



Leslie R. Swan
Supervisor of Elections
Indian River County

October 29, 2024

The Honorable Susan Adams, Chairman
 Indian River County Board of County Commissioners
 Building A
 1801 27th Street
 Vero Beach, FL 32960-3388

Dear Chairman Adams,

Enclosed is check number 1575 for \$ 31,880.30, which represents funds due to the Board of County Commissioners for the period ending September 30, 2024, as detailed below:

Interest Earned	\$ 3,475.25
Candidate Qualifying Fees	\$ 14,822.22
Candidate Fees	\$ 1,881.02
Excess 23/24 Budget	\$ 11,701.81
TOTAL	\$ 31,880.30

Should you have any questions or require additional information, please do not hesitate to contact me at 226-4705.

Sincerely,

Leslie Rossway Swan
 Supervisor of Elections

CC: Elissa Nagy, Finance Director
 Kristin Daniels, Budget Director



IRC Supervisor of Elections
Profit & Loss
October 2023 through September 2024

	Oct '23 - Sep 24
Ordinary Income/Expense	
Income	
40002 · Lease Financings	18,824.00
40006 · SOE Fees	3,905.90
40007 · BUDGET TRANSFER	2,175,805.00
40008 · WORKERS' COMP. PAID BY BOCC	5,908.00
40009 · INTEREST	0.00
40010 · City Reimbursements	91,383.00
	2,295,825.90
Total Income	2,295,825.90
Gross Profit	2,295,825.90
Expense	
60001 · SALARIES	
Supplemental Salary (Supplemental Salary)	60,646.79
Executive Salaries	158,324.92
Regular Salaries	235,371.80
Regular Wages	338,446.34
Part-Time Wages	0.00
Regular Wage Overtime	17,194.43
Temp. Election Help	107,162.37
Temp. Help Overtime	705.00
Clerks and Poll Workers	87,117.00
	1,004,968.65
Total 60001 · SALARIES	1,004,968.65
60002 · PAYROLL EXPENSES	
Company Medicare	12,660.27
Company Social Security	54,133.74
Retirement Contributions	112,735.39
Insurance	
Life/Health	123,320.15
Dental	3,818.66
Worker's Comp	1,596.00
	128,734.81
Total Insurance	128,734.81
60003 · Other Post Employment Benefits	4,312.00
60002 · PAYROLL EXPENSES - Other	0.00
	312,576.21
Total 60002 · PAYROLL EXPENSES	312,576.21
60005 · CONTRACTUAL SERVICES	
Processing Fees	6,847.86
Security System	1,200.00

IRC Supervisor of Elections
Profit & Loss
October 2023 through September 2024

	Oct '23 - Sep 24
Equipment Transport	1,674.20
Other Services	2,550.78
Total 60005 · CONTRACTUAL SERVICES	12,272.84
60006 · TRAVEL	
Executive Travel	3,122.35
Staff Travel	516.00
Temp help mileage	1,154.02
Total 60006 · TRAVEL	4,792.37
60007 · TELEPHONE	
Telephones	8,461.89
Total 60007 · TELEPHONE	8,461.89
60008 · POSTAGE	
Regular	108,342.70
FedEx	163.96
Shipping & Handling	452.08
Total 60008 · POSTAGE	108,958.74
60009 · RENT/LEASES	
Lease Interest	625.55
Lease Principal	3,871.65
Building & Precincts	5,136.00
Office Equipment	21.31
Total 60009 · RENT/LEASES	9,654.51
60010 · Insurance	
Automotive Insurance	950.00
Total 60010 · Insurance	950.00
60011 · REPAIR & MAINTENANCE	
Office Equipment	16,772.38
Total 60011 · REPAIR & MAINTENANCE	16,772.38
61000 · PRINTING & BINDING	139,196.96
62000 · PROMOTIONAL	
Advertising	29,384.28
Total 62000 · PROMOTIONAL	29,384.28

**IRC Supervisor of Elections
Profit & Loss
October 2023 through September 2024**

	Oct '23 - Sep 24
63000 · OFFICE	
General Supplies	27,314.38
Bank Charges	1,498.14
Total 63000 · OFFICE	28,812.52
64000 · COMPUTER	
Software Licensing & Support	263,869.88
Supplies, maint.	112,304.75
Equipment under 5000.00	33,857.68
Total 64000 · COMPUTER	410,032.31
65000 · OPERATING SUPPLIES	
Warehouse supplies	6,154.02
Van supplies, fuel	5,842.43
Total 65000 · OPERATING SUPPLIES	11,996.45
66000 · SUBSCRIPTIONS/EDUCATION	
Dues & Membership	5,350.47
Meetings /Seminars/Classes	2,373.55
Total 66000 · SUBSCRIPTIONS/EDUCATION	7,724.02
67000 · CAPITAL OUTLAY	
Attractive Items (Value at least \$1K but less \$ 5K)	3,677.41
Lease Capital Outlay	18,824.00
Machinery and Equipment	155,068.55
Total 67000 · CAPITAL OUTLAY	177,569.96
Total Expense	2,284,124.09
Net Ordinary Income	11,701.81
Other Income/Expense	
Other Expense	
70000 · BOCC/Excess Budget	11,701.81
Total Other Expense	11,701.81
Net Other Income	-11,701.81
Net Income	0.00

