### STATE OF FLORIDA CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2021 - 2022

Name of governmental unit PINELLAS COUNTY SUPERVISOR OF ELECTIONS	CERTIFICATION
Address 13001 Starkey Road	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.
City and zip code Largo, FL 33773 Name of chief financial officer Susan Morse	(Signature)
Title of chief financial officer	OFFICE OF SUPERVISOR OF ELECTIONS
Election Finance Manager	Pinellas County, Florida
Telephone number (727) 464-4989  **********************************	STATE OF FLORIDA COUNTY OF PINELLAS Sworn to and subscribed before me this 25 day of October 2022, by Julia Marcus Signature of notary public- State of Florida
Person who may be contacted regarding this report.	(Print, Type, or Stamp Commissoned Name of Notary Public)
Name Susan Morse	Personally known vor Produced Identification
Telephone number (727) 464-4989	Type of Identification Produced

Expires December 15, 2025

### PINELLAS COUNTY SUPERVISOR OF ELECTIONS

### COMBINED BALANCE SHEET

### ALL FUND TYPES AND ACCOUNT GROUPS

### September 30, 2022

		General	Ballot on	Federal Elec	General	Totals		
		Fund	Fund	Fund De	Demand	Activities	Long-Term	(memorandum
ASSETS AND OTHER DEBITS	Code		Grant	Grant	Debt	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 abser	nces 1890001	-			402,442	402,442		
Amount to be provided-Capital Lease Obliga		-			767			
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	<u>-</u>			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)		
						52.504		
TOTAL EQUITY		63,604	-	-	-	63,604		
		1 000 026	10,631	35,786	402,442	2,256,895		
TOTAL LIABILITIES AND EQUITY		1,808,036	10,031	33,100	-102,742	2,230,033		

For the year ended September 30, 2022

FUND:	001 General	* See Note below
	AND OTHER CREDITS BROUGH 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
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TOTAL REVE	ENUES AND OTHER CREDITS	10,564,879

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<sup>&</sup>lt;sup>1</sup> This amount should include the value if you had purchased the assets, or of any new leases entered into

For the year ended September 30, 2022

FUND:	Ballot on Demand	* See note below
	IND OTHER CREDITS IROUGH 389.9XX)	
Account No	Description	Amount
334.000	Ballot on Demand Grant	10,628
361.100	Interest Income	2
	\$1.500 miles	
TOTAL REVE	NUES AND OTHER CREDITS	10,631

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### For the year ended September 30, 2022

FUND:	Federal Elections Activities Grant	* See note below
	AND OTHER CREDITS HROUGH 389.9XX)	
Account No	o. 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	n	
361.100	Interest Income	0
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TOTAL REV	ENUES AND OTHER CREDITS	35,786

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For the year ended September 30, 2022

FUND:	Special	* See note below
	AND OTHER CREDITS HROUGH 389.9XX)	
Account No	Description	Amount
334.000	Other General Government - Personal Services	51,589
334.000	Other General Government - Operating Expenses	141,028
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TOTAL REV	ENUES AND OTHER CREDITS	192,616

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# PINELLAS COUNTY SUPERVISOR OF ELECTIONS REVENUES BUDGET AND ACTUAL

For the year ended September 30, 2022

FUND:	001 General	001 General			* See note below	
Account No	o. 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	(	
				-		
	\$					
TOTAL REVI	ENUES AND OTHER CREDITS		10,439,470	10,564,879	125,40	

 $<sup>^{\</sup>star}\,$  The actual column here will be updated here when the Revenues sheet is completed.

### **BUDGET AND ACTUAL**

### For the year ended September 30, 2022

FUND:	Ballot on Demand Grar	nt		* See no	te below
Account No	o. Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
334.000	Ballot on Demand Grant	10,628	10,628	10,628	
33 1.000	Dallot 611 Dalland Grown				
381.000	Interest	2	2	2	(0
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	YENUES AND OTHER CREDITS	Y ======	10,630	10,631	(0

<sup>•</sup> The actual column here will be updated here when the Revenues sheet is completed.

### **BUDGET AND ACTUAL**

### For the year ended September 30, 2022

FUND:	Federal Elections Activiti	es Grant		* See note belov	
Account No	o. Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCI
334.000	Security Grant Network Failover	2,069	2,069	2,069	
334,000	Security Grant Network Fallove.			-	_
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				7
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TOTAL REV	ENUES AND OTHER CREDITS		35,786	35,786	

<sup>\*</sup> The actual column here will be updated here when the Revenues sheet is completed.

