STATE OF FLORIDA CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2020 - 2021

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	INELLAS COUNTY SUPERVISOR OF ELECTIONS
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Address 13001 Starkey Road City and zip code
Largo, FL 33773
Name of chief financial officer
Susan Morse
Title of chief financial officer
Election Finance Manager

Telephone number (727) 464-4989

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)

OFFICE OF SUPERVISOR OF ELECTIONS

Pinellas County, Florida

STATE OF FLORIDA COUNTY OF PINELLAS Sworn to and subscribed before me this $\overline{21}$ day

of October, 2027, by Julie Marcus

Signature of notary public- State of Florida

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



Person who may be contacted regarding this report.

********** **************

Name Susan Morse

(727) 464-4989

Telephone number

PINELLAS COUNTY SUPERVISOR OF ELECTIONS

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 2021

		General	Ballot on	Federal Elec	General	Totals
		Fund	Demand	Activities	Long-Term	(memorandum
ASSETS AND OTHER DEBITS	Code		Grant	Grant	Debt	only)
Cash	1010000	1,049,082	10,630	-	-	1,059,712
Deposit in transit		-				171
Accounts receivable (net)	1150000	(9,219)				(9,219)
Interest receivable	1350000					557
Due from Board of County Commissioners	1330700					(+)
Due from other constitutional officers	1330701					J#
Due from other governments	1330001					125
Investments (net)	1510000					247
Inventory	1410000	39,494				39,494
Other assets	1560000	705,788				705,788
Amount to be provided-compensated absences	1890001	-			284,506	284,506
Amount to be provided-Capital Lease Obligatio					_	352
TOTAL ASSETS AND OTHER DEBITS		1,785,145	10,630	<u>-</u>	284,506	2,080,281
TO MENDE TO MINE OF THE PROPERTY OF THE PROPER						
LIABILITIES, EQUITY AND CREDITS						
Accounts payable	2010000	536,124				536,124
Accrued wages and fringe benefits	2160000	187,495				187,495
Due to Board of County Commissioners	2080700	268,428				268,428
Due to other Constitutional Officers	2087712	44,739				44,739
Due to other governments	2080001	1,296				1,296
Deposits	2200000	705,788				705,788
Unearned revenue	2230000	1,780	10,630	-		12,411
Compensated absences	2390001				284,506	284,506
Capital Lease Obligations	2600000	586				
TOTAL LIABILITIES		1,745,651	10,630	240	284,506	2,040,787
EQUITY						20.404
Fund balance - reserved for inventory	2440300	39,494		(+)		39,494
Unrestricted Net Assets	3200000	223	<u>_</u>		-	
TOTAL EQUITY		39,494	<u> </u>	741		39,494
TOTAL LIABILITIES AND EQUITY		1,785,145	10,630		284,506	2,080,281

PINELLAS COUNTY SUPERVISOR OF ELECTIONS FUND

REVENUES

For the year ended September 30, 2021

FUND:	001 General	* See Note below
	AND OTHER CREDITS HROUGH 389.9XX)	
Account No	O. Description	Amount
381.000	Revenue from BCC Allocation	10,148,040
341.900	Other General Government Charges and Fees	185,171
341,400	Proceeds from the Capital Lease	
361.100	Interest Income	0
		-
TOTAL REV	ENUES AND OTHER CREDITS	10,333,212

Duplicate this page if additional lines are needed.