IRC Supervisor of Elections
Balance Sheet
As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
11000 · General Funds	
Southstate	
Money Market- Southstate	20,279.07
Payroll- Southstate	650.13
Operating- Southstate	<u>110,897.00</u>
Total Southstate	131,826.20
TD Bank	
OPERATING- TD BANK	<u>9,613.67</u>
Total TD Bank	<u>9,613.67</u>
Total 11000 · General Funds	141,439.87
11006 · CASH REGISTER "BANK"	<u>25.00</u>
Total Checking/Savings	141,464.87
Accounts Receivable	
11007 · Accounts Receivable (990 line 47a)	<u>57.84</u>
Total Accounts Receivable	57.84
Other Current Assets	
1300 · Payroll Service Customer Asset	-0.08
11010 · Prepaid expenses (990 line 53)	
Computer maintenance and support	<u>11,160.00</u>
Total 11010 · Prepaid expenses (990 line 53)	<u>11,160.00</u>
Total Other Current Assets	<u>11,159.92</u>
Total Current Assets	152,682.63
Other Assets	
20000 · Provide for Compensated Absence	<u>40,100.20</u>
Total Other Assets	<u>40,100.20</u>
TOTAL ASSETS	<u><u>192,782.83</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts payable (990 line 60)	<u>77,658.37</u>

IRC Supervisor of Elections
Balance Sheet
As of September 30, 2024

	Sep 30, 24
Total Accounts Payable	77,658.37
Credit Cards	
20002 · Credit card (990 line 60)	4,759.87
Total Credit Cards	4,759.87
Other Current Liabilities	
20005 · QUALIFYING FEES	9,631.48
20006 · DUE TO OTHER GOVERNMENTS (BOCC)	31,880.30
21000 · Payroll Liabilities	
FRS 3% Employee Portion (FRS 3% Employee Contribution)	1,209.66
FRS	8,069.21
21000 · Payroll Liabilities - Other	-5,439.18
Total 21000 · Payroll Liabilities	3,839.69
23000 · ACCRUED WAGES PAYABLE	19,418.71
24000 · ACCRUED P/R TAXES PAYABLE	1,485.53
25000 · ACCRUED BENEFITS PAYABLE	2,029.67
26000 · EMPLOYEE OPTIONAL DED.	
MOO- Vol Life & Spouse (Voluntary Life)	402.10
Vision- Eye Med (Vision Insurance)	21.99
P&A FSA (FSA Account and Cobra Provider)	603.89
LTD- Mutual of Omaha	334.44
Lincoln Financial	610.00
United Way	4.00
Accident	2.59
Total 26000 · EMPLOYEE OPTIONAL DED.	1,979.01
Total Other Current Liabilities	70,264.39
Total Current Liabilities	152,682.63
Long Term Liabilities	
30000 · ACCRUED COMPENSATED ABSENCES	40,100.20
Total Long Term Liabilities	40,100.20
Total Liabilities	192,782.83
TOTAL LIABILITIES & EQUITY	192,782.83

Leslie Swan
SUPERVISOR OF ELECTIONS
County of Indian River-State of Florida
Vero Beach, Florida 32967

SOUTH STATE BANK
83-1403/631

10/29/2024

PAY TO THE ORDER OF BOARD OF COUNTY COMMISSIONERS \$ **31,880.30
Thirty-One Thousand Eight Hundred Eighty and 30/100*****

DOLLARS

BD. OF COUNTY COMMISSIONERS
I.R.C. Finance Department
1801 27th Street
Vero Beach, FL 32960



Leslie R. Swan
MP
AUTHORIZED SIGNATURE

MEMO 23/24 Excess Budget

⑈001575⑈ ⑆063114030⑆ 8010002146058⑈

LESLIE SWAN SUPERVISOR OF ELECTIONS
BOARD OF COUNTY COMMISSIONERS

Date	Type	Reference	Original Amt.	Balance Due	10/29/2024 Discount	Payment
10/29/2024	Bill		31,880.30	31,880.30		31,880.30
					Check Amount	31,880.30

Operating- Southstate 23/24 Excess Budget 31,880.30

LESLIE SWAN SUPERVISOR OF ELECTIONS
BOARD OF COUNTY COMMISSIONERS

Date	Type	Reference	Original Amt.	Balance Due	10/29/2024 Discount	Payment
10/29/2024	Bill		31,880.30	31,880.30		31,880.30
					Check Amount	31,880.30

Operating- Southstate 23/24 Excess Budget 31,880.30

PAYMENT RECORD

