

STATE OF FLORIDA  
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2019-2020

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 727-464-4290

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Person who may be contacted regarding this report.

Name Steven Knox

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, 2018.

  
(Signature)

**OFFICE OF PROPERTY APPRAISER**

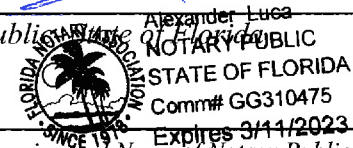
Pinellas County, Florida

STATE OF FLORIDA  
COUNTY OF PINELLAS

Sworn to and subscribed before me this 30<sup>th</sup> day

of October, 2020, by Mike Twitty

Signature of notary public



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

Personally known ☒ or Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

**PINELLAS COUNTY PROPERTY APPRAISER  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
September 30, 2020**

	Code	General Fund	General Long-Term Debt	Totals (memorandum only)
<b>ASSETS AND OTHER DEBITS</b>				
Cash	1010000	959,691	XXXXXX	959,691
Accounts receivable (net)	1150000		XXXXXX	0
Interest receivable	1350000		XXXXXX	0
Due from other funds	1310000		XXXXXX	
Due from Board of County Commissioners	1330700	1,349	XXXXXX	1,349
Due from other governments	1330001		XXXXXX	0
Investments (net)	1510000		XXXXXX	0
Other assets	1560000	293	XXXXXX	293
Amount to be provided-compensated absences	1890001	XXXXXX	1,185,780	1,185,780
Amount to be provided-capital leases	1890000	XXXXXX		
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>961,333</b>	<b>1,185,780</b>	<b>2,147,113</b>
<b>LIABILITIES, EQUITY AND CREDITS</b>				
Accounts payable	2010000	68,066	XXXXXX	68,066
Accrued wages and fringe benefits	2160000	439,192	XXXXXX	439,192
Due to other funds	2070000		XXXXXX	
Due to Board of County Commissioners	2080700	417,441	XXXXXX	417,441
Due to other Constitutional Officers	2087712	1,620	XXXXXX	1,620
Due to other governments	2080001	35,013	XXXXXX	35,013
Deposits	2200000		XXXXXX	0
Deferred revenue	2230000		XXXXXX	0
Compensated absences	2390001	XXXXXX	636,758	636,758
Capital leases	2259000	XXXXXX		
<b>TOTAL LIABILITIES</b>		<b>961,333</b>	<b>636,758</b>	<b>1,598,091</b>
<b>EQUITY</b>				
Fund balance	2710300	0	XXXXXX	0
<b>TOTAL EQUITY</b>		<b>0</b>	<b>XXXXXX</b>	<b>0</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>961,333</b>	<b>636,758</b>	<b>1,598,091</b>

**FUND :** General

[illegible]

<b>TOTAL REVENUES AND OTHER CREDITS</b>	<b>14,080,394</b>
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**For the year ended September 30, 2020**

## General

\* See note below

[illegible]

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\* The actual column will be updated here when the Revenues sheet is completed.

**PINELLAS COUNTY PROPERTY APPRAISER  
EXPENDITURES  
For the year ended September 30, 2020**

FUND : General

**EXPENDITURES AND OTHER DEBITS**  
**(511.10 THROUGH 599.99)**

[illegible]

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Note\* Once you complete the actual expenditures figures here, they will update the actual figures on the Exp. Budget Sheet

**For the year ended September 30, 2020**

\* See note below

<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>	<u>14,064,217</u>	<u>14,064,217</u>	<u>13,750,073</u>	<u>314,144</u>
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\* The actual column here will be updated here when the Expenditure sheet is completed.

