



**DEBORAH CLARK**  
SUPERVISOR OF ELECTIONS  
PINELLAS COUNTY

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**TO:** The Honorable Karen Williams Seel, Chair  
Board of County Commissioners  
The Honorable Members, Board of County Commission

**FROM:** Deborah Clark, Supervisor of Elections *dc*

**DATE:** October 31, 2019

**RE:** FY2019 Excess Fees, Income & Revenue to BCC

Enclosed is a copy of our reimbursement check of \$178,941.63

This amount reimbursed to the Board of County Commissioners is due to Excess Fees totaling \$1,888.72 and Income & Revenue totaling \$177,052.91 from my FY2019 budget.

If you have questions, please contact me or Julie Marcus, Chief Deputy, at (727) 464-5710.

**Cc:** Barry A. Burton, County Administrator  
Bill Berger, Director, Office of Management and Budget

Enclosure

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o Courthouse

315 Court Street, Room 117  
Clearwater, FL 33756-5190  
T: (727) 464-VOTE (8683)  
F: (727) 464-4158

o Election Service Center

13001 Starkey Road  
Largo, FL 33773-1416  
T: (727) 464-VOTE (8683)  
F: (727) 464-6239

o St. Petersburg Office

501 First Avenue North  
St. Petersburg, FL 33701-3726  
T: (727) 464-VOTE (8683)  
F: (727) 582-7798

ELECTION@VOTEPINELLAS.COM • VOTEPINELLAS.COM

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**Pinellas County Supervisor of Elections**  
 13001 Starkey Road  
 Largo FL 33773  
 727-464-6108

Branch Banking & Trust  
 63-9138/2631

**73155**

DATE: 10/25/2019

**COPY**

\$ 178,941.63

PAY One Hundred Seventy-Eight Thousand Nine Hundred Forty-One and 63/100 Dollars

TO THE Board of County Commissioners  
 ORDER Pinellas County Finance Division  
 OF P. O. Box 2438  
 Clearwater, FL 33757

*Robert Clark*

MEMO: FY19 SOE Excess Fees, Income, Revenue



**Pinellas County Supervisor of Elections**

**73155**

NAME: Board of County Commissioners

CHECK DATE: 10/25/2019

2087717 - DUE TO BCC	FY19 Excess fees, income, revenue	178,901.64
5368200:INTRGOV SVCS-FLEET OPER	Fleet Fuel & Maintenance Services - September 201	39.99
BB&T OPERATING A FY19 SOE Excess Fees, Income, Revenue		178,941.63

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**Pinellas County Supervisor of Elections**

**73155**

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STATE OF FLORIDA  
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2018 - 2019

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, 2019.

Deborah Clark

(Signature)

OFFICE OF SUPERVISOR OF ELECTIONS

Pinellas County, Florida

STATE OF FLORIDA  
COUNTY OF PINELLAS

Sworn to and subscribed before me this 28<sup>th</sup> day

of October, 2019, by Deborah Clark

Holly Cole

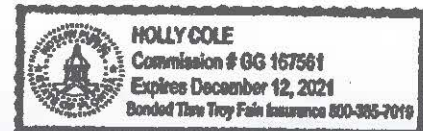
Signature of notary public- State of Florida

