STATE OF FLORIDA CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2024 - 2025

Name of governmental unit	CERTIFICATION
PINELLAS COUNTY SUPERVISOR OF ELECTIONS	
	I do solemnly swear that the information reported herein is a tru
Address	correct and complete report of the financial position and all revenues an
13001 Starkey Road	expenditures of my office for the year ending September 30, 2025.
City and zip code Largo, FL 33773	they ?
Name of chief financial officer	(Signature)
Susan Morse	
Title of chief financial officer	OFFICE OF SUPERVISOR OF ELECTIONS
Telephone number (727) 464-4989	Pinellas County, Florida
relephone number (121) 404-4303	STATE OF FLORIDA COUNTY OF PINELLAS Sworn to and subscribed before me this 21 day
	of October, 2025, by Julie Marcus
	120Cle
********	Signature of notary public State of Florida HOLLY COLE Commission # HH 208412 Expires December 15, 2025
Person who may be contacted regarding this report.	(Print Jyna or Stamp Commissaged Name of Wotary Public)
Name Susan Morse	A JAG PA FR A CONTRACT RECOVER AND A SECOND
2	Personally known 🔀 or Produced Identification
Telephone number (727) 464-4989	Type of Identification Produced

PINELLAS COUNTY SUPERVISOR OF ELECTIONS

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 2025

		General	Federal Elec	General	Totals
		Fund	Activities	Long-Term	(memorandum
ASSETS AND OTHER DEBITS	Code		Grant	Debt	only)
Cash	1010000	377,021	14,925	4	391,946
Deposit in transit		-			-
Accounts receivable (net)	1150000	(44,488)			(44,488)
Interest receivable	1350000				
Due from Board of County Commissioners	1330700				8
Due from other constitutional officers	1330701				
Due from other governments	1330001				
Investments (net)	1510000				-
Inventory	1410000	27,571			27,571
Other assets	1560000	441,384			441,384
Amount to be provided-compensated absences	1890001			486,222	486,222
Amount to be provided-Capital Lease Obligation		-		120	÷
TOTAL ASSETS AND OTHER DEBITS		801,487	14,925	486,222	1,302,635
LIABILITIES, EQUITY AND CREDITS					
Accounts payable	2010000	98,054			98,054
Accrued wages and fringe benefits	2160000	123,754			123,754
Due to Board of County Commissioners	2080700	107,200			107,200
Due to other Constitutional Officers	2087712	457			457
Due to other governments	2080001	1,296			1,296
Deposits Deposits	2200000	443,164			443,164
Unearned revenue	2230000	=	14,925		14,925
Compensated absences	2390001			486,222	486,222
Capital Lease Obligations	2600000				-
		777.001	44005	400 222	1 275 073
TOTAL LIABILITIES		773,926	14,925	486,222	1,275,073
EQUITY					07.57
Fund balance - reserved for inventory	2440300	27,571		-	27,571
Unrestricted Net Assets	3200000	(10)			(10)
TOTAL EQUITY		27,561		-	27,561
TOTAL LIABILITIES AND EQUITY		801,487	14,925	486,222	1,302,635

PINELLAS COUNTY SUPERVISOR OF ELECTIONS FUND REVENUES

For the year ended September 30, 2025

FUND:	001 General	* See Note below
	ND OTHER CREDITS ROUGH 389.9XX)	
Account No.	Description	Amount
381,000	Revenue from BCC Allocation	12,972,790
341.900	Other General Government Charges and Fees	91,774
341.400	Proceeds from the Capital Lease	
361.100	Interest Income	
		_ : : :
-		
TOTAL REVE	NUES AND OTHER CREDITS	13,064,564

Duplicate this page if additional lines are needed.

Note* Once you complete the actual revenue figures here, they will update the actual figures on the Revenue Budget Sheet

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, 2025

FUND:	Special	* See note below
	AND OTHER CREDITS HROUGH 389.9XX)	
Account No	o. Description	Amount
334.000	Other General Government - Personal Services	
334.000	Other General Government - Operating Expenses	112,203
TOTAL DEV	ENUES AND OTHER CREDITS	112,203

Duplicate this page if additional lines are needed.

