

**STATE OF FLORIDA**  
**CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2019 - 2020**

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, 2020.

  
\_\_\_\_\_  
(Signature)

**OFFICE OF SUPERVISOR OF ELECTIONS**

Pinellas County, Florida

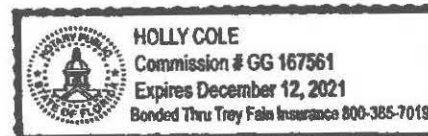
STATE OF FLORIDA  
COUNTY OF PINELLAS  
Sworn to and subscribed before me this **28<sup>th</sup>** day

of **October**, 2020, 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, 2020**

|  |  |             |  | General          | Ballot on     | Federal Elec   | General        | Totals           |
|--|--|-------------|--|------------------|---------------|----------------|----------------|------------------|
|  |  |             |  | Fund             | Demand        | Activities     | Long-Term      | (memorandum      |
| <b>ASSETS AND OTHER DEBITS</b>                 |  | <b>Code</b> |  |                  | <b>Grant</b>  | <b>Grant</b>   | <b>Debt</b>    | <b>only)</b>     |
| Cash   |  | 1010000     |  | 1,085,863        | 51,627        | 568,950        | -              | 1,706,439        |
| Deposit in transit                             |  |             |  | 54,538           |               |                |                | 54,538           |
| Accounts receivable (net)                      |  | 1150000     |  | 1,293            |               |                |                | 1,293            |
| 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     |  | 65,799           |               |                |                | 65,799           |
| Other assets                                   |  | 1560000     |  | 580,981          |               |                |                | 580,981          |
| Amount to be provided-compensated absences     |  | 1890001     |  | -                |               |                | 299,626        | 299,626          |
| Amount to be provided-Capital Lease Obligation |  | 1450000     |  |                  |               |                | -              | -                |
|  |  |             |  |                  |               |                |                |                  |
|  |  |             |  |                  |               |                |                |                  |
| <b>TOTAL ASSETS AND OTHER DEBITS</b>           |  |             |  | <b>1,788,473</b> | <b>51,627</b> | <b>568,950</b> | <b>299,626</b> | <b>2,708,675</b> |
|  |  |             |  |                  |               |                |                |                  |
| <b>LIABILITIES, EQUITY AND CREDITS</b>         |  |             |  |                  |               |                |                |                  |
| Accounts payable                               |  | 2010000     |  | 487,868          |               |                |                | 487,868          |
| Accrued wages and fringe benefits              |  | 2160000     |  | 238,549          |               |                |                | 238,549          |
| Due to Board of County Commissioners           |  | 2080700     |  | 241,431          |               |                |                | 241,431          |
| Due to other Constitutional Officers           |  | 2087712     |  | 170,769          |               |                |                | 170,769          |
| Due to other governments                       |  | 2080001     |  | 1,296            |               |                |                | 1,296            |
| Deposits                                       |  | 2200000     |  | 580,981          |               |                |                | 580,981          |
| Unearned revenue                               |  | 2230000     |  | 1,780            | 51,627        | 568,950        |                | 622,357          |
| Compensated absences                           |  | 2390001     |  | -                |               |                | 299,626        | 299,626          |
| Capital Lease Obligations                      |  | 2600000     |  | -                |               |                | -              | -                |
|  |  |             |  |                  |               |                |                |                  |
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| <b>TOTAL LIABILITIES</b>                       |  |             |  | <b>1,722,674</b> | <b>51,627</b> | <b>568,950</b> | <b>299,626</b> | <b>2,642,876</b> |
|  |  |             |  |                  |               |                |                |                  |
| <b>EQUITY</b>                                  |  |             |  |                  |               |                |                |                  |
| Fund balance - reserved for inventory          |  | 2440300     |  | 65,799           | -             | -              | -              | 65,799           |
| Unrestricted Net Assets                        |  | 3200000     |  | -                | -             | -              | -              | -                |
|  |  |             |  |                  |               |                |                |                  |
| <b>TOTAL EQUITY</b>                            |  |             |  | <b>65,799</b>    | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>65,799</b>    |
|  |  |             |  |                  |               |                |                |                  |
| <b>TOTAL LIABILITIES AND EQUITY</b>            |  |             |  | <b>1,788,473</b> | <b>51,627</b> | <b>568,950</b> | <b>299,626</b> | <b>2,708,675</b> |