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, 2019**

				General	Ballot on	Federal Elec	General	Totals
				Fund	Demand	Activities	Long-Term	(memorandum
ASSETS AND OTHER DEBITS		Code			Grant	Grant	Debt	only)
Cash		1010000		703,332	59,165	187,462	-	949,959
Deposit in transit				-				
Accounts receivable (net)		1150000		894				894
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		23,235				23,235
Other assets		1560000		527,488				527,488
Amount to be provided-compensated absences		1890001		-			267,316	267,316
Amount to be provided-Capital Lease Obligation		1450000					-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>				<b>1,254,949</b>	<b>59,165</b>	<b>187,462</b>	<b>267,316</b>	<b>1,768,892</b>
<b>LIABILITIES, EQUITY AND CREDITS</b>								
Accounts payable		2010000		355,806				355,806
Accrued wages and fringe benefits		2160000		106,541				106,541
Due to Board of County Commissioners		2080700		232,900				232,900
Due to other Constitutional Officers		2087712		6,053				6,053
Due to other governments		2080001		1,296				1,296
Deposits		2200000		527,488				527,488
Unearned revenue		2230000		1,780	59,165	187,462		248,407
Compensated absences		2390001		-			267,316	267,316
Capital Lease Obligations		2600000		-			-	-
<b>TOTAL LIABILITIES</b>				<b>1,231,865</b>	<b>59,165</b>	<b>187,462</b>	<b>267,316</b>	<b>1,745,808</b>
<b>EQUITY</b>								
Fund balance - reserved for inventory		2440300		23,235	-	-	-	23,235
Unrestricted Net Assets		3200000		(151)	-	-	-	(151)
<b>TOTAL EQUITY</b>				<b>23,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,084</b>
<b>TOTAL LIABILITIES AND EQUITY</b>				<b>1,254,949</b>	<b>59,165</b>	<b>187,462</b>	<b>267,316</b>	<b>1,768,892</b>

**PINELLAS COUNTY SUPERVISOR OF ELECTIONS  
FUND  
REVENUES**

**For the year ended September 30, 2019**

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	8,024,130
341.900	Other General Government Charges and Fees	177,012
341.400	Proceeds from the Capital Lease	-
361.100	Interest Income	1
<b>TOTAL REVENUES AND OTHER CREDITS</b>		<b><u>8,201,143</u></b>

Duplicate this page if additional lines are needed.

<sup>1</sup> 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, 2019**

FUND : Federal Elections Activities Grant \* See note below

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

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
334.000	Federal Election Activities Grants FY17, FY18, FY19	132,142
334.000	Albert Grant	6,240
334.000	Security Grant	46,468
334.000		-
334.000		-
334.000		-
361.100	Interest Income	14
<b>TOTAL REVENUES AND OTHER CREDITS</b>		<b><u>184,865</u></b>

**PINELLAS COUNTY SUPERVISOR OF ELECTIONS  
FUND  
REVENUES**

**For the year ended September 30, 2019**

**FUND :**    Special

\* See note below

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

Account No.	Description	Amount
334.000	Special Funds	
<b>TOTAL REVENUES AND OTHER CREDITS</b>		











**PINELLAS COUNTY SUPERVISOR OF ELECTIONS  
EXPENDITURES  
For the year ended September 30, 2019**

FUND : 001 General

\* See note below

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

Account No.	Object	Description	Amount
513	10	Other General Government - Personal Services	4,747,557
513	30	Other General Government - Operating Expenses	1,967,163
513	60	Other General Government - Capital Outlay	1,307,521
591	90	Interfund Transfer to the Board of County Commissioners	178,902
		Excess Revenues, Investment Income and Revenue Other	
<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>			<b><u>8,201,143</u></b>

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, 2019**

FUND : Ballot on Demand 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	30	Other General Government - Operating Expenses	
513	30	Other General Government - Operating Expenses	11,301
<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>			<b>11,301</b>

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









**PINELLAS COUNTY SUPERVISOR OF ELECTIONS**  
**EXPENDITURES**  
**BUDGET AND ACTUAL**  
**For the year ended September 30, 2019**

**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		70,460	11,301	59,159
513	60	Capital Outlay				
<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>				70,460	11,301	59,159