Note* Once you complete the actual revenue figures here, they will update the actual figures on the Revenue Budget Sheet

PINELLAS COUNTY SUPERVISOR OF ELECTIONS FUND REVENUES

For the year ended September 30, 2025

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	-
334.000	Security Grant Albert	
334.000	Security Grant	14,925
334.000	Security Grant	
334.000	**************************************	
361.100	Interest Income	0
-		
		
TOTAL REV	VENUES AND OTHER CREDITS	14,925

Duplicate this page if additional lines are needed.

Note* Once you complete the actual revenue figures here, they will update the actual figures on the Revenue Budget Sheet

PINELLAS COUNTY SUPERVISOR OF ELECTIONS REVENUES BUDGET AND ACTUAL

For the year ended September 30, 2025

FUND:	001 General			* See not	te below
Account No	. Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCI
381.000	Revenue from BCC Allocation	12,928,670	12,972,790	12,972,790	-
341.900	Other General Government Charges and Fees	91,774	91,774	91,774	
341.400	Proceeds from the Capital Lease				
361.100	Interest Income				
					-
			× ×		
TOTAL REVE	NUES AND OTHER CREDITS		13,064,564	13,064,564	·

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

BUDGET AND ACTUAL

For the year ended September 30, 2025

FUND:	Special			* See no	te below
	o. Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
334.000	Other General Government - Personal S				-
334.000	Other General Government - Operating	112,203	112,203	112,203	
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		· · · · · · · · · · · · · · · · · · ·			
TOTAL REV	ENUES AND OTHER CREDITS		112,203	112,203	

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

BUDGET AND ACTUAL

For the year ended September 30, 2025

UND:	D: Federal Elections Activities Grant			* See not	* See note below	
Account No	o. Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE	
334.000	Security Grant Albert		-	-		
				-		
334.000	Security Grant	14,925	14,925	14,925	((
334.000	Security Grant					
361.100	Revenue from Interest				-	
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	ENUES AND OTHER CREDITS		14,925	14,925		

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

For the year ended September 30, 2025

FUND:		001 General	* See note below
Committee of the Commit		AND OTHER DEBITS UGH 599.XXX)	
Account No. C	Object	Description	Amount
513	10	Other General Government - Personal Services	6,565,061
513	30	Other General Government - Operating Expenses	6,298,302
513	60	Other General Government - Capital Outlay	94,000
591	90	Interfund Transfer to the Board of County Commissioners	107,200
		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.

TOTAL EXPENDITURES AND OTHER DEBITS

Budget Sheet

13,064,564

For the year ended September 30, 2025

FUND:		Special Funds	* See note below
		AND OTHER DEBITS UGH 599.XXX)	
Account No	o. Object	Description	Amount
513	10_	Other General Government - Personal Services	-
513	30	Other General Government - Operating Expenses	112,203
513	60	Other General Government - Capital Outlay	
		· · · · · · · · · · · · · · · · · · ·	
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TOTAL E	X DENIDI	ITURES AND OTHER DEBITS	112,203

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, 2025

FUND ·	Federal Elections Activities Grant	* See note belov
FUND:	Federal Elections Activities Grant	* See note bel

EXPENDITURES AND OTHER DEBITS (511.10 THROUGH 599.91)

ccount No. Ob	<u>ject</u>	Description	Amount
513 1	10	Other General Government - Personal Services	
513 3	80	Other General Government - Operating Expenses	-
513 3	30	Other General Government - Operating Expenses	14,92
513 3	30	Other General Government - Operating Expenses	
513 6	50	Other General Government - Capital Outlay	
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OTAL EYDE	ומא	TURES AND OTHER DEBITS	14,9

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

BUDGET AND ACTUAL

For the year ended September 30, 2025

FUND:		001 General			* 5	See note below
Account No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	10	Other General Government	6,565,061	6,565,061	6,565,061	(0)
313		Personal Services				
513	30	Operating Expenses	6,298,302	6,298,302	6,298,302	0
513	60	Capital Outlay	94,000	94,000	94,000	ŭ
591	90	Interfund Transfer to the Board of C Excess Revenues, Investment Incom	County Commissioners ne and Revenue Other	107,200	107,200	
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TOTAL EXP	ENDITUR	ES AND OTHER DEBITS	12,957,363	13,064,563	13,064,564	(0)

