

**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**September 30, 2020**

ASSETS AND OTHER DEBITS	Code	General Fund	Commissary Fund	Department of Children and Families Fund	Secondary Employment Fund	Capital Equipment Fund			Agency Funds	Totals (memorandum only)
							Nonmajor Special Revenue Funds	Internal Service Fund		
Cash and Cash Equivalents	1010000	17,896,001	2,247,712	893,883	399,868	2,342,178	1,054,939	11,955,032	275,226	37,064,839
Accounts receivable (net)	1150000	45,054	83,198		14,683		-	581,414	216,276	940,625
Interest receivable	1350000						-		-	-
Due from other funds	1310000						-	26,444,028	-	26,444,028
Due from Board of County Commissioners	1330700	22,446,470			43,846		100,801		-	22,591,117
Due from Clerk of the Circuit Court	1330700						-		-	-
Due from other Constitutional Officers	1330700						-		-	-
Due from other governments	1330001	1,843,881			14,384		-		-	1,858,265
Inventory	1410000	1,334,434				5,083	-		-	1,339,517
Investments (net)	1510000						21,422	7,619,863	-	7,641,285
Prepaid items	1550000						-		-	-
Other assets	1560000	82,673					-	988,000	-	1,070,673
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>43,648,513</b>	<b>2,330,910</b>	<b>893,883</b>	<b>472,781</b>	<b>2,347,261</b>	<b>1,177,162</b>	<b>47,588,337</b>	<b>491,502</b>	<b>98,950,349</b>

**Pinellas County Sheriff's Office  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
September 30, 2020**

	Code	General Fund	Commissary Fund	Department of Children and Families Fund	Secondary Employment Fund	Capital Equipment Fund	Nonmajor Special Revenue Funds	Internal Service Fund	Agency Funds	Totals (memorandum only)
<b>LIABILITIES, EQUITY AND CREDITS</b>										
Accounts payable	2013000	2,462,661	63,912	22,502	3,023	252,784	29,305	282,987	299,738	3,416,912
Accrued wages and fringe benefits	2160000	10,739,659	98,887	356,558	96,762		11,665		-	11,303,531
Due to other funds	2070000	26,444,028							-	26,444,028
Due to Board of County Commissioners	2080700	2,143,790							9,932	2,153,722
Due to Board of County Commissioners (excess fees)	2080700	210,496							-	210,496
Due to Clerk of Circuit Court	2082000	35,588	133						31	35,752
Due to other Constitutional Officers	2087712								-	-
Due to other governments	2080001	277,857	3,531	1,502	8,359				-	291,249
Other current liabilities	2290000						54,228	3,981,087	22	4,035,337
Net OPEB Obligation									-	-
Individual depositors, unclaimed funds & other deposits	2200000								181,779	181,779
Unearned revenue	2230000		636,767		18,083			12,440	-	667,290
<b>TOTAL LIABILITIES</b>		<b>42,314,079</b>	<b>803,230</b>	<b>380,562</b>	<b>126,227</b>	<b>252,784</b>	<b>95,198</b>	<b>4,276,514</b>	<b>491,502</b>	<b>48,740,096</b>
<b>DEFERRED INFLOW OF RESOURCES</b>										
Advanced grant funding				513,321			-			513,321
<b>TOTAL DEFERRED INFLOW OF RESOURCES</b>		<b>-</b>	<b>-</b>	<b>513,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>513,321</b>
<b>EQUITY AND OTHER CREDITS</b>										
Fund balance - reserved for prepaids			-	-						-
Fund balance - reserved for inventory	2440300	1,334,434	-	-		5,083				1,339,517
Fund balance - reserved for future operations	2440800	-	-	-			1,081,964	43,311,823		44,393,787
Fund balance - reserved inmate & victim welfare	2440600	-	1,527,680	-						1,527,680
Fund balance - reserved for special detail	2440700	-	-	-	346,554					346,554
Fund balance - reserved for capital outlay		-	-	-		2,089,394				2,089,394
Fund balance - unassigned		-	-	-						-
<b>TOTAL EQUITY AND OTHER CREDITS</b>		<b>1,334,434</b>	<b>1,527,680</b>	<b>-</b>	<b>346,554</b>	<b>2,094,477</b>	<b>1,081,964</b>	<b>43,311,823</b>	<b>-</b>	<b>49,696,932</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>		<b>43,648,513</b>	<b>2,330,910</b>	<b>893,883</b>	<b>472,781</b>	<b>2,347,261</b>	<b>1,177,162</b>	<b>47,588,337</b>	<b>491,502</b>	<b>98,950,349</b>

