STATE OF FLORIDA CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2019 - 2020

Name of governmental unit	CERTIFICATION
PINELLAS COUNTY SUPERVISOR OF ELECTIONS	
	do solemnly swear that the information reported herein is a true,
Address	correct and complete report of the financial position and all revenues and
13001 Starkey Road	expenditures of my office for the year ending September 30, 2020.
City and zip code	
Largo, FL 33773	Was II
Name of chief financial officer	(Signature)
Susan Morse	_
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 23 day
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
	of Ontober, 2020, by Julie Marcus
	WOCO-
	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 V or Produced Identification
Telephone number (727) 464-4989	Type of Identification Produced
	HOLLY COLE
	Commission # GG 167561
	Expires December 12, 2021 Bonded Thru Trey Fain Insurance 800-385-7019

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 2020

		General	Ballot on	Federal Elec	General	Totals
	Fund De	Demand	Demand Activities	Long-Term	(memorandum	
ASSETS AND OTHER DEBITS	Code		Grant	Grant	Debt	only)
Cash	1010000	1,085,863	51,627	568,950		1,706,439
Deposit in transit		54,538			(20)	54,538
Accounts receivable (net)	1150000	1,293	¥.			1,293
Interest receivable	1350000				\$40.00 10.00	=
Due from Board of County Commissioners	1330700		-			
Due from other constitutional officers	1330701					-
Due from other governments	1330001					:-
Investments (net)	1510000	-			2	-
Inventory	1410000	65,799				65,799
Other assets	1560000	580,981			*	580,981
Amount to be provided-compensated absences	1890001	-	[2]		299,626	299,626
Amount to be provided-Capital Lease Obligation	1450000				130	
TOTAL ASSETS AND OTHER DEBITS		1,788,473	51,627	568,950	299,626	2,708,675
				7		
LIABILITIES, EQUITY AND CREDITS	2 2					
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			102 8	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	8			299,626	299,626
Capital Lease Obligations	2600000	<u> </u>		1042		-
TOTAL HABILITIES		4				
TOTAL LIABILITIES	120	1,722,674	51,627	568,950	299,626	2,642,876
EQUITY						
Fund balance - reserved for inventory	2440300	65,799	-	72	H	65,799
Unrestricted Net Assets	3200000	-	-	-		2
TOTAL EQUITY		65,799		2	-	65,799

REVENUES

For the year ended September 30, 2020

FUND:	001 General	* See Note below
	AND OTHER CREDITS THROUGH 389.9XX)	
Account N	O. Description	Amount
381.000	Revenue from BCC Allocation	10,127,320
341.900	Other General Government Charges and Fees	89,886
341.400	Proceeds from the Capital Lease	
361.100	Interest Income	0
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	ENUES AND OTHER CREDITS	10,217,206
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¹ This amount should include the value if you had purchased the assets, or of any new leases entered into this year

REVENUES

For the year ended September 30, 2020

FUND:	Ballot on Demand	* See note below
	AND OTHER CREDITS HROUGH 389.9XX)	
Account No	O. Description	Amount
334.000	Ballot on Demand Grant	7,500
361.100	Interest Income	6
-		
7886 500		
TOTAL REVI	ENUES AND OTHER CREDITS	7,506

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REVENUES

For the year ended September 30, 2020

FUND : Federal Elections Activities Grant		* See note below		
	AND OTHER CREDITS HROUGH 389.9XX)			
Account No	Description	<u>Amount</u>		
334.000	Federal Election Activities Grants FY17, FY18, FY19	138,743		
334.000	Security Grant	122,605		
334.000 334.000	CARES Grant	379,402		
334.000	37-10. VI-10. LIV	72		
361.100	Interest Income	0		
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TOTAL REVE	NUES AND OTHER CREDITS	640,750		

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REVENUES

For the year ended September 30, 2020

FUND:		Special	* See note below
	AND OTHER (HROUGH 389		
Account No	D	Description	Amount
334.000	Special Funds		89,814
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TOTAL REVI	ENUES AND C	THER CREDITS	89,814