**PINELLAS COUNTY SUPERVISOR OF ELECTIONS  
FUND  
REVENUES**

**For the year ended September 30, 2020**

**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>     |
|--------------------|--|-------------------|
| <u>381.000</u>     | <u>Revenue from BCC Allocation</u>               | <u>10,127,320</u> |
| <u>341.900</u>     | <u>Other General Government Charges and Fees</u> | <u>89,886</u>     |
| <u>341.400</u>     | <u>Proceeds from the Capital Lease</u>           | <u>-</u>          |
| <u>361.100</u>     | <u>Interest Income</u>                           | <u>0</u>          |
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**TOTAL REVENUES AND OTHER CREDITS** \_\_\_\_\_ 10,217,206

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<sup>1</sup> 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, 2020**

**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 | 138,743               |
| 334.000                                 | Security Grant                                      | 122,605               |
| 334.000                                 | CARES Grant   | 379,402               |
| 334.000                                 |   | -                     |
| 334.000                                 |   | -                     |
| 361.100                                 | Interest Income                                     | 0                     |
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| <b>TOTAL REVENUES AND OTHER CREDITS</b> |   | <b><u>640,750</u></b> |

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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, 2020**

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                                 | Special Funds      | 89,814        |
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| <b>TOTAL REVENUES AND OTHER CREDITS</b> |                    | <u>89,814</u> |

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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, 2020**

**FUND:**                            001 General                            \* See note below

| <u>Account No.</u>                      | <u>Description</u>                        | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|---|---|----------------------------|-------------------------|---------------|-----------------|
| 381.000                                 | Revenue from BCC Allocation               | 10,127,320                 | 10,127,320              | 10,021,228    | 106,092         |
| 341.900                                 | Other General Government Charges and Fees |                            |                         | 89,886        | 89,886          |
| 341.400                                 | Proceeds from the Capital Lease           |                            |                         |               |                 |
| 361.100                                 | Interest Income                           |                            |                         | 0             | 0               |
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| <b>TOTAL REVENUES AND OTHER CREDITS</b> |   |                            | 10,127,320              | 10,111,114    | 195,979         |

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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, 2020**

**FUND:** Ballot on Demand Grant \* 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                                 | Ballot on Demand Grant | 59,171                 | 59,171              | 7,500         | 51,671          |
| 381.000                                 | Interest               | -                      | 6                   | 6             | 0               |
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| <b>TOTAL REVENUES AND OTHER CREDITS</b> |                        |                        | <u>59,177</u>       | <u>7,506</u>  | <u>51,671</u>   |

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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, 2020**

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    | 3,544               |
| 513  | 30            | Other General Government - Machinery & Equipment | 4,000               |
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| <b>TOTAL EXPENDITURES AND OTHER DEBITS</b> |               |  | <b><u>7,544</u></b> |

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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, 2020**

FUND : Special Funds

\* 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  | -             |
| 513  | 30            | Other General Government - Operating Expenses | 89,814        |
| 513  | 60            | Other General Government - Capital Outlay     | -             |
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| <b>TOTAL EXPENDITURES AND OTHER DEBITS</b> |               |   | <b>89,814</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  
BUDGET AND ACTUAL  
For the year ended September 30, 2020**

**FUND:**

Ballot on Demand

\* See note below

| Account No.                                | Object | Description                                   | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE |
|--|--------|---|-----------------|--------------|--------|----------|
| 513  | 10     | Other General Government<br>Personal Services |                 |              |        |          |
| 513  | 30     | Operating Expenses                            |                 | 59,171       | 3,544  | 55,627   |
| 513  | 60     | Capital Outlay                                |                 |              | 4,000  | (4,000)  |
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| <b>TOTAL EXPENDITURES AND OTHER DEBITS</b> |        |   |                 | 59,171       | 7,544  | 51,627   |

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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, 2020**

**FUND:** Federal Elections Activities Grant

\* See note below

| Account No.                                | Object | Description                            | ORIGINAL<br>BUDGET | FINAL<br>BUDGET | ACTUAL  | VARIANCE  |
|--|--------|--|--------------------|-----------------|---------|-----------|
| 513  | 10     | Other Gen Government Personal Expenses |                    |                 | 15,960  |           |
| 513  | 30     | Fed Election Grants Operating Expenses | -                  | 187,479         | 122,783 | 64,696    |
| 513  | 30     | JESI & CARES Machinery & Equipment     | -                  | 122,605         | 288,090 | (165,485) |
| 513  | 30     | CARES Grant Operating Expenses         | -                  | 899,616         | 213,917 | 685,699   |
| 513  | 30     | Operating Expenses HHS Grant           | -                  | -               | -       | -         |
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| <b>TOTAL EXPENDITURES AND OTHER DEBITS</b> |        |  | -                  | 1,209,699       | 640,750 | 584,910   |