¹ This amount should include the value if you had purchased the assets, or of any new leases entered into this year

PINELLAS COUNTY SUPERVISOR OF ELECTIONS FUND

REVENUES

For the year ended September 30, 2021

FUND [Ballot on Demand	* See note below
	AND OTHER CREDITS HROUGH 389.9XX)	
Account No	Description	Amount
334.000	Ballot on Demand Grant	40,997
361.100	Interest Income	3
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TOTAL REV	FNUES AND OTHER CREDITS	41,000

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PINELLAS COUNTY SUPERVISOR OF ELECTIONS FUND REVENUES

For the year ended September 30, 2021

FUND:	Federal Elections Activities Grant	* See note below
	AND OTHER CREDITS HROUGH 389.9XX)	
Account No	o. Description	Amount
334.000	Federal Election Activities Grants FY19	48,736
334.000	Security Grant	50,000
334.000	CARES Grant	520,220
334.000		
334.000		
361.100	Interest Income	12
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TOTAL REV	ZENUES AND OTHER CREDITS	618,968

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PINELLAS COUNTY SUPERVISOR OF ELECTIONS FUND REVENUES

For the year ended September 30, 2021

FUND:	Special	* See note below
	AND OTHER CREDITS HROUGH 389.9XX)	
Account No	D. Description	Amount
334.000	Special Funds	491,615
TOTAL REV	ENUES AND OTHER CREDITS	491,615

Duplicate this page if additional lines are needed.

PINELLAS COUNTY SUPERVISOR OF ELECTIONS REVENUES BUDGET AND ACTUAL

For the year ended September 30, 2021

FUND:	001 General	001 General				
Account No	. Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE	
381.000	Revenue from BCC Allocation	10,148,040	10,148,040	10,148,040	14	
341.900	Other General Government Charges and Fees			185,171	185,171	
341.400	Proceeds from the Capital Lease					
361.100	Interest Income			0	0	
						
						
TOTAL REVE	NUES AND OTHER CREDITS		10,148,040	10,333,212	185,172	

^{*} The actual column here will be updated here when the Revenues sheet is completed.

BUDGET AND ACTUAL

For the year ended September 30, 2021

FUND:	Ballot on Demand Grant	Ballot on Demand Grant				
Account No.	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANC	
334.000	Ballot on Demand Grant	40,997	40,997	40,997	_	
381.000	Interest	-	3	3		

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TOTAL DEVE	NUES AND OTHER CREDITS		41,000	41,000		

^{*} The actual column here will be updated here when the Revenues sheet is completed.

BUDGET AND ACTUAL

For the year ended September 30, 2021

FUND:	Federal Elections Activities Grant			* See note below	
Account N	o. Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCI
334.000	Federal Election Activities Grant	48,736	48,736	48,736	_
					-
334.000	Federal Security Grant	50,000	50,000	50,000	-
334.000	CARES Grant	520,220	520,220	520,220	
361.100	Revenue from Interest	<u>-</u>	12	12	
		-			
				-	
					50
					-
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TOTAL BEV	ENUES AND OTHER CREDITS		618,968	618,968	_

^{*} The actual column here will be updated here when the Revenues sheet is completed.

BUDGET AND ACTUAL

For the year ended September 30, 2021

FUND:		Special	* See note below			
Account No	o. Description		ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
334.000	Special Fund		491,615	491,615	491,615	(4)
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TOTAL REV	ENUES AND OT	HER CREDITS		491,615	491,615	

^{*} The actual column here will be updated here when the Revenues sheet is completed.

For the year ended September 30, 2021

FUND:		001 General	* See note below
		AND OTHER DEBITS UGH 599.XXX)	
Account No	. Object	Description	Amount
513	10_	Other General Government - Personal Services	5,131,481
513	30	Other General Government - Operating Expenses	3,182,528
513	60	Other General Government - Capital Outlay	1,750,923
591	90	Interfund Transfer to the Board of County Commissioners	268,279
		Excess Revenues, Investment Income and Revenue Other	
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Note* Once you complete the actual expenditures figures here, they will update the actual figures on the Exp. Budget Sheet

10,333,211

TOTAL EXPENDITURES AND OTHER DEBITS

For the year ended September 30, 2021

FUND :		Ballot on Demand Grant	* See note below
		AND OTHER DEBITS GH 599.91)	
Account No.	Object	Description	Amount
513	30	Other General Government - Operating Expenses	18,000
513	30	Other General Government - Machinery & Equipment	23,000
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TOTAL EXPENDITURES AND OTHER DEBITS

