

STATE OF FLORIDA
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2022 - 2023

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, 2023.




(Signature)

OFFICE OF SUPERVISOR OF ELECTIONS

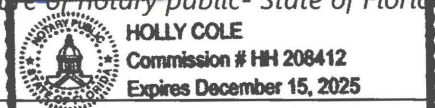
Pinellas County, Florida

STATE OF FLORIDA
COUNTY OF PINELLAS
Sworn to and subscribed before me this 25 day

of October, 2023, by Julie Marcus



Signature of notary public - State of Florida



(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, 2023

				General	Federal Elec	General	Totals
				Fund	Activities	Long-Term	(memorandum
ASSETS AND OTHER DEBITS		Code			Grant	Debt	only)
Cash		1010000		662,360	240,023	-	902,383
Deposit in transit				-			-
Accounts receivable (net)		1150000		(3,510)			(3,510)
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		39,435			39,435
Other assets		1560000		643,672			643,672
Amount to be provided-compensated absences		1890001		-		441,631	441,631
Amount to be provided-Capital Lease Obligation		1450000		-		-	-
TOTAL ASSETS AND OTHER DEBITS				1,341,957	240,023	441,631	2,023,611
LIABILITIES, EQUITY AND CREDITS							
Accounts payable		2010000		131,094			131,094
Accrued wages and fringe benefits		2160000		122,563			122,563
Due to Board of County Commissioners		2080700		381,942			381,942
Due to other Constitutional Officers		2087712		20,246			20,246
Due to other governments		2080001		1,296			1,296
Deposits		2200000		643,672			643,672
Unearned revenue		2230000		1,780	240,023		241,803
Compensated absences		2390001		-		441,631	441,631
Capital Lease Obligations		2600000		-		-	-
TOTAL LIABILITIES				1,302,594	240,023	441,631	1,984,248
EQUITY							
Fund balance - reserved for inventory		2440300		39,435	-	-	39,435
Unrestricted Net Assets		3200000		(72)	-	-	(72)
TOTAL EQUITY				39,363	-	-	39,363
TOTAL LIABILITIES AND EQUITY				1,341,957	240,023	441,631	2,023,611

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
FUND
REVENUES
For the year ended September 30, 2023

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	11,151,860
341.900	Other General Government Charges and Fees	146,718
341.400	Proceeds from the Capital Lease	-
361.100	Interest Income	0
TOTAL REVENUES AND OTHER CREDITS		11,298,578

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

**PINELLAS COUNTY SUPERVISOR OF ELECTIONS
FUND
REVENUES**

For the year ended September 30, 2023

FUND : Special

* See note below

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

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
334.000	Other General Government - Personal Services	46,835
334.000	Other General Government - Operating Expenses	85,768
TOTAL REVENUES AND OTHER CREDITS		<u><u>132,603</u></u>

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, 2023

FUND:

001 General

* See note below

Account No.	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
381.000	Revenue from BCC Allocation	11,151,860	11,151,860	11,151,860	-
341.900	Other General Government Charges and Fees			146,718	146,718
341.400	Proceeds from the Capital Lease			-	
361.100	Interest Income			0	0
TOTAL REVENUES AND OTHER CREDITS			11,151,860	11,298,578	146,718

Duplicate this page if additional lines are needed

* 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, 2023

FUND: Special * See note below

<u>Account No.</u>	<u>Description</u>	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
334.000	Other General Government - Personal S	46,835	46,835	46,835	(0)
334.000	Other General Government - Operating	85,768	85,768	85,768	
TOTAL REVENUES AND OTHER CREDITS			132,603	132,603	(0)

Duplicate this page if additional lines are needed

* 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, 2023**

FUND : 001 General _____

* See note below

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

<u>Account No.</u>	<u>Object</u>	<u>Description</u>	<u>Amount</u>
513	10	Other General Government - Personal Services	5,600,297
513	30	Other General Government - Operating Expenses	4,192,907
513	60	Other General Government - Capital Outlay	1,258,352
591	90	Interfund Transfer to the Board of County Commissioners	247,022
		Excess Revenues, Investment Income and Revenue Other	
TOTAL EXPENDITURES AND OTHER DEBITS			11,298,578

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, 2023

FUND : Federal Elections Activities Grant

* See note below

EXPENDITURES AND OTHER DEBITS
(511.10 THROUGH 599.91)

<u>Account No.</u>	<u>Object</u>	<u>Description</u>	<u>Amount</u>
513	10	Other General Government - Personal Services	-
513	30	Other General Government - Operating Expenses	14,925
513	30	Other General Government - Operating Expenses	-
513	30	Other General Government - Operating Expenses	-
513	60	Other General Government - Capital Outlay	225,098
TOTAL EXPENDITURES AND OTHER DEBITS			<u><u>240,023</u></u>

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

FOOTNOTE DATA
September 30, 2023

Accumulated Compensated Absences

The change in accumulated compensated absences during the year ended September 30, 2023 is as follows:

Compensated absences, October 1, 2022	\$402,441.68
Compensated absences earned 10/1/22 - 9/30/23	(\$343,690.81)
Compensated absences used 10/1/22 - 9/30/23	\$304,501.52
Compensated absences, September 30, 2023	\$441,630.97

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, 2023:

Fiscal year ending: *

2019	\$	-
2020		-
2021		-
2022		-
2023		-
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:

<u>October 1,</u>	<u>Additions</u>	<u>Retirements</u>	<u>September 30, 2023</u>
\$ -	\$ -	\$ -	\$ -

FOOTNOTE DATA
September 30, 2023

Employee Retirement System

Contribution percentage rates by job class as of September 30, 2023

Elected official	61.68%
Regular	16.57%
Senior Management	37.52%
Drop	21.13%

Contribution to the plan for the fiscal year ended September 30, 2023 \$ 674,498

Total Covered Payroll expenditures for the fiscal year ended September 30, 2023 \$ 3,663,077

Other Postemployment Health Care Benefits (OPEB) Plan

Contribution to the plan for the fiscal year ended September 30, 2023 \$ 76,164

Related Party Transactions *

Total Funding provided by the Board for the fiscal year \$ 11,151,860

Amounts due to the Board at fiscal year end

Distribution of excess fees	\$ 85,379
Revenue & Interest Income	\$ 146,718
Amounts due for services	\$ 156,725

Check #89105 \$109,393.18 Sept Health/Dental
 Check #89139 \$25,299.52 = Audit/Aug Fleet DUE Split PP 21 \$21805.02
 Check #89156 \$94.96 Fleet Sept/Check #89106 \$132.73 July Fleet

Amounts due to other constitutional officers at fiscal year end \$ 20,246

Check #89140 \$9,700.60 Scanning
Check #89141 \$10,545.31 Sept Print Shop

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 09/30/2023	
			DR	CR
EXCESS FEES (UNUSED BUDGET ALLOC.)	0338800-1504000	UNUSED ALLOCATION	\$	85,379
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	\$	<u>146,718</u>
		EXCESS FEES DUE AT EOY 22 - 23		\$247,021.66
		PAYABLES DUE TO BCC AT 9/30/2023	\$	<u>156,725</u>
		S.O.E. CK. TO BCC AT EOY 22 - 23		\$403,747.07