464-3302

Personally known ___ or Produced Identification

Type of Identification Produced FL DL

Type of Identification Produced FL DL #1 T360558671250

**PINELLAS COUNTY PROPERTY APPRAISER
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2021**

	Code	General Fund	General Long-Term Debt	Totals (memorandum only)
ASSETS AND OTHER DEBITS				
Cash	1010000	1,101,335	XXXXXX	1,101,335
Accounts receivable (net)	1150000		XXXXXX	0
Interest receivable	1350000		XXXXXX	0
Due from other funds	1310000		XXXXXX	
Due from Board of County Commissioners	1330700	162,000	XXXXXX	162,000
Due from other governments	1330001		XXXXXX	0
Investments (net)	1510000		XXXXXX	0
Other assets	1560000	2,519	XXXXXX	2,519
Amount to be provided-compensated absences	1890001	XXXXXX	1,143,328	1,143,328
Amount to be provided-capital leases	1890000	XXXXXX		
TOTAL ASSETS AND OTHER DEBITS		1,265,854	1,143,328	2,409,183
LIABILITIES, EQUITY AND CREDITS				
Accounts payable	2010000	54,642	XXXXXX	54,642
Accrued wages and fringe benefits	2160000	476,469	XXXXXX	476,469
Due to other funds	2070000		XXXXXX	
Due to Board of County Commissioners	2080700	669,680	XXXXXX	669,680
Due to other Constitutional Officers	2087712	1,745	XXXXXX	1,745
Due to other governments	2080001	63,319	XXXXXX	63,319
Deposits	2200000		XXXXXX	0
Deferred revenue	2230000		XXXXXX	0
Compensated absences	2390001	XXXXXX	1,185,780	1,185,780
Capital leases	2259000	XXXXXX		
TOTAL LIABILITIES		1,265,854	1,185,780	2,451,635
EQUITY				
Fund balance	2710300	0	XXXXXX	0
TOTAL EQUITY		0	XXXXXX	0
TOTAL LIABILITIES AND EQUITY		1,265,854	1,185,780	2,451,635

**PINELLAS COUNTY PROPERTY APPRAISER
EXCESS FEE DISTRIBUTION
For the year ended September 30, 2021**

Taxing Authority	Levied % of Total budget	Fund	Account	Center	Excess Fees FY21
Excess Fee Total *					596,470.31
					<u>596,470.31</u>
Pinellas County Municipalities	19.618663%	0001	3415601	960001	117,019.50
Pinellas County School Board	35.116233%	0001	3415601	960001	209,457.90
General Fund County	25.855007%	0001	3415601	960001	154,217.44
General Fund MSTU	2.391637%	0001	3415602	960001	14,265.40
Subtotal General	<u>82.981540%</u>				<u>494,960.25</u>
Emergency Medical Svcs	4.228596%	1006	3415601	344310	25,222.32
Library Services	0.352212%	1014	3415601	681110	2,100.84
Library Services East Lake Fire	0.043973%	1083	3415601	691153	262.28
East Lake Recreation	0.043973%	1084	3415601	691154	262.28
Health Department	0.409236%	1002	3415601	302010	2,440.97
Feather Sound Community Services	0.013777%	1082	3415601	691110	82.17
Palm Harbor MSTU	0.067991%	1081	3415601	691151	405.55
Palm Harbor Recreation	0.067991%	1081	3415601	691152	405.55
Subtotal - Taxing Authority	<u>5.227749%</u>				<u>31,181.97</u>
Fire Districts					
Belleair Bluffs	0.036617%	1050	3415601	345215	218.41
Clearwater	0.214597%	1050	3415601	345220	1,280.01
Dunedin	0.065359%	1050	3415601	345225	389.85
Gandy	0.004454%	1050	3415601	345230	26.57
High Point	0.135139%	1050	3415601	345260	806.06
Largo	0.137873%	1050	3415601	345235	822.37
Pinellas Park	0.055815%	1050	3415601	345240	332.92
Safety Harbor	0.013725%	1050	3415601	345245	81.87
Seminole	0.361490%	1050	3415601	345255	2,156.18
South Pasadena	0.004375%	1050	3415601	345270	26.10
Tarpon Springs	0.031401%	1050	3415601	345250	187.30
Tierra Verde	0.114305%	1050	3415601	345265	681.79
Subtotal Fire Districts	<u>1.175152%</u>				<u>7,009.43</u>
BCC Total	89.384441%				533,151.65
Other Taxing Units	10.615559%				63,318.66
Total	<u>100.000000%</u>				<u>596,470.31</u>

* The total excess fees here is linked to the total of the amounts of excess fees due to the Board and the other taxing districts on the excess fee Expenditure sheet.

FOOTNOTE DATA
September 30, 2021

Cash and Cash Equivalents

At September 30, the general ledger carrying balances were as follows:

Cash in bank	\$	1,101,335
		<u>\$</u>
		<u>1,101,335</u>

Accumulated Compensated Absences

The change in accumulated compensated absences during the year ended September 30, 2021 and 2020, is as follows:

Compensated absences, September 30, 2020	1,185,780
Additions:	695,286
Retirements:	<u>737,738</u>
Compensated absences, September 30, 2021	<u>1,143,328</u>

Employee Retirement System

Contribution percentage rates by job class as of September 30, 2021

Elected official	51.42%
Regular	10.82%
Senior Management	29.01%
DROP	18.34%

Contribution to the plan for the fiscal year	\$	1,296,785
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Total Covered Payroll expenditures for the fiscal year	\$	7,786,294
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Other Post Employment Benefits

Contributions to plan for the fiscal year for retiree health care	\$	421,784
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FOOTNOTE DATA
September 30, 2021

Operating Lease Obligations

Enterprise Vehicle Leases = 36 month

The following is a schedule of future minimum lease payments under operating leases, together with the present value of the net minimum lease payments, as of September 30, 2021:

Fiscal year ending: *		
2022	\$	41,282
2023		22,819
2034		12,040
2025		932
2026		-
Thereafter		
Total minimum lease payments	\$	<u>77,073</u>
Less amounts representing interest		(2,913)
Present value of net minimum lease payments	\$	<u><u>74,159</u></u>

The following is the summary of changes in the operating lease liability:

	<u>October 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>September 30</u>
FY 2021	\$ 97,693	\$ 57,079	\$ 80,613	\$ 74,159

Related Party Transactions

Costs incurred for services provided by the Board during the fiscal year		
Heath/Dental insurance	\$	2,483,406
Risk financing	\$	81,510
Other charges		
	\$	<u>2,564,916</u>
Total Funding provided by the Board for the fiscal year	\$	12,892,024
Amounts due to the Board at fiscal year end		
Distribution of excess fees	\$	533,152
Amounts due for services	\$	136,528
Amounts due to other constitutional officers at fiscal year end	\$	1,745
Amounts due from the Board at fiscal year end	\$	162,000