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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, 2020**

**FUND:**

Special Funds

\* See note below

| Account No.                                | Object | Description                                   | ORIGINAL<br>BUDGET | FINAL<br>BUDGET | ACTUAL        | VARIANCE        |
|--|--------|---|--------------------|-----------------|---------------|-----------------|
| 513  | 10     | Other General Government<br>Personal Services |                    |                 | -             | -               |
| 513  | 30     | Operating Expenses                            | -                  | -               | 89,814        | (89,814)        |
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| <b>TOTAL EXPENDITURES AND OTHER DEBITS</b> |        |   | -                  | -               | <b>89,814</b> | <b>(89,814)</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, 2020**

**Accumulated Compensated Absences**

The change in accumulated compensated absences during the year ended September 30, 2020 is as follows:

|   |                |
|---|----------------|
| Compensated absences, October 1, 2019         | \$267,315.61   |
| Compensated absences earned 10/1/19 - 9/30/20 | (\$219,373.69) |
| Compensated absences used 10/1/19 - 9/30/20   | \$187,063.39   |
| Compensated absences, September 30, 2020      | \$299,625.91   |

**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, 2020:

Fiscal year ending: \*

|   |               |
|---|---------------|
| 2016  | \$ 205,350    |
| 2017  | 182,520       |
| 2018  | -             |
| 2019  | -             |
| 2020  | -             |
| Thereafter                                  |               |
| Total minimum lease payments                | \$ 387,870.00 |
| Less amounts representing interest          | 0             |
| Present value of net minimum lease payments | \$ 387,870.00 |

\*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, 2020 |
|------------|-----------|-------------|--------------------|
| \$ -       | \$ -      | \$ -        | \$ -               |



**FOOTNOTE DATA**  
**September 30, 2020**

**Employee Retirement System**

|   |  |        |
|---|--|--------|
| Contribution percentage rates by job class as of September 30, 2020 |  |        |
| Elected official  |  | 52.18% |
| Regular   |  | 13.00% |
| Senior Management   |  | 30.29% |

|   |              |
|---|--------------|
| Contribution to the plan for the fiscal year ended September 30, 2020           | \$ 397,947   |
| Total Covered Payroll expenditures for the fiscal year ended September 30, 2020 | \$ 2,835,449 |

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

|   |            |
|---|------------|
| Contribution to the plan for the fiscal year ended September 30, 2020 | \$ 108,414 |
|---|------------|

**Related Party Transactions \***

|   |               |
|---|---------------|
| Total Funding provided by the Board for the fiscal year | \$ 10,127,320 |
|---|---------------|

|   |            |  |
|---|------------|--|
| Amounts due to the Board at fiscal year end |            |  |
| Distribution of excess fees                 | \$ 106,092 |  |
| Revenue & Interest Income                   | \$ 89,886  |  |
| Amounts due for services                    | \$ 45,452  |  |

|   |                               |
|---|-------------------------------|
| Amounts due to other constitutional officers at fiscal year end       | \$ 169,237                    |
| Pd 10/9/20 check #78795 \$1532.00<br>Inv #11437 pd check #78874 10/23 | Invoice 11448 due \$40,349.05 |
| 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 09/30/2020 |                            |
|--|-----------------|---|--------------------------|----------------------------|
|  |                 |   | DR                       | CR                         |
| EXCESS FEES<br>(UNUSED BUDGET ALLOC.)  | 0338800-1504000 | UNUSED ALLOCATION                       |                          | <u>\$106,092.38</u>        |
| EXCESS FEES - EXPENDITURES<br>(FEDERAL ELECTION ACTIVITIES & BALLOT ON DEMAND GRANT & HHS Grant) | 0338800-1504000 | UNUSED ALLOCATION                       |                          | <u>\$0.00</u>              |
| INTEREST INCOME  | 0361100-1504000 | INTEREST INCOME                         |                          | <u>\$0.05</u>              |
| REVENUE-OTHER<br>(CASH RECEIPTS)   | 0341900-1504000 | REVENUE - CASH RECEIPTS                 |                          | <u>\$89,886.20</u>         |
|  |                 | <b>EXCESS FEES DUE AT EOY 19 - 20</b>   |                          | <b><u>\$195,978.63</u></b> |
|  |                 | PAYABLES DUE TO BCC AT 9/30/2020        |                          | <u>\$45,452.48</u>         |
|  |                 | <b>S.O.E. CK. TO BCC AT EOY 19 - 20</b> |                          | <b><u>\$241,431.11</u></b> |