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

41,000

For the year ended September 30, 2021

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Federal Elections Activities Grant

* See note below

EXPENDITURES AND OTHER DEBITS (511.10 THROUGH 599.91)

Account No. Object	Description	Amount
513 10	Other General Government - Personal Services	45,911
513 30	Other General Government - Operating Expenses	48,736
513 30	Other General Government - Operating Expenses	50,000
513 30	Other General Government - Operating Expenses	430,441
513 60	Other General Government - Capital Outlay	43,880
		-
		-
TOTAL EXPEND	ITURES AND OTHER DEBITS	618,968

Duplicate this page if additional lines are needed.

For the year ended September 30, 2021

FUND:		Special Funds	* See note below
		AND OTHER DEBITS UGH 599.XXX)	
Account No.	<u>Object</u>	Description	Amount
513	10_	Other General Government - Personal Services	3 7
513	30	Other General Government - Operating Expenses	491,615
513	60	Other General Government - Capital Outlay	· ·
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Note* Once you complete the actual expenditures figures here, they will update the actual figures on the Exp. Budget Sheet

491,615

TOTAL EXPENDITURES AND OTHER DEBITS

BUDGET AND ACTUAL

For the year ended September 30, 2021

FUND:		001 General			* S	ee note below
Account No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	10	Other General Government	5,093,336	5,456,019	5,131,481	324,538
		Personal Services				
513	30	Operating Expenses	2,915,731	2,922,808	3,182,528	(259,720)
513	60	Capital Outlay	280,593	1,769,213	1,750,923	18,290
591	90	Interfund Transfer to the Board of	County Commissioners		83,108	(83,108)
		Excess Revenues, Investment Incor	me and Revenue Other			3.52
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TOTAL EXPI	 ENDITUR	ES AND OTHER DEBITS	8,289,660	10,148,040	10,148,040	(0)

^{*} The actual column here will be updated here when the Expenditure sheet is completed.

BUDGET AND ACTUAL

For the year ended September 30, 2021

FUND:		Ballot on Demand			*	See note below
Account No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	10	Other General Government				
		Personal Services				
513	30	Operating Expenses		40,997	18,000	22,997
513	60	Capital Outlay			23,000	(23,000)
						
					-	====
					V	
		ES AND OTHER DEBITS		40,997	41,000	(3)

^{*} The actual column here will be updated here when the Expenditure sheet is completed.

BUDGET AND ACTUAL

For the year ended September 30, 2021

FUND:		Federal Elections Activities Grant			*	See note below
Account No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	10	Other Gen Government Personal Expenses			45,911	(45,911)
		Other dell deveriment resonal Experimen				-
513	30	Fed Election Grants Operating Expenses	48,736	48,736	48,736	
513	30	Security 2021 Grant Operating Expenses	50,000	50,000	50,000	-
513	30	CARES Grant Operating Expenses		520,220	430,441	89,779
513	30	CARES Grant Capital Outlay			43,880	(43,880)
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TOTAL EXP		ES AND OTHER DEBITS	98,736	618,956	618,968	(12)

^{*} The actual column here will be updated here when the Expenditure sheet is completed.

BUDGET AND ACTUAL

For the year ended September 30, 2021

FUND:		Special Funds			*	See note below
			ORIGINAL	FINAL		
Account No.	Object	Description	BUDGET	BUDGET	ACTUAL	VARIANCE
513	10	Other General Government				
		Personal Services				-
513	30	Operating Expenses		491,615	491,615	
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TOTAL EXP	ENDITUR	ES AND OTHER DEBITS		491,615	491,615	

 $^{^{\}star}\,$ The actual column here will be updated here when the Expenditure sheet is completed.