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BUDGET AND ACTUAL

For the year ended September 30, 2020

FUND:	001 General	2 2000		* See no	te below
Account N	o. Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCI
381.000	Revenue from BCC Allocation	10,127,320	10,127,320	10,021,228	106,09
341.900	Other General Government Charges				
	and Fees			89,886	89,88
341.400	Proceeds from the Capital Lease			.5	
361.100	Interest Income			0	
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OTAL REVI	ENUES AND OTHER CREDITS		10,127,320	10,111,114	195,979

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

BUDGET AND ACTUAL

For the year ended September 30, 2020

FUND:	Ballot on Demand G	rant		* See no	* See note below	
Account No	. Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANC	
334.000	Ballot on Demand Grant	59,171	59,171	7,500	51,67	
381.000	Interest		6	6		
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OTAL REVE	NUES AND OTHER CREDITS		59,177	7,506	51,67	
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^{*} The actual column here will be updated here when the Revenues sheet is completed.

BUDGET AND ACTUAL

For the year ended September 30, 2020

FUND:	Federal Elections Activi	* See note belo			
A convert NI	- Description	ORIGINAL	FINAL		THE BLANDS
	o. Description	BUDGET	BUDGET	ACTUAL	VARIANCE
334.000	Federal Election Activities Grant	187,479	187,479	138,743	48,736
334.000	Federal Security Grant JESI	122,605	122,605	122,605	
334.000	CARES Grant	899,616	899,616	379,402	520,214
361.100	Revenue from Interest		25		25
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TOTAL REVI	ENUES AND OTHER CREDITS		1,209,724	640,750	568,974

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^{*} The actual column here will be updated here when the Revenues sheet is completed.

BUDGET AND ACTUAL

For the year ended September 30, 2020

FUND: Special	Special			te below
Account No. Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
334.000 Special Funds	74	(ma)	89,814	(89,814)
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	#			\$
TOTAL REVENUES AND OTHER CREDITS		油	89,814	(89,814)
Duplicate this page if additional lines are needed				

^{*} The actual column here will be updated here when the Revenues sheet is completed.

For the year ended September 30, 2020

FUND:		001 General	* See note below
		AND OTHER DEBITS UGH 599.XXX)	
Account No	o. Object	Description	Amount
513	10	Other General Government - Personal Services	5,650,153
513	30	Other General Government - Operating Expenses	4,119,618
513	60	Other General Government - Capital Outlay	251,456
591	90	Interfund Transfer to the Board of County Commissioners	195,979
-		Excess Revenues, Investment Income and Revenue Other	
	-		*
	_		
			-
TOTAL EX	PENDIT	TURES AND OTHER DEBITS	10 217 206

Note* Once you complete the actual expenditures figures here, they will update the actual figures on the Exp. **Budget Sheet**

10,217,206

For the year ended September 30, 2020

FUND:		Ballot on Demand Grant	* See note below
EXPENDITUE (511.10 THR		AND OTHER DEBITS GH 599.91)	
Account No. Ob	<u>oject</u>	Description	Amount
513	30	Other General Government - Operating Expenses	3,544
513 3	30	Other General Government - Machinery & Equipment	4,000
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TOTAL EXPE	NDIT	URES AND OTHER DEBITS	7,544

Note* Once you complete the actual expenditures figures here, they will update the actual figures on the Exp. Budget Sheet

For the year ended September 30, 2020

FUND:	Federal Elections Activities Grant	* See note bek
FUND.	rederal Elections Activities Grant	* See note

EXPENDITURES AND OTHER DEBITS (511.10 THROUGH 599.91)

Account No	. Object	Description	Amount
513	10	Other General Government - Personal Services	15,960
513	30	Other General Government - Operating Expenses	122,783
513	30_	Other General Government - Machinery & Equipment	288,090
513	30_	Other General Government - Operating Expenses	213,917
361	10	Interest Income	
	_		
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TOTAL EX	PENDIT	TURES AND OTHER DEBITS	640,750

Duplicate this page if additional lines are needed.

For the year ended September 30, 2020

FUND:		Special Funds	* See note below
		AND OTHER DEBITS UGH 599.XXX)	
Account No	. Object	Description	Amount
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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TOTAL EX	PENDI	TURES AND OTHER DEBITS	89,814

BUDGET AND ACTUAL

For the year ended September 30, 2020

FUND:		001 General			* 9	See note below
Account No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	10	Other General Government	5,650,153	5,650,153	5,650,153	
		Personal Services				
513	30	Operating Expenses	4,119,618	4,119,618	4,119,618	ja,
513	60	Capital Outlay	251,456	251,456	251,456	-
591	90	Interfund Transfer to the Board of C Excess Revenues, Investment Income			195,979	(195,979)
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TOTAL EXPE	NDITURE	S AND OTHER DEBITS	10,021,228	10,021,228	10,217,206	(195,979)

^{*} The actual column here will be updated here when the Expenditure sheet is completed.