**PINELLAS COUNTY PROPERTY APPRAISER  
EXCESS FEE DISTRIBUTION  
For the year ended September 30, 2020**

<b>Taxing Authority</b>	<b>Levied % of Total budget</b>	<b>Fund</b>	<b>Account</b>	<b>Center</b>	<b>Excess Fees FY20</b>
<b>Excess Fee Total *</b>					<b>330,320.09</b>
					<b>330,320.09</b>
Pinellas County Municipalities	19.305323%	0001	3415601	960001	63,769.36
Pinellas County School Board	35.670384%	0001	3415601	960001	117,826.44
General Fund County	25.633116%	0001	3415601	960001	84,671.33
General Fund MSTU	2.395699%	0001	3415602	960001	7,913.48
Subtotal General	83.004523%				274,180.61
Emergency Medical Svcs	4.184372%	1006	3415601	344310	13,821.82
Library Services	0.350759%	1014	3415601	681110	1,158.63
Library Services East Lake Fire	0.044949%	1083	3415601	691153	148.47
East Lake Recreation	0.044949%	1084	3415601	691154	148.47
Health Department	0.405724%	1002	3415601	302010	1,340.19
Feather Sound Community Services	0.013958%	1082	3415601	691110	46.11
Palm Harbor MSTU	0.068289%	1081	3415601	691151	225.57
Palm Harbor Recreation	0.068289%	1081	3415601	691152	225.57
Subtotal - Taxing Authority	5.181287%				17,114.83
Fire Districts					
Belleair Bluffs	0.039086%	1050	3415601	345215	129.11
Clearwater	0.228584%	1050	3415601	345220	755.06
Dunedin	0.069717%	1050	3415601	345225	230.29
Gandy	0.008680%	1050	3415601	345230	28.67
High Point	0.135085%	1050	3415601	345260	446.21
Largo	0.147170%	1050	3415601	345235	486.13
Pinellas Park	0.056946%	1050	3415601	345240	188.10
Safety Harbor	0.014647%	1050	3415601	345245	48.38
Seminole	0.359021%	1050	3415601	345255	1,185.92
South Pasadena	0.008864%	1050	3415601	345270	29.28
Tarpon Springs	0.031308%	1050	3415601	345250	103.42
Tierra Verde	0.115406%	1050	3415601	345265	381.21
Subtotal Fire Districts	1.214515%				4,011.79
<b>BCC Total</b>	<b>89.400325%</b>				<b>295,307.23</b>
Other Taxing Units	10.599675%				35,012.86
<b>Total</b>	<b>100.000000%</b>				<b>330,320.09</b>

\* 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, 2020**

**Cash and Cash Equivalents**

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

Cash in bank	\$ 959,691
	<u>\$ 959,691</u>

**Accumulated Compensated Absences**

The change in accumulated compensated absences during the year ended September 30, 2020 and 2019, is as follows:

Compensated absences, September 30, 2019	636,758
Additions:	707,639
Retirements:	<u>158,616</u>
Compensated absences, September 30, 2020	<u>1,185,780</u>

**Employee Retirement System**

Contribution percentage rates by job class as of September 30, 2020

Elected official	49.18%
Regular	10.00%
Senior Management	27.29%
DROP	16.98%

Contribution to the plan for the fiscal year	\$ 1,141,309
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Total Covered Payroll expenditures for the fiscal year	\$ 7,677,870
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**Other Post Employment Benefits**

Contributions to plan for the fiscal year for retiree health care	\$ 427,192
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**FOOTNOTE DATA**  
**September 30, 2019**

**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, 2020:

Fiscal year ending: \*

2021	\$	47,566
2022		32,674
2023		16,309
2024		4,981
2024		-
Thereafter		
Total minimum lease payments	\$	101,531
Less amounts representing interest		(3,838)
Present value of net minimum lease payments	\$	97,693

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

	<b>October 1</b>	<b>Additions</b>	<b>Retirements</b>	<b>September 30</b>
FY 2020	\$ 98,579	\$ 43,137	\$ 44,023	\$ 97,693

**Related Party Transactions**

Costs incurred for services provided by the Board during the fiscal year

Heath/Dental insurance	\$	2,512,129
Risk financing	\$	170,690
Other charges		
	\$	2,682,819

Total Funding provided by the Board for the fiscal year \$ 12,573,456

Amounts due to the Board at fiscal year end

Distribution of excess fees	\$	296,307
Amounts due for services	\$	122,134

Amounts due to other constitutional officers at fiscal year end \$ 1,620

Amounts due from the Board at fiscal year end \$ 1,349