**Pinellas County Sheriff's Office**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**September 30, 2020**

		Pinellas Police Standards Council	Private Civil Process	Miscellaneous Operations Fund	Explorer Post 900	Sheriff's Community Connection	Ride and Run With the Stars	Total
ASSETS	Code							
Cash	1010000	297,474	49,352	576,620	98,385	12,420	20,688	1,054,939
Accounts receivable (net)	1150000	-	-	-	-	-	-	-
Due from other funds	1310000	-	-	-	-	-	-	-
Due from Board of County Commissioners	1330700	9,360	-	91,441	-	-	-	100,801
Due from other Clerk of the Circuit Court	1330700	-	-	-	-	-	-	-
Due from other Constitutional Officers	1330700	-	-	-	-	-	-	-
Due from other governments	1330001	-	-	-	-	-	-	-
Inventory	1410000	-	-	-	-	-	-	-
Investments (net)	1510000	-	-	21,422	-	-	-	21,422
Other assets	1560000	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>		<b>306,834</b>	<b>49,352</b>	<b>689,483</b>	<b>98,385</b>	<b>12,420</b>	<b>20,688</b>	<b>1,177,162</b>

**Pinellas County Sheriff's Office**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**September 30, 2020**

		Pinellas Police Standards Council	Private Civil Process	Miscellaneous Operations Fund	Explorer Post 900	Sheriff's Community Connection	Ride and Run With the Stars	Total
<b>LIABILITIES</b>								
Accounts payable	2012000	1,476	1,785	25,166	878	-	-	29,305
Accrued liabilities	2160000	11,665	-	-	-	-	-	11,665
Due to other funds	2070000	-	-	-	-	-	-	-
Due to Board of County Commissioners	2080700	-	-	-	-	-	-	-
Due to Clerk of Circuit Court	2080200	-	-	-	-	-	-	-
Due to other Constitutional Officers	2087712	-	-	-	-	-	-	-
Due to other governments	2080001	-	-	-	-	-	-	-
Other current liabilities	2290000	-	-	54,228	-	-	-	54,228
Deposits	2200000	-	-	-	-	-	-	-
Unearned revenue	2230000	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>		13,141	1,785	79,394	878	-	-	95,198
<b>DEFERRED INFLOW OF RESOURCES</b>								
Advanced grant funding								-
<b>TOTAL DEFERRED INFLOW OF RESOURCES</b>		-	-	-	-	-	-	-
<b>EQUITY AND OTHER CREDITS</b>								
Fund balance - reserved future operations								
Reserved for inventory	2440300							-
Reserved for inmate and victim welfare	2440600							-
Reserved for special projects	2440800	293,693	47,567	610,089	97,507	12,420	20,688	1,081,964
Reserved for special detail	2440700							-
<b>TOTAL EQUITY AND OTHER CREDITS</b>		293,693	47,567	610,089	97,507	12,420	20,688	1,081,964
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>		306,834	49,352	689,483	98,385	12,420	20,688	1,177,162

**PINELLAS COUNTY SHERIFF'S OFFICE**  
**COMBINING BALANCE SHEET**  
**AGENCY FUNDS**  
**September 30, 2020**

		Individual Depositors	Inmate Trust	Payroll Fund	Total
<b>ASSETS</b>	<b>Code</b>				
Cash	1010000	32,733	242,493	-	275,226
Accounts receivable (net)	1150000	1,260	1,194	213,822	216,276
Due from Board of County Commissioners	1330700	-	-	-	-
Due from Clerk of Circuit Court	1330700	-	-	-	-
Due from other Constitutional Officers	1330700	-	-	-	-
Due from other governments	1330001	-	-	-	-
Inventory	1410000	-	-	-	-
Investments (net)	1510000	-	-	-	-
Other assets	1560000	-	-	-	-
<b>TOTAL ASSETS</b>		<b>33,993</b>	<b>243,687</b>	<b>213,822</b>	<b>491,502</b>
<b>LIABILITIES</b>					
Accounts payable	2012000	-	85,938	213,800	299,738
Individual depositors, unclaimed funds & other deposits	2200000	24,030	157,749	-	181,779
Accrued liabilities	2160000	-	-	-	-
Due to Board of County Commissioners	2080700	9,932	-	-	9,932
Due to Clerk of the Circuit Court	2080700	31	-	-	31
Due to other Constitutional Officers	2080700	-	-	-	-
Due to other governments	2080001	-	-	-	-
Other current liabilities	2290000	-	-	22	22
Deferred revenue	2230000	-	-	-	-
<b>TOTAL LIABILITIES</b>		<b>33,993</b>	<b>243,687</b>	<b>213,822</b>	<b>491,502</b>
<b>EQUITY</b>					
Fund balance - reserved for future operations					-
Fund balance - reserved for inventory					-
Fund balance - reserved for inmate and victim welfare					-
Fund balance - reserved for special detail					-
<b>TOTAL EQUITY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>33,993</b>	<b>243,687</b>	<b>213,822</b>	<b>491,502</b>

**PINELLAS COUNTY, FLORIDA**  
**SHERIFF**  
**Combining Statement of Changes in**  
**Assets and Liabilities – Agency Funds**  
**For the Year Ended September 30, 2020**

	<u>October 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>September 30, 2020</u>
<b>Individual Depositor Fund</b>				
Assets:				
Cash and cash equivalents	\$ 141,603	\$ 488,895	\$ 597,765	\$ 32,733
Accounts Receivable	-	3,254	1,994	1,260
Due from Pinellas County, Florida Board of County Commissioners	-	944	944	-
Due from Pinellas County, Florida Clerk of the Circuit Court	-	-	-	-
Due from Constitutional Officers	-	-	-	-
Due from other governments	-	-	-	-
Total Assets	<u>\$ 141,603</u>	<u>\$ 493,093</u>	<u>\$ 600,703</u>	<u>\$ 33,993</u>
Liabilities:				
Accounts Payable	\$ 15,784	\$ 552,324	\$ 568,108	\$ -
Due to Pinellas County, Florida Board of County Commissioners	3,974	291,520	285,562	9,932
Due to Pinellas County, Florida Clerk of the Circuit Court	46	81	96	31
Due to Pinellas County, Florida Constitutional Officers	-	-	-	-
Due to other governments	-	-	-	-
Unclaimed funds and other deposits	121,799	210,597	308,366	24,030
Total Liabilities	<u>\$ 141,603</u>	<u>\$ 1,054,522</u>	<u>\$ 1,162,132</u>	<u>\$ 33,993</u>
<b>Inmate Trust Fund</b>				
Assets:				
Cash and cash equivalents	\$ 201,420	\$ 5,804,837	\$ 5,763,764	\$ 242,493
Accounts Receivable	12,741	1,194	12,741	1,194
Total Assets	<u>\$ 214,161</u>	<u>\$ 5,806,031</u>	<u>\$ 5,776,505</u>	<u>\$ 243,687</u>
Liabilities:				
Accounts Payable	\$ 70,199	\$ 98,938	\$ 83,199	\$ 85,938
Individual deposits	143,962	5,850,231	5,836,444	157,749
Total Liabilities	<u>\$ 214,161</u>	<u>\$ 5,949,169</u>	<u>\$ 5,919,643</u>	<u>\$ 243,687</u>
<b>Payroll Fund</b>				
Assets:				
Cash and cash equivalents	\$ 1,294	\$ 147,714,611	\$ 147,715,905	\$ -
Accounts receivable	206,110	213,822	206,110	213,822
Total Assets	<u>\$ 207,404</u>	<u>\$ 147,928,433</u>	<u>\$ 147,922,015</u>	<u>\$ 213,822</u>
Liabilities:				
Accounts payable and accrued expenses	\$ 206,110	\$ 149,583,325	\$ 149,575,635	\$ 213,800
Other current liabilities	1,294	149,795,104	149,796,376	22
Due to Pinellas County, Florida Board of County Commissioners	-	-	-	-
Due to Other Governments	-	-	-	-
Total Liabilities	<u>\$ 207,404</u>	<u>\$ 299,378,429</u>	<u>\$ 299,372,011</u>	<u>\$ 213,822</u>

**PINELLAS COUNTY, FLORIDA**  
**SHERIFF**  
**Combining Statement of Changes in**  
**Assets and Liabilities – Agency Funds**  
**For the Year Ended September 30, 2020**

<b>Total – All Agency Funds</b>	<b>October 1, 2019</b>	<b>Additions</b>	<b>Deductions</b>	<b>September 30, 2020</b>
<b>Assets:</b>				
Cash and cash equivalents	\$ 344,317	\$ 154,008,343	\$ 154,077,434	\$ 275,226
Accounts receivable	218,851	218,270	220,845	216,276
Due from Board of County Commissioners	-	944	944	-
Due from Clerk of the Circuit Court	-	-	-	-
Due from Constitutional Officers	-	-	-	-
Due from other governments	-	-	-	-
Total Assets	<u>\$ 563,168</u>	<u>\$ 154,227,557</u>	<u>\$ 154,299,223</u>	<u>\$ 491,502</u>
<b>Liabilities:</b>				
Accounts payable and accrued expenses	\$ 292,093	\$ 150,234,587	\$ 150,226,942	\$ 299,738
Other current liabilities	1,294	149,795,104	149,796,376	22
Due to Pinellas County, Florida Board of County Commissioners	3,974	291,520	285,562	9,932
Due to Pinellas County, Florida Clerk of the Circuit Court	46	81	96	31
Due to Pinellas County, Florida Constitutional Officers	-	-	-	-
Due to other governments	-	-	-	-
Individual deposits	143,962	5,850,231	5,836,444	157,749
Unclaimed funds and other deposits	121,799	210,597	308,366	24,030
Total Liabilities	<u>\$ 563,168</u>	<u>\$ 306,382,120</u>	<u>\$ 306,453,786</u>	<u>\$ 491,502</u>

See accompanying independent auditors' report.





















































