

STATE OF FLORIDA
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2023 - 2024

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, 2024.


(Signature)

OFFICE OF SUPERVISOR OF ELECTIONS

Pinellas County, Florida

STATE OF FLORIDA

COUNTY OF PINELLAS

Sworn to and subscribed before me this 25th day

of October, 2024, by Julie Marcus

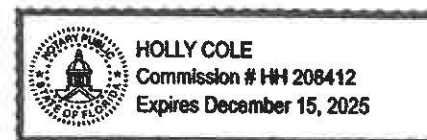

Signature of notary public- State of Florida

Holly Cole

(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, 2024						
				General	General	Totals
				Fund	Long-Term	(memorandum
					Debt	only)
ASSETS AND OTHER DEBITS			Code			
Cash			1010000	898,064	-	898,064
Deposit in transit				-		-
Accounts receivable (net)			1150000	(2,427)		(2,427)
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	33,653		33,653
Other assets			1560000	684,184		684,184
Amount to be provided-compensated absences			1890001	-	441,631	441,631
Amount to be provided-Capital Lease Obligation			1450000	-	-	-
TOTAL ASSETS AND OTHER DEBITS				1,613,475	441,631	2,055,106
LIABILITIES, EQUITY AND CREDITS						
Accounts payable			2010000	439,319		439,319
Accrued wages and fringe benefits			2160000	166,558		166,558
Due to Board of County Commissioners			2080700	244,028		244,028
Due to other Constitutional Officers			2087712	42,728		42,728
Due to other governments			2080001	1,296		1,296
Deposits			2200000	684,184		684,184
Unearned revenue			2230000	1,780		1,780
Compensated absences			2390001	-	441,631	441,631
Capital Lease Obligations			2600000	-	-	-
TOTAL LIABILITIES				1,579,893	441,631	2,021,524
EQUITY						
Fund balance - reserved for inventory			2440300	33,653	-	33,653
Unrestricted Net Assets			3200000	(72)	-	(72)
TOTAL EQUITY				33,581	-	33,581
TOTAL LIABILITIES AND EQUITY				1,613,475	441,631	2,055,106

For the year ended September 30, 2024

* See Note below

[illegible]

For the year ended September 30, 2024

* See note below

[illegible]

For the year ended September 30, 2024

* See note below

[illegible]

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
REVENUES
BUDGET AND ACTUAL
For the year ended September 30, 2024

FUND:		Special	* 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	14,688	14,688	14,688	
TOTAL REVENUES AND OTHER CREDITS			14,688	14,688	

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
EXPENDITURES
For the year ended September 30, 2024

FUND : 001 General

* See note below

EXPENDITURES AND OTHER DEBITS
(511.XXX THROUGH 599.XXX)[illegible]

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
EXPENDITURES
For the year ended September 30, 2024

FUND : Special Funds

* See note below

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

[illegible]

For the year ended September 30, 2024

* See note below

[illegible]

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
EXPENDITURES
BUDGET AND ACTUAL
For the year ended September 30, 2024

FUND:

Special Funds

* See note below

[illegible]

FOOTNOTE DATA
September 30, 2024

Accumulated Compensated Absences

The change in accumulated compensated absences during the year ended September 30, 2024 is as follows:

Compensated absences, October 1, 2023	\$441,630.97
Compensated absences earned 10/1/23 - 9/30/24	(\$325,451.07)
Compensated absences used 10/1/23 - 9/30/24	\$345,253.89
Compensated absences, September 30, 2024	\$421,828.15

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, 2024:

Fiscal year ending: *

2020	\$	-
2021		-
2022		-
2023		-
2024		-
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, 2024
\$ -	\$ -	\$ -	\$ -

FOOTNOTE DATA
September 30, 2024

Employee Retirement System

Contribution percentage rates by job class as of September 30, 2024

Elected official	61.68%
Regular	16.63%
Senior Management	37.52%
Drop	21.13%

Contribution to the plan for the fiscal year ended September 30, 2024 \$ 644,265

Total Covered Payroll expenditures for the fiscal year ended September 30, 2024 \$ 4,037,048

Other Postemployment Health Care Benefits (OPEB) Plan

Contribution to the plan for the fiscal year ended September 30, 2024 \$ 83,417

Related Party Transactions *

Total Funding provided by the Board for the fiscal year \$ 15,153,860

Amounts due to the Board at fiscal year end

Distribution of excess fees	\$ 2,913
Revenue & Interest Income	\$ 100,365
Amounts due for services	Check #93586 \$11,747.03 = Audit/Sept Fleet check #93617 \$342.68 \$ 140,750
	check #93547 \$86,274.29 Sep/Check #93618 \$42,386.19 Oct Split health/dental

Amounts due to other constitutional officers at fiscal year end Check #93587 \$42,728.09 = \$ 42,728
Print Shop \$41,486.52 & Postage \$1,241.57

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 09/30/2024	
			DR	CR
EXCESS FEES (UNUSED BUDGET ALLOC.)	0338800-1504000	UNUSED ALLOCATION	\$	2,913
EXCESS FEES - EXPENDITURES (FEDERAL ELECTION ACTIVITIES & BALLOT ON DEMAND GRANT & HHS Grant)	0338800-1504000	UNUSED ALLOCATION	Budgeted item \$	\$ -
			Grant Reimbursed	
INTEREST INCOME	0361100-1504000	INTEREST INCOME		\$0.00
REVENUE-OTHER (CASH RECEIPTS)	0341900-1504000	REVENUE - CASH RECEIPTS	\$	100,365.42
		EXCESS FEES DUE AT EOY 23 - 24	\$	103,278
		PAYABLES DUE TO BCC AT 9/30/2024	\$	140,750
		S.O.E. CK. TO BCC AT EOY 23 - 24		\$244,027.97