#### **BUDGET AND ACTUAL**

### For the year ended September 30, 2022

FUND:	Special			* See note below	
Account N	o. Description Other General Government - Personal S	ORIGINAL BUDGET 51,589	FINAL BUDGET 51,589	ACTUAL 51,589	VARIANCE
334.000	Other General Government - Operating	141,028	141,028	141,028	
					-
TOTAL REV	ENUES AND OTHER CREDITS		192,616	192,616	-

<sup>\*</sup> The actual column here will be updated here when the Revenues sheet is completed.

### For the year ended September 30, 2022

FUND .		001 General	* See note below	
		AND OTHER DEBITS UGH 599.XXX)		
Account No. O	<u>bject</u>	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		
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Note\* Once you complete the actual expenditures figures here, they will update the actual figures on the Exp. Budget Sheet

**TOTAL EXPENDITURES AND OTHER DEBITS** 

10,564,879

### For the year ended September 30, 2022

FUND :	Ballot on Demand Grant	* See note below

### EXPENDITURES AND OTHER DEBITS (511.10 THROUGH 599.91)

513 30 513 30	Other General Government - Operating Expenses  Other General Government - Machinery & Equipment	10,631
513 30	Other General Government - Machinery & Equipment	
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	TURES AND OTHER DEBITS	10,631

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### For the year ended September 30, 2022

FUND Federal Elections Activities Grant * 5	See note belov
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### EXPENDITURES AND OTHER DEBITS (511.10 THROUGH 599.91)

ccount No. Obje	<u>ct</u> Description	Amount
513 10	Other General Government - Personal Services	-
513 30	Other General Government - Operating Expenses	2,06
513 30	Other General Government - Operating Expenses	7,10
513 30	Other General Government - Operating Expenses	26,60
513 60	Other General Government - Capital Outlay	-
		-
OTAL EXPEN	DITURES AND OTHER DEBITS	35,78

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### For the year ended September 30, 2022

FUND:	Special Funds	* See note below
EXPENDITURES A	AND OTHER DEBITS JGH 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	
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Note\* Once you complete the actual expenditures figures here, they will update the actual figures on the Exp. Budget Sheet

**TOTAL EXPENDITURES AND OTHER DEBITS** 

192,616

### **BUDGET AND ACTUAL**

### For the year ended September 30, 2022

FUND:		001 General			* <u>S</u>	ee 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
515		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 Incor	ne and Revenue Other			*12/
TOTAL EXP		ES AND OTHER DEBITS	10,439,470	10,439,470	10,564,879	(125,409)

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

### **BUDGET AND ACTUAL**

For the year ended September 30, 2022

FUND:		Ballot on Demand			*	See note below
Account No.	Object	Description Other General Courtment	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				
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TOTAL EXP	ENDITUR	ES AND OTHER DEBITS	10,631	10,630	10,631	(0)

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

### **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		-		
313		Ottor dell'advernment i disorial axpenses	// <del></del>			
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	3
513	30	Capital Outlay		( )		3
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TOTAL EXP	ENDITUR	ES AND OTHER DEBITS	35,786	35,786	35,786	

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

### **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	
		Other General Government -		/		
513	30	Operating Expenses	141,028	141,028	141,028	100
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TOTAL EXP	ENDITU	RES AND OTHER DEBITS	192,616	192,616	192,616	12

<sup>\*</sup> 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  Regular  Senior Management  Drop		60.00% 14.91% 34.57% 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 Revenue & Interest Income Amounts due for services  PP18, 19 & 20 Health/Dental pd ck #86032 = \$94,582.55 PP21 Health/Dental pd ck # = \$16,095.96	\$ \$ \$	10,000 125,409 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

<sup>\*</sup> 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 ACTIVI	10338800-1504000 TIES & BALLOT ON DEMAND GRAN	UNUSED ALLOCATION  [ & HHS Grant)		\$ 10,000
INTEREST INCOME	0361100-1504000	INTEREST INCOME		\$0.00
REVENUE-OTHER (CASH RECEIPTS)	0341900-1504000	REVENUE - CASH RECE	IPTS	\$ 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	\$ _

<sup>\*</sup>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		Retire	ments	Septe	mber 30, 202	2
\$	-	\$	-	\$	-	\$	-	