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

BUDGET AND ACTUAL

For the year ended September 30, 2025

FUND:		Special Funds			*	See note below
Associat No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
Account No.	Object	Other General Government -	DODGET			
513	10	Personal Services	=	=	4	=
313		T CISOTIAI SCIVICES	-			
		Other General Government -				-
513	30	Operating Expenses		112,203	112,203	<u> </u>
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TOTAL EXF	PENDITU	RES AND OTHER DEBITS	W.	112,203	112,203	

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

BUDGET AND ACTUAL

For the year ended September 30, 2025

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	·	-		
	-					-
513	30	Security Grant Network Failover		14.025	14.005	
513	30	Security Grant Network Security		14,925	14,925	(0)
513	30	Security Grant Physical		200		
513	30	Capital Outlay		0		
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				22		
	ş					
TOTAL EXP	ENDITUR	ES AND OTHER DEBITS		14,925	14,925	(0)

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

FOOTNOTE DATA September 30, 2025

Accumulated Compensated Absences

The change in accumulated compensated absences during the year ended September 30, 2025 is as follows:

Compensated absences, October 1, 2024	\$421,828.15
Compensated absences earned 10/1/24 - 9/30/25	(\$416,617.41)
Compensated absences used 10/1/24 - 9/30/25	\$352,223.40
Compensated absences, September 30, 2025	\$486,222.16

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, 2025:

Fiscal	year	ending	: ×

2021	\$ -
2022	=
2023	-
2024	-
2025	-
Thereafter	
Total minimum lease payments	\$ -
Less amounts representing interest	0
Present value of net minimum lease payments	\$

^{*}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:

Octo	er 1,	Additions		Retirements	September 30, 20	125
\$	82	\$	-	\$ -	\$	*

FOOTNOTE DATA September 30, 2025

Employee Retirement System

Contribution percentage rates by job class as of September 30, 2025 Elected official Regular Senior Management Drop Retired and returned to work		57.57% 17.03% 36.24% 22.02% 6.87%
Contribution to the plan for the fiscal year ended September 30, 2025	\$	804,974
Total Covered Payroll expenditures for the fiscal year ended September 30, 2025	\$	4,207,026
Other Postemployment Health Care Benefits (OPEB) Plan		
Contribution to the plan for the fiscal year ended September 30, 2025	\$	86,539
Related Party Transactions *		
Total Funding provided by the Board for the fiscal year	\$	12,972,790
Amounts due to the Board at fiscal year end Distribution of excess fees Revenue & Interest Income Amounts due for services Check #96431 \$9,840.23 = Audit/check #96387 \$140.50 = Aug Fleet/ Check #96387 \$5330.83 = Sept Risk/ Chek #96394 \$82721.31 = Sept Health/Dental/ Check #96431 \$411.36 = Sept Fleet/ Check #96442 \$23,582.09 Oct split health/dental Amounts due to other constitutional officers at fiscal year end Check # \$456.83	\$ \$ \$	501 91,774 122,026
Sept Print Shop \$401.26 & Postage \$55.57 Amounts due from the Board at fiscal year end		0
		0
Amounts due from other constitutional officers at fiscal year end		U

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

ITEM	ACCOUNT	CROSS REFERENCE	BAL PER BOOKS O	9/30/2025	CR
EXCESS FEES (UNUSED BUDGET ALLOC.)	0338800-1504000	UNUSED ALLOCATION		\$	501
EXCESS FEES - EXPENDITURES (FEDERAL ELECTION ACTIVE	10338800-1504000 TTIES & BALLOT ON DEMAND G	UNUSED ALLOCATION RANT & HHS Grant)	Budgeted item \$ Grant Reimbursed	\$	14,925
INTEREST INCOME	0361100-1504000	INTEREST INCOME			\$0.00
REVENUE-OTHER (CASH RECEIPTS)	0341900-1504000	REVENUE - CASH RECEI	IPTS	\$	91,773.66
		EXCESS FEES DUE AT	EOY 24 - 25	5	107,200
		PAYABLES DUE TO BCC	AT 9/30/2025	\$	122,026
		S.O.E. CK. TO BCC AT	EOY 24 - 25		\$229,226.62