

STATE OF FLORIDA
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2024 - 2025

Name of governmental unit

PINELLAS COUNTY SUPERVISOR OF ELECTIONS

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

Person who may be contacted regarding this report.

Name Susan Morse

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, 2025.


(Signature)

OFFICE OF SUPERVISOR OF ELECTIONS

Pinellas County, Florida

STATE OF FLORIDA

COUNTY OF PINELLAS

Sworn to and subscribed before me this 21st day

of October, 2025, by Julie Marcus


Signature of notary public - State of Florida



HOLLY COLE

Commission # HH 208412

Expires December 15, 2025

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

Personally known ☒ or Produced Identification ☐

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	-		391,946
Deposit in transit			-				-
Accounts receivable (net)		1150000	(44,488)				(44,488)
Interest receivable		1350000		-			-
Due from Board of County Commissioners		1330700					-
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		1450000	-		-		-
							-
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		2200000	443,164				443,164
Unearned revenue		2230000	-	14,925			14,925
Compensated absences		2390001	-		486,222		486,222
Capital Lease Obligations		2600000	-		-		-
TOTAL LIABILITIES			773,926	14,925	486,222		1,275,073
EQUITY							
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

REVENUES AND OTHER CREDITS
(311.XXX THROUGH 389.9XX)

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
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 REVENUES AND OTHER CREDITS		13,064,564

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

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

For the year ended September 30, 2025

* See note below

[illegible]

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

For the year ended September 30, 2025

* See note below

[illegible]

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

For the year ended September 30, 2025

* See note below

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

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
REVENUES
BUDGET AND ACTUAL
For the year ended September 30, 2025

FUND:		<u>Special</u>		* See note below	
Account No.	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	
TOTAL REVENUES AND OTHER CREDITS			112,203	112,203	-

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

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
REVENUES
BUDGET AND ACTUAL
For the year ended September 30, 2025

FUND:

Federal Elections Activities Grant

* See note below

[illegible]

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

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
EXPENDITURES
For the year ended September 30, 2025

FUND : 001 General

* See note below

EXPENDITURES AND OTHER DEBITS
(511.XXX THROUGH 599.XXX)

[illegible]

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

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
EXPENDITURES
For the year ended September 30, 2025

FUND : Special Funds

* See note below

EXPENDITURES AND OTHER DEBITS
(511.XXX THROUGH 599.XXX)

[illegible]

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

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
EXPENDITURES
For the year ended September 30, 2025

FUND : Federal Elections Activities Grant

* See note below

EXPENDITURES AND OTHER DEBITS
(511.10 THROUGH 599.91)

[illegible]

Duplicate this page if additional lines are needed.

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

001 General

* See note below

[illegible]

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

For the year ended September 30, 2025

Special Funds

* See note below

[illegible]

Duplicate this page if additional lines are needed

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

For the year ended September 30, 2025

* See note below

TOTAL EXPENDITURES AND OTHER DEBITS		14,925	14,925	(0)
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* 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:

October 1,	Additions	Retirements	September 30, 2025
\$ -	\$ -	\$ -	\$ -

FOOTNOTE DATA
September 30, 2025

Employee Retirement System

Contribution percentage rates by job class as of September 30, 2025

Elected official	57.57%
Regular	17.03%
Senior Management	36.24%
Drop	22.02%
Retired and returned to work	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	\$ 501
Revenue & Interest Income	\$ 91,774
Amounts due for services	\$ 122,026
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 \$ 457
Check # \$456.83
Sept Print Shop \$401.26 & Postage \$55.57

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 09/30/2025	
			DR	CR
EXCESS FEES (UNUSED BUDGET ALLOC.)	0338800-1504000	UNUSED ALLOCATION	\$	501
EXCESS FEES - EXPENDITURES (FEDERAL ELECTION ACTIVITIES & BALLOT ON DEMAND GRANT & HHS Grant)	0338800-1504000	UNUSED ALLOCATION	Budgeted item \$	14,925
			Grant Reimbursed	
INTEREST INCOME	0361100-1504000	INTEREST INCOME		\$0.00
REVENUE-OTHER (CASH RECEIPTS)	0341900-1504000	REVENUE - CASH RECEIPTS	\$	91,773.66
		EXCESS FEES DUE AT EOY 24 - 25	\$	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