STATE OF FLORIDA
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2021 - 2022

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, 2022.

(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, 2022, by Julie Marcus

Signature of notary public- State of Florida

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

Personally known ✓ or Produced Identification___
Type of Identification Produced_____

HOLLY COLE
Commission # HH 208412
Expires December 15, 2025

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2022

ASSETS AND OTHER DEBITS	Code	General Fund	Ballot on Demand Grant	Federal Elec Activities Grant	General Long-Term Debt	Totals (memorandum only)
Cash	1010000	1,017,530	10,628	35,786	-	1,063,944
Deposit in transit		-				-
Accounts receivable (net)	1150000	(7,392)				(7,392)
Interest receivable	1350000		2			2
Due from Board of County Commissioners	1330700					-
Due from other constitutional officers	1330701					-
Due from other governments	1330001					-
Investments (net)	1510000					-
Inventory	1410000	63,678				63,678
Other assets	1560000	734,221				734,221
Amount to be provided-compensated absences	1890001	-			402,442	402,442
Amount to be provided-Capital Lease Obligation	1450000	-			-	-
TOTAL ASSETS AND OTHER DEBITS		1,808,036	10,631	35,786	402,442	2,256,895
LIABILITIES, EQUITY AND CREDITS						
Accounts payable	2010000	684,697				684,697
Accrued wages and fringe benefits	2160000	117,188				117,188
Due to Board of County Commissioners	2080700	155,712				155,712
Due to other Constitutional Officers	2087712	49,539				49,539
Due to other governments	2080001	1,296				1,296
Deposits	2200000	734,221				734,221
Unearned revenue	2230000	1,780	10,631	35,786		48,197
Compensated absences	2390001	-			402,442	402,442
Capital Lease Obligations	2600000	-			-	-
TOTAL LIABILITIES		1,744,432	10,631	35,786	402,442	2,193,290
EQUITY						
Fund balance - reserved for inventory	2440300	63,678	-	-	-	63,678
Unrestricted Net Assets	3200000	(74)	-	-	-	(74)
TOTAL EQUITY		63,604	-	-	-	63,604
TOTAL LIABILITIES AND EQUITY		1,808,036	10,631	35,786	402,442	2,256,895

PINELLAS COUNTY SUPERVISOR OF ELECTIONS
FUND
REVENUES
For the year ended September 30, 2022

FUND : 001 General

* See Note below

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

Account No.	Description	Amount
381.000	Revenue from BCC Allocation	10,439,470
341.900	Other General Government Charges and Fees	125,409
341.400	Proceeds from the Capital Lease	-
361.100	Interest Income	0
		-
TOTAL REVENUES AND OTHER CREDITS		10,564,879

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, 2022

FUND : Ballot on Demand

* See note below

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

Account No.	Description	Amount
334.000	Ballot on Demand Grant	10,628
361.100	Interest Income	2
TOTAL REVENUES AND OTHER CREDITS		10,631

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
FUND
REVENUES
For the year ended September 30, 2022

FUND : Federal Elections Activities Grant * See note below

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

Account No.	Description	Amount
334.000	Federal Election Activities Grants	-
334.000	Security Grant Network Failover	2,069
334.000	Security Grant Network Security	7,109
334.000	Security Grant Physical	26,609
334.000		-
361.100	Interest Income	0

TOTAL REVENUES AND OTHER CREDITS 35,786

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
FUND
REVENUES
For the year ended September 30, 2022

FUND : Special

* See note below

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

Account No.	Description	Amount
334.000	Other General Government - Personal Services	51,589
334.000	Other General Government - Operating Expenses	141,028
TOTAL REVENUES AND OTHER CREDITS		192,616

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, 2022

FUND: 001 General

* See note below

Account No.	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
381.000	Revenue from BCC Allocation	10,439,470	10,439,470	10,439,470	-
341.900	Other General Government Charges and Fees			125,409	125,409
					-
341.400	Proceeds from the Capital Lease			-	
361.100	Interest Income			0	0
TOTAL REVENUES AND OTHER CREDITS			10,439,470	10,564,879	125,409

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, 2022

FUND: Ballot on Demand Grant

* See note below

Account No.	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
334.000	Ballot on Demand Grant	10,628	10,628	10,628	-
381.000	Interest	2	2	2	(0)
TOTAL REVENUES AND OTHER CREDITS			10,630	10,631	(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
REVENUES
BUDGET AND ACTUAL
For the year ended September 30, 2022

FUND: Federal Elections Activities Grant

* See note below

Account No.	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
334.000	Security Grant Network Failover	2,069	2,069	2,069	-
		-	-	-	-
334.000	Security Grant Network Security	7,109	7,109	7,109	-
334.000	Security Grant Physical	26,609	26,609	26,609	-
361.100	Revenue from Interest	-	-	-	-
TOTAL REVENUES AND OTHER CREDITS			35,786	35,786	-

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, 2022

FUND: Special

* See note below

Account No.	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
334.000	Other General Government - Personal S	51,589	51,589	51,589	-
334.000	Other General Government - Operating	141,028	141,028	141,028	
TOTAL REVENUES AND OTHER CREDITS			192,616	192,616	-

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, 2022

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	5,061,480
513	30	Other General Government - Operating Expenses	5,207,353
513	60	Other General Government - Capital Outlay	158,626
591	90	Interfund Transfer to the Board of County Commissioners	137,420
		Excess Revenues, Investment Income and Revenue Other	
TOTAL EXPENDITURES AND OTHER DEBITS			10,564,879

