

**MONROE COUNTY, FLORIDA  
SHERIFF**

**FINANCIAL STATEMENTS**

*As of and for the Year Ended September 30, 2017*

*And Reports of Independent Auditor*

**MONROE COUNTY, FLORIDA SHERIFF**  
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## Report of Independent Auditor

To the Honorable Rick Ramsay,  
Sheriff of Monroe County, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Monroe County, Florida Sheriff (the "Sheriff") as of and for the year ended September 30, 2017, and the related notes to the financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Sheriff's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Sheriff as of September 30, 2017, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with Rules of the Auditor General of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each fund of Monroe County, Florida that is attributable to the Sheriff. They do not purport to, and do not, present fairly the financial position of Monroe County, Florida as of September 30, 2017, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Required Supplementary Information as listed in the table of contents be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

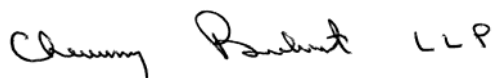
*Other Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with accounting standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 6, 2018 on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.



Orlando, Florida  
February 6, 2018

## **FINANCIAL STATEMENTS**

**MONROE COUNTY, FLORIDA SHERIFF**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2017

	Major Funds							Non-Major Funds		
	General	Trauma Star	Radio Communications	HIDTA Grants	Grants	Shared Asset Forfeiture	Federal Forfeiture	E-911	Other Governmental	Total
<b>ASSETS</b>										
Cash and cash equivalents	\$ 4,996,414	\$ 86,052	\$ 65,075	\$ 807,840	\$ -	\$ 296,600	\$ 4,591,239	\$ 1,755,322	\$ 1,142,992	\$ 13,741,534
Investments	158,223	-	-	-	-	4,616,501	-	-	-	4,774,724
Due from Board of County Commissioners	22,400	-	-	-	5,084	-	-	127,182	16,276	170,942
Due from other funds	4,710,853	-	-	464	-	-	10,741	-	1,449,826	6,171,884
Due from other governmental units	21,102	-	-	2,200,910	4,580,237	-	-	-	118,119	6,920,368
Due from others	193,113	-	-	14,554	-	-	-	-	28,699	236,366
Inventory	25,818	-	-	-	-	-	-	-	-	25,818
Interest receivable	-	-	-	-	-	38,457	-	-	-	38,457
<b>Total assets</b>	<b>\$ 10,127,923</b>	<b>\$ 86,052</b>	<b>\$ 65,075</b>	<b>\$ 3,023,768</b>	<b>\$ 4,585,321</b>	<b>\$ 4,951,558</b>	<b>\$ 4,601,980</b>	<b>\$ 1,882,504</b>	<b>\$ 2,755,912</b>	<b>\$ 32,080,093</b>
<b>LIABILITIES AND FUND BALANCES</b>										
Liabilities:										
Accounts payable	\$ 2,697,028	\$ -	\$ -	\$ 987,179	\$ -	\$ 52,393	\$ 