FOOTNOTE DATA September 30, 2021

Accumulated Compensated Absences

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

Compensated absences, October 1, 2020	\$299,625.91
Compensated absences earned 10/1/20 - 9/30/21	(\$227,594.88)
Compensated absences used 10/1/20 - 9/30/21	\$242,714.30
Compensated absences, September 30, 2021	\$284,506.49

Capital Lease Obligations

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

Fiscal year	ending:	¥
-------------	---------	---

2017	\$ 182,520
2018	-
2019	-
2020	-
2021	-
Thereafter	
Total minimum lease payments	\$ 182,520.00
Less amounts representing interest	0
Present value of net minimum lease payments	\$ 182,520.00

^{*}The amounts for 2015 and thereafter should be the total payments due during that year, including principal and interest for all leases outstanding at 9/30/15. Please include copies of any new lease agreements for this fiscal year.

The following is the summary of changes in the capital lease liability which are reported in the basic financial statements of the Board of County Commissioners:

October 1		Additions		Retire	ments	Septe	mber 30, 2021
\$	-	\$	-	\$	(2)	\$	(#)

FOOTNOTE DATA September 30, 2021

Employee Retirement System

Contribution percentage rates by job class as of September 30, 2021 Elected official Regular Senior Management		54.42% 13.82% 32.01%
Contribution to the plan for the fiscal year ended September 30, 2021	\$	482,294
Total Covered Payroll expenditures for the fiscal year ended September 30, 2021	\$	2,954,827
Other Postemployment Health Care Benefits (OPEB) Plan		
Contribution to the plan for the fiscal year ended September 30, 2021	\$	106,699
Related Party Transactions *		
Total Funding provided by the Board for the fiscal year	\$	10,148,040
Amounts due to the Board at fiscal year end Distribution of excess fees Revenue & Interest Income Amounts due for services PP18 & 19 Health/Dental pd ck #82499 \$69,886.17 Print Shop pd ck#82503 \$44,738.62	\$ \$ \$	83,108 185,171 48,817
Amounts due to other constitutional officers at fiscal year end	\$	44,739
Amounts due from the Board at fiscal year end		0
Amounts due from other constitutional officers at fiscal year end		0

^{*} Please include a schedule to show the detail of these items

ITEM	ACCOUNT	CROSS REFERENCE	BAL PER BOOKS 09/30/2021	
			DR	CR
EXCESS FEES (UNUSED BUDGET ALLOC.)	0338800-1504000	UNUSED ALLOCATION		\$371.33
EXCESS FEES - EXPENDITURES (FEDERAL ELECTION ACTIVI	10338800-1504000 TIES & BALLOT ON DEMAND GRANT	UNUSED ALLOCATION & HHS Grant)		\$82,736.30
INTEREST INCOME	0361100-1504000	INTEREST INCOME		\$0.00
REVENUE-OTHER (CASH RECEIPTS)	0341900-1504000	REVENUE - CASH RECEI	PTS	<u>\$185,171.47</u>
		EXCESS FEES DUE AT	EOY 20 - 21	\$268,279.10
		PAYABLES DUE TO BCC	AT 9/30/2021	\$48,816.6 <u>5</u>
		S.O.E. CK. TO BCC AT	EOY 20 - 21	\$317,095 <u>.75</u>



Branch Banking & Trust 63-9138/2631

82531

DATE: 10/22/2021

\$ 317,095.75

PAY Three Hundred Seventeen Thousand Ninety-Five and 75/100 Dollars

TO THE ORDER

Board of County Commissioners Pinellas County Finance Division P. O. Box 2438

Clearwater, FL 33757

"OB2531" #263191387#0146757030#

Pinellas County Supervisor of Elections

82531

	inty Commissioners		CHECK DATE	10/22/2021	
Date Type 9/30/2021 Bill 9/30/2021 Bill	Reference 09302021 82860	Original Amt. 316,946.49 149.26	Balance Due 316,946.49 149.26	Discount Check Amount	Payment 316,946.49 149.26 317,095.75

BB&T OPERATING A

317,095.75