Duplicate this page if additional lines are needed

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

**PINELLAS COUNTY SUPERVISOR OF ELECTIONS  
EXPENDITURES  
BUDGET AND ACTUAL  
For the year ended September 30, 2019**

**FUND:** Federal Elections Activities Grant

\* See note below

Account No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	30	Operating Expenses	-	-	-	-
513	10	Other Gen Government Personal Expenses	-	-	-	-
513	30	Fed Election Grants Operating Expenses	-	132,142	132,142	-
513	30	Albert Grant Operating Expenses	-	6,240	6,240	-
513	30	Fed Security Grant Operating Expenses	-	46,468	46,468	(0)
513	30	Operating Expenses HHS Grant	-	-	-	-
		Other General Government - Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>				184,850	184,851	(0)

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

**PINELLAS COUNTY SUPERVISOR OF ELECTIONS**  
**EXPENDITURES**  
**BUDGET AND ACTUAL**  
**For the year ended September 30, 2019**

**FUND:**

Special Funds

\* See note below

Account No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	10	Other General Government Personal Services			-	-
513	30	Operating Expenses	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>						

Duplicate this page if additional lines are needed

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

**FOOTNOTE DATA**  
**September 30, 2019**

**Accumulated Compensated Absences**

The change in accumulated compensated absences during the year ended September 30, 2019 is as follows:

Compensated absences, October 1, 2018	\$ 233,791
Compensated absences earned 10/1/18 - 9/30/19	\$ (225,797)
Compensated absences used 10/1/18 - 9/30/19	\$ 192,272
Compensated absences, September 30, 2019	\$ 267,316

**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, 2019:

Fiscal year ending: \*

2015	\$ 232,520
2016	205,350
2017	182,520
2018	-
2019	-
Thereafter	
Total minimum lease payments	<u>\$ 620,390.03</u>
Less amounts representing interest	0
Present value of net minimum lease payments	<u>\$ 620,390.03</u>

\*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,</u>
2019	\$ -	\$ -	\$ -	\$ -

**FOOTNOTE DATA**  
**September 30, 2019**

**Employee Retirement System**

Contribution percentage rates by job class as of September 30, 2019

Elected official	0.00%
Regular	11.47%
Senior Management	28.41%
DROP	0.00%
DROP EOC	9.92%

Contribution to the plan for the fiscal year ended September 30, 2019 \$ 309,514

Total Covered Payroll expenditures for the fiscal year ended September 30, 2019 \$ 2,423,689

**Other Postemployment Health Care Benefits (OPEB) Plan**

Contribution to the plan for the fiscal year ended September 30, 2019 \$ 118,965

**Related Party Transactions \***

Total Funding provided by the Board for the fiscal year \$ 8,024,130

Amounts due to the Board at fiscal year end

Distribution of excess fees	\$ 1,889
Revenue & Interest Income	\$ 177,013
Amounts due for services	\$ 53,998

PD Auditor Inv on 10/4 #73077  
Pd Health/Dental on 10/18/19 #73097

Amounts due to other constitutional officers at fiscal year end Pd 10/4/19 check #73081 \$ 6,053

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 09/30/19	
			DR	CR
EXCESS FEES (UNUSED BUDGET ALLOC.)	0338800-1504000	UNUSED ALLOCATION		<u>\$1,888.72</u>
EXCESS FEES - EXPENDITURES (FEDERAL ELECTION ACTIVITIES & BALLOT ON DEMAND GRANT & HHS Grant)	0338800-1504000	UNUSED ALLOCATION		<u>\$0.00</u>
INTEREST INCOME	0361100-1504000	INTEREST INCOME		<u>\$0.59</u>
REVENUE-OTHER (CASH RECEIPTS)	0341900-1504000	REVENUE - CASH RECEIPTS		<u>\$177,012.33</u>
		<b>EXCESS FEES DUE AT EOY 18 -19</b>		<b><u>\$178,901.64</u></b>
Pd Print shop 9/30 inv & Auditor Inv on 10/4		PAYABLES DUE TO BCC AT 9/30/19		<u>\$39.99</u>
Pd Health/Dental on 10/18/19		<b>S.O.E. CK. TO BCC AT EOY 18 -19</b>		<b><u>\$178,941.63</u></b>