

STATE OF FLORIDA
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2018-2019

Name of governmental unit
PINELLAS COUNTY PROPERTY APPRAISER

Address
315 Court Street

City and zip code
Clearwater, FL 33756

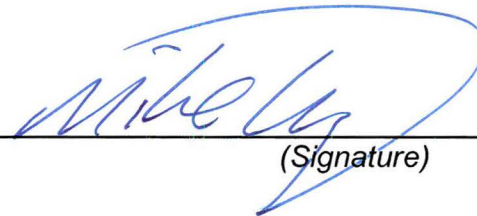
Name of chief financial officer
Steven Knox

Title of chief financial officer
Director, Budget & Financial Services

Telephone number 727-464-4290

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 31 day
of October, 2019, by Mike Twitty



PAMELA KAY FLYNN
MY COMMISSION # FF 975883
EXPIRES: March 28, 2020
Bonded Thru Budget Notary Services


Signature of notary public- State of Florida

Pamela Kay Flynn
(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 _____
Type of Identification Produced _____

**PINELLAS COUNTY PROPERTY APPRAISER
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2019**

ASSETS AND OTHER DEBITS	Code	General Fund	General Long-Term Debt	Totals (memorandum only)
Cash	1010000	1,344,350	XXXXXX	1,344,350
Accounts receivable (net)	1150000		XXXXXX	0
Interest receivable	1350000		XXXXXX	0
Due from other funds	1310000		XXXXXX	
Due from Board of County Commissioners	1330700	0	XXXXXX	0
Due from other governments	1330001		XXXXXX	0
Investments (net)	1510000		XXXXXX	0
Other assets	1560000	379	XXXXXX	379
Amount to be provided-compensated absences	1890001	XXXXXX	636,758	636,758
Amount to be provided-capital leases	1890000	XXXXXX		
TOTAL ASSETS AND OTHER DEBITS		1,344,729	636,758	1,981,487
LIABILITIES, EQUITY AND CREDITS				
Accounts payable	2010000	20,348	XXXXXX	20,348
Accrued wages and fringe benefits	2160000	377,002	XXXXXX	377,002
Due to other funds	2070000		XXXXXX	
Due to Board of County Commissioners	2080700	858,586	XXXXXX	858,586
Due to other Constitutional Officers	2087712	1,013	XXXXXX	1,013
Due to other governments	2080001	87,781	XXXXXX	87,781
Deposits	2200000		XXXXXX	0
Deferred revenue	2230000		XXXXXX	0
Compensated absences	2390001	XXXXXX	613,277	613,277
Capital leases	2259000	XXXXXX		
TOTAL LIABILITIES		1,344,729	613,277	1,958,006
EQUITY				
Fund balance	2710300	0	XXXXXX	0
TOTAL EQUITY		0	XXXXXX	0
TOTAL LIABILITIES AND EQUITY		1,344,729	613,277	1,958,006

**PINELLAS COUNTY PROPERTY APPRAISER
EXCESS FEE DISTRIBUTION
For the year ended September 30, 2019**

Taxing Authority	Levied % of Total budget	Fund	Account	Center	Excess Fees FY19
Excess Fee Total *					829,167.89
					<u>829,167.89</u>
Pinellas County Municipalities	18.388011%	0001	3415601	960001	152,467.49
Pinellas County School Board	36.891125%	0001	3415601	960001	305,889.36
General Fund County	25.376448%	0001	3415601	960001	210,413.36
General Fund MSTU	2.416562%	0001	3415602	960001	20,037.36
Subtotal General	<u>83.072145%</u>				<u>688,807.56</u>
Emergency Medical Svcs	4.127732%	1006	3415601	344310	34,225.83
Library Services	0.353644%	1014	3415601	681110	2,932.30
Library Services East Lake Fire	0.046058%	1083	3415601	691153	381.89
East Lake Recreation	0.046058%	1084	3415601	691154	381.89
Health Department	0.401662%	1002	3415601	302010	3,330.46
Feather Sound Community Services	0.010160%	1082	3415601	691110	84.25
Palm Harbor MSTU	0.068331%	1081	3415601	691151	566.58
Palm Harbor Recreation	0.068331%	1081	3415601	691152	566.58
Subtotal - Taxing Authority	<u>5.121976%</u>				<u>42,469.78</u>
Fire Districts					
Belleair Bluffs	0.039644%	1050	3415601	345215	328.72
Clearwater	0.229350%	1050	3415601	345220	1,901.70
Dunedin	0.068330%	1050	3415601	345225	566.57
Gandy	0.008970%	1050	3415601	345230	74.37
High Point	0.137171%	1050	3415601	345260	1,137.38
Largo	0.145074%	1050	3415601	345235	1,202.91
Pinellas Park	0.060778%	1050	3415601	345240	503.95
Safety Harbor	0.014901%	1050	3415601	345245	123.56
Seminole	0.360131%	1050	3415601	345255	2,986.09
South Pasadena	0.008538%	1050	3415601	345270	70.80
Tarpon Springs	0.031192%	1050	3415601	345250	258.64
Tierra Verde	0.115220%	1050	3415601	345265	955.37
Subtotal Fire Districts	<u>1.219300%</u>				<u>10,110.04</u>
BCC Total	89.413422%				741,387.38
Other Taxing Units	10.586578%				87,780.51
Total	<u>100.000000%</u>				<u>829,167.89</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, 2019

Cash and Cash Equivalents

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

Cash in bank	\$	1,344,350
	<u>\$</u>	<u>1,344,350</u>

Accumulated Compensated Absences

The change in accumulated compensated absences during the year ended September 30, 2019 and 2018, is as follows:

Compensated absences, September 30, 2018	613,277
Additions:	671,506
Retirements:	<u>648,026</u>
Compensated absences, September 30, 2019	<u>636,758</u>

Employee Retirement System

Contribution percentage rates by job class as of September 30, 2019

Elected official	48.94%
Regular	8.30%
Senior Management	24.18%
DROP	14.10%

Contribution to the plan for the fiscal year	\$	1,130,174
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Total Covered Payroll expenditures for the fiscal year	\$	7,419,056
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Other Post Employment Benefits

Contributions to plan for the fiscal year for retiree health care	\$	420,642
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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, 2019:

Fiscal year ending: *		
2020	\$	47,098
2021		36,958
2022		17,084
2023		1,312
2024		-
Thereafter		
Total minimum lease payments	\$	102,452
Less amounts representing interest		(3,873)
Present value of net minimum lease payments	\$	<u>98,579</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 2020	\$ 51,582	\$ 48,235	\$ 1,238	\$ 98,579

Related Party Transactions

Costs incurred for services provided by the Board during the fiscal year		
Heath/Dental insurance	\$	2,566,182
Risk financing	\$	107,280
Other charges		
	\$	<u>2,673,461</u>
Total Funding provided by the Board for the fiscal year	\$	12,163,057
Amounts due to the Board at fiscal year end		
Distribution of excess fees	\$	741,387
Amounts due for services	\$	117,198
Amounts due to other constitutional officers at fiscal year end	\$	1,013
Amounts due from the Board at fiscal year end	\$	-