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, 2022

FUND : Ballot on Demand Grant

* See note below

EXPENDITURES AND OTHER DEBITS
(511.10 THROUGH 599.91)

Account No.	Object	Description	Amount
513	30	Other General Government - Operating Expenses	10,631
513	30	Other General Government - Machinery & Equipment	-

TOTAL EXPENDITURES AND OTHER DEBITS 10,631

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
For the year ended September 30, 2022

FUND : Federal Elections Activities Grant

* See note below

EXPENDITURES AND OTHER DEBITS
(511.10 THROUGH 599.91)

Account No.	Object	Description	Amount
513	10	Other General Government - Personal Services	-
513	30	Other General Government - Operating Expenses	2,069
513	30	Other General Government - Operating Expenses	7,109
513	30	Other General Government - Operating Expenses	26,609
513	60	Other General Government - Capital Outlay	0

TOTAL EXPENDITURES AND OTHER DEBITS 35,786

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
For the year ended September 30, 2022

FUND : Special Funds

* See note below

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

Account No.	Object	Description	Amount
513	10	Other General Government - Personal Services	51,589
513	30	Other General Government - Operating Expenses	141,028
513	60	Other General Government - Capital Outlay	-
TOTAL EXPENDITURES AND OTHER DEBITS			192,616

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, 2022

FUND: 001 General

* See note below

Account No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	10	Other General Government	5,285,354	5,285,354	5,061,480	223,874
		Personal Services				
513	30	Operating Expenses	4,826,734	4,826,734	5,207,353	(380,619)
513	60	Capital Outlay	327,382	327,382	158,626	168,756
591	90	Interfund Transfer to the Board of County Commissioners		-	137,420	(137,420)
		Excess Revenues, Investment Income and Revenue Other				-
					-	-
TOTAL EXPENDITURES AND OTHER DEBITS			10,439,470	10,439,470	10,564,879	(125,409)

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, 2022

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	10,631	10,630	10,631	(0)
513	60	Capital Outlay			-	-
TOTAL EXPENDITURES AND OTHER DEBITS			10,631	10,630	10,631	(0)

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, 2022

FUND: Federal Elections Activities Grant

* See note below

Account No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	10	Other Gen Government Personal Expenses	-	-	-	-
						-
513	30	Security Grant Network Failover	2,069	2,069	2,069	-
513	30	Security Grant Network Security	7,109	7,109	7,109	-
513	30	Security Grant Physical	26,609	26,609	26,609	-
513	30	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES AND OTHER DEBITS			35,786	35,786	35,786	-

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, 2022

FUND: Special Funds

* See note below

Account No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	10	Other General Government - Personal Services	51,589	51,589	51,589	-
513	30	Other General Government - Operating Expenses	141,028	141,028	141,028	-
TOTAL EXPENDITURES AND OTHER DEBITS			192,616	192,616	192,616	-

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, 2022

Employee Retirement System

Contribution percentage rates by job class as of September 30, 2022

Elected official	60.00%
Regular	14.91%
Senior Management	34.57%
Drop	18.60%

Contribution to the plan for the fiscal year ended September 30, 2022	$	563,485
Total Covered Payroll expenditures for the fiscal year ended September 30, 2022	$	3,279,367

Other Postemployment Health Care Benefits (OPEB) Plan

Contribution to the plan for the fiscal year ended September 30, 2022	$	88,423

Related Party Transactions *

Total Funding provided by the Board for the fiscal year		$	10,439,470
Amounts due to the Board at fiscal year end			
Distribution of excess fees		$	10,000
Revenue & Interest Income		$	125,409
Amounts due for services	PP18, 19 & 20 Health/Dental pd ck #86032 = $94,582.55 PP21 Health/Dental pd ck # = $16,095.96	$	34,389
Amounts due to other constitutional officers at fiscal year end		$	49,539
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 09/30/2022 DR	CR
EXCESS FEES (UNUSED BUDGET ALLOC.)	0338800-1504000	UNUSED ALLOCATION		$2,011.09
EXCESS FEES - EXPENDITURES (FEDERAL ELECTION ACTIVITIES & BALLOT ON DEMAND GRANT & HHS Grant)	0338800-1504000	UNUSED ALLOCATION	$	10,000
INTEREST INCOME	0361100-1504000	INTEREST INCOME		$0.00
REVENUE-OTHER (CASH RECEIPTS)	0341900-1504000	REVENUE - CASH RECEIPTS	$	125,409
		EXCESS FEES DUE AT EOY 21 - 22		**$137,419.69**
		PAYABLES DUE TO BCC AT 9/30/2022	$	34,389
		S.O.E. CK. TO BCC AT EOY 21 - 22		**$171,808.43**

FOOTNOTE DATA
September 30, 2022

Accumulated Compensated Absences

The change in accumulated compensated absences during the year ended September 30, 2022 is as follows:

Compensated absences, October 1, 2021	$421,459.09
Compensated absences earned 10/1/21 - 9/30/22	($308,557.74)
Compensated absences used 10/1/21 - 9/30/22	$327,575.15
Compensated absences, September 30, 2022	$402,441.68

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, 2022:

Fiscal year ending: *		
2018	$	-
2019		-
2020		-
2021		-
2022		-
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, 2022
$ -	$ -	$ -	$ -