BUDGET AND ACTUAL

For the year ended September 30, 2020

FUND:		Ballot on Demand				See note below
Account No.	Object 10	Description Other General Government Personal Services	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	30	Operating Expenses	1 2 2 1	59,171	3,544	55,627
513	60	Capital Outlay			4,000	(4,000)
	_					
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TOTAL EXPE	NDITURE	S AND OTHER DEBITS	#1	59,171	7,544	51,627

^{*} The actual column here will be updated here when the Expenditure sheet is completed.

BUDGET AND ACTUAL

For the year ended September 30, 2020

FUND:		Federal Elections Activities Grant			*	See note belo
			ORIGINAL	FINAL		
Account No.	Object	Description	BUDGET	BUDGET	ACTUAL	VARIANCE
513	10	Other Gen Government Personal Expenses			15,960	
513	30	Fed Election Grants Operating Expenses		187,479	122,783	64,69
513	30	JESI & CARES Machinery & Equipment		122,605	288,090	(165,48
513	30	CARES Grant Operating Expenses		899,616	213,917	685,69
513	30	Operating Expenses HHS Grant				
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OTAL EVE		ES AND OTHER DEBITS		1,209,699	640,750	584,91

^{*} The actual column here will be updated here when the Expenditure sheet is completed.

BUDGET AND ACTUAL

For the year ended September 30, 2020

FUND:		Special Funds			*	See note below
Account No.	Object 10	Description Other General Government Personal Services	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	30	Operating Expenses	*	-	89,814	(89,814)
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TOTAL EXPE	NDITURI	ES AND OTHER DEBITS		-	89,814	(89,814)

^{*} 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:	3

2016	\$	205,350
2017		182,520
2018		:=
2019		-
2020		
Thereafter	New York	
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	Retire	ments	Septe	mber 30, 2020
\$	067	\$	\$	=	\$	1:00

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 uley facilly 6 - 1		0.000	
Contribution to the plan for the fiscal year ended September 30, 2020		\$	108,414
Related Party Transactions *			
related Party (Palisactions "			
Total Funding provided by the Board for the fiscal year		*	40 407 000
Total Fallating provided by the board for the fiscal year		\$	10,127,320
Amounts due to the Board at fiscal year end			
Distribution of excess fees			105 000
Revenue & Interest Income		\$	106,092
Amounts due for services		\$	89,886
Amounts due for services		\$	45,452
Amounts due to other constitutional officers at fiscal year end	Pd 10/9/20 check #78795 \$1532.00	\$	160 227
Inv #11437 pd check #78874 10/23		Þ	169,237
Amounts due from the Board at fiscal year end	Invoice 11448 due \$40,349,05		0
and the second of the second o			0
Amounts due from other constitutional officers at fiscal year end			0
on one of the original of the			U
* Diago include a selectular to the state of the State of			

^{*} Please include a schedule to show the detail of these items

ITEM	ACCOUNT	CROSS REFERENCE BAL PER BOOKS 09/30/2020		
EXCESS FEES (UNUSED BUDGET ALLOC.)	0338800-1504000	UNUSED ALLOCATION	DR	CR \$106,092.38
EXCESS FEES - EXPENDITURES : 0338800-1504000 UNUSED ALLOCATION \$0.00 (FEDERAL ELECTION ACTIVITIES & BALLOT ON DEMAND GRANT & HHS Grant)				
INTEREST INCOME	0361100-1504000	INTEREST INCOME		\$0.05
REVENUE-OTHER (CASH RECEIPTS)	0341900-1504000	REVENUE - CASH RECEI	PTS	\$89.886.20
		EXCESS FEES DUE AT	EOY 19 - 20	\$195,978.63
		PAYABLES DUE TO BCC	AT 9/30/2020	<u>\$45,452.48</u>
		S.O.E. CK. TO BCC AT	EOY 19 - 20	\$241,431.11