

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2019

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	12,336,093	1,760,824	487,149	464,903	7,598,735	1,269,599	6,323,380	344,318	30,585,001
Accounts receivable (net)	1150000	94,440	75,452		42,646		12,991	316,633	218,851	761,013
Interest receivable	1350000	-					-		-	-
Due from other funds	1310000	887,747					-	22,211,596	-	23,099,343
Due from Board of County Commissioners	1330700	21,338,708			59,334		21,586		-	21,419,628
Due from Clerk of the Circuit Court	1330700	-					-		-	-
Due from other Constitutional Officers	1330700	-					-		-	-
Due from other governments	1330001	1,475,480			40,433		-		-	1,515,913
Inventory	1410000	1,261,868				520,997	-		-	1,782,865
Investments (net)	1510000	-					22,086	7,288,743	-	7,310,829
Prepaid items	1550000	-					-		-	-
Other assets	1560000	215,799					-	460,604	-	676,403
TOTAL ASSETS AND OTHER DEBITS		37,610,135	1,836,276	487,149	607,316	8,119,732	1,326,262	36,600,956	563,169	87,150,995

Pinellas County Sheriff's Office
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2019

LIABILITIES, EQUITY AND CREDITS	Code	General Fund	Commissary Fund	Department of Children and Families Fund	Secondary Employment Fund	Capital Equipment Fund	Special Revenue Funds	Internal Service Fund	Agency Funds	Totals (memorandum only)
Accounts payable	2013000	2,398,110	137,087	22,479	2,049	213,112	35,598	955,232	292,093	4,055,760
Accrued wages and fringe benefits	2160000	9,176,147	100,787	383,811	121,841		10,620		1,295	9,794,501
Due to other funds	2070000	22,211,596						887,747	-	23,099,343
Due to Board of County Commissioners	2080700	1,286,794							3,974	1,290,768
Due to Board of County Commissioners (excess fees)	2080700	1,029,891							-	1,029,891
Due to Clerk of Circuit Court	2082000	28,669		1,529					46	30,244
Due to other Constitutional Officers	2087712	-							-	-
Due to other governments	2080001	209,912	2,943	6,739	4,458				-	224,052
Other current liabilities	2290000	7,148						3,708,369	-	3,715,517
Net OPEB Obligation									-	-
Individual depositors, unclaimed funds & other deposits	2200000								265,761	265,761
Unearned revenue	2230000		627,738		70,006			29,701	-	727,445
TOTAL LIABILITIES		36,348,267	868,555	414,558	198,354	213,112	46,218	5,581,049	563,169	44,233,282
DEFERRED INFLOW OF RESOURCES										
Advanced grant funding				72,591			-			72,591
TOTAL DEFERRED INFLOW OF RESOURCES		-	-	72,591	-	-	-	-	-	72,591
EQUITY AND OTHER CREDITS										
Fund balance - reserved for prepaids			-	-						-
Fund balance - reserved for inventory	2440300	1,261,868	-	-		520,997				1,782,865
Fund balance - reserved for future operations	2440800	-	-	-			1,280,044	31,019,907		32,299,951
Fund balance - reserved inmate & victim welfare	2440600	-	967,721	-						967,721
Fund balance - reserved for special detail	2440700	-	-	-	408,962					408,962
Fund balance - reserved for capital outlay		-	-	-		7,385,623				7,385,623
Fund balance - unassigned		-	-	-						-
TOTAL EQUITY AND OTHER CREDITS		1,261,868	967,721	-	408,962	7,906,620	1,280,044	31,019,907	-	42,845,122
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS		37,610,135	1,836,276	487,149	607,316	8,119,732	1,326,262	36,600,956	563,169	87,150,995

Pinellas County Sheriff's Office
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
September 30, 2019

		Pinellas Police Standards Council	Private Civil Process	Miscellaneous Operations Fund	Explorer Post 900	Sheriff's Advisory Board	Ride and Run With the Stars	Total
ASSETS	Code							
Cash	1010000	365,203	83,466	710,319	82,140	7,623	20,848	1,269,599
Accounts receivable (net)	1150000	50	-	12,796	-	145	-	12,991
Due from other funds	1310000	-	-	-	-	-	-	-
Due from Board of County Commissioners	1330700	11,467	-	10,119	-	-	-	21,586
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	-	-	22,086	-	-	-	22,086
Other assets	1560000	-	-	-	-	-	-	-
TOTAL ASSETS		376,720	83,466	755,320	82,140	7,768	20,848	1,326,262

Pinellas County Sheriff's Office
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
September 30, 2019

		Pinellas Police Standards Council	Private Civil Process	Miscellaneous Operations Fund	Explorer Post 900	Sheriff's Advisory Board	Ride and Run With the Stars	Total
LIABILITIES								
Accounts payable	2012000	2,921	1,275	29,831	1,571	-	-	35,598
Accrued liabilities	2160000	10,620	-	-	-	-	-	10,620
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	-	-	-	-	-	-	-
Deposits	2200000	-	-	-	-	-	-	-
Unearned revenue	2230000	-	-	-	-	-	-	-
TOTAL LIABILITIES		13,541	1,275	29,831	1,571	-	-	46,218
DEFERRED INFLOW OF RESOURCES								
Advanced grant funding								-
TOTAL DEFERRED INFLOW OF RESOURCES		-	-	-	-	-	-	-
EQUITY AND OTHER CREDITS								
Fund balance - reserved future operations								
Reserved for inventory	2440300							-
Reserved for inmate and victim welfare	2440600							-
Reserved for special projects	2440800	363,179	82,191	725,489	80,569	7,768	20,848	1,280,044
Reserved for special detail	2440700							-
TOTAL EQUITY AND OTHER CREDITS		363,179	82,191	725,489	80,569	7,768	20,848	1,280,044
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS		376,720	83,466	755,320	82,140	7,768	20,848	1,326,262

PINELLAS COUNTY SHERIFF'S OFFICE
COMBINING BALANCE SHEET
AGENCY FUNDS
September 30, 2019

		Individual Depositors	Inmate Trust	Payroll Fund	Total
ASSETS	Code				
Cash	1010000	141,603	201,420	1,295	344,318
Accounts receivable (net)	1150000	-	12,741	206,110	218,851
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	-	-	-	-
TOTAL ASSETS		141,603	214,161	207,405	563,169
LIABILITIES					
Accounts payable	2012000	15,784	70,199	206,110	292,093
Individual depositors, unclaimed funds & other deposits	2200000	121,799	143,962	-	265,761
Accrued liabilities	2160000	-	-	1,295	1,295
Due to Board of County Commissioners	2080700	3,974	-	-	3,974
Due to Clerk of the Circuit Court	2080700	46	-	-	46
Due to other Constitutional Officers	2080700	-	-	-	-
Due to other governments	2080001	-	-	-	-
Other current liabilities	2290000	-	-	-	-
Deferred revenue	2230000	-	-	-	-
TOTAL LIABILITIES		141,603	214,161	207,405	563,169
EQUITY					
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					-
TOTAL EQUITY		-	-	-	-
TOTAL LIABILITIES AND EQUITY		141,603	214,161	207,405	563,169

PINELLAS COUNTY, FLORIDA
SHERIFF
Combining Statement of Changes in
Assets and Liabilities – Agency Funds
For the Year Ended September 30, 2019

	<u>October 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>September 30, 2019</u>
Individual Depositor Fund				
Assets:				
Cash and cash equivalents	\$ 95,679	\$ 683,524	\$ 637,600	\$ 141,603
Accounts Receivable	-	1,448	1,448	-
Due from Pinellas County, Florida Board of County Commissioners	-	915	915	-
Due from Pinellas County, Florida Clerk of the Circuit Court	-	-	-	-
Due from Constitutional Officers	-	-	-	-
Due from other governments	-	-	-	-
Total Assets	<u>\$ 95,679</u>	<u>\$ 685,887</u>	<u>\$ 639,963</u>	<u>\$ 141,603</u>
Liabilities:				
Accounts Payable	\$ -	\$ 681,151	\$ 665,367	\$ 15,784
Due to Pinellas County, Florida Board of County Commissioners	5,004	486,977	488,007	3,974
Due to Pinellas County, Florida Clerk of the Circuit Court	12	256	222	46
Due to Pinellas County, Florida Constitutional Officers	-	-	-	-
Due to other governments	-	-	-	-
Unclaimed funds and other deposits	90,663	232,525	201,389	121,799
Total Liabilities	<u>\$ 95,679</u>	<u>\$ 1,400,909</u>	<u>\$ 1,354,985</u>	<u>\$ 141,603</u>
Inmate Trust Fund				
Assets:				
Cash and cash equivalents	\$ 145,400	\$ 6,387,761	\$ 6,331,741	\$ 201,420
Accounts Receivable	-	12,741	-	12,741
Total Assets	<u>\$ 145,400</u>	<u>\$ 6,400,502</u>	<u>\$ 6,331,741</u>	<u>\$ 214,161</u>
Liabilities:				
Accounts Payable	\$ 44,019	\$ 70,199	\$ 44,019	\$ 70,199
Individual deposits	101,381	6,444,521	6,401,940	143,962
Total Liabilities	<u>\$ 145,400</u>	<u>\$ 6,514,720</u>	<u>\$ 6,445,959</u>	<u>\$ 214,161</u>
Payroll Fund				
Assets:				
Cash and cash equivalents	\$ 441	\$ 144,271,418	\$ 144,270,564	\$ 1,295
Accounts receivable	187,193	206,110	187,193	206,110
Total Assets	<u>\$ 187,634</u>	<u>\$ 144,477,528</u>	<u>\$ 144,457,757</u>	<u>\$ 207,405</u>
Liabilities:				
Accounts payable and accrued expenses	\$ 187,193	\$ 147,634,415	\$ 147,615,498	\$ 206,110
Other current liabilities	441	146,143,055	146,142,201	1,295
Due to Pinellas County, Florida Board of County Commissioners	-	-	-	-
Due to Other Governments	-	-	-	-
Total Liabilities	<u>\$ 187,634</u>	<u>\$ 293,777,470</u>	<u>\$ 293,757,699</u>	<u>\$ 207,405</u>

PINELLAS COUNTY, FLORIDA
SHERIFF
Combining Statement of Changes in
Assets and Liabilities – Agency Funds
For the Year Ended September 30, 2019

Total – All Agency Funds	October 1, 2018	Additions	Deductions	September 30, 2019
Assets:				
Cash and cash equivalents	\$ 241,520	\$ 151,342,703	\$ 151,239,905	\$ 344,318
Accounts receivable	187,193	220,299	188,641	218,851
Due from Board of County Commissioners	-	915	915	-
Due from Clerk of the Circuit Court	-	-	-	-
Due from Constitutional Officers	-	-	-	-
Due from other governments	-	-	-	-
Total Assets	<u>\$ 428,713</u>	<u>\$ 151,563,917</u>	<u>\$ 151,429,461</u>	<u>\$ 563,169</u>
Liabilities:				
Accounts payable and accrued expenses	\$ 231,212	\$ 148,385,765	\$ 148,324,884	\$ 292,093
Other current liabilities	441	146,143,055	146,142,201	1,295
Due to Pinellas County, Florida Board of County Commissioners	5,004	486,977	488,007	3,974
Due to Pinellas County, Florida Clerk of the Circuit Court	12	256	222	46
Due to Pinellas County, Florida Constitutional Officers	-	-	-	-
Due to other governments	-	-	-	-
Individual deposits	101,381	6,444,521	6,401,940	143,962
Unclaimed funds and other deposits	90,663	232,525	201,389	121,799
Total Liabilities	<u>\$ 428,713</u>	<u>\$ 301,693,099</u>	<u>\$ 301,558,643</u>	<u>\$ 563,169</u>

See accompanying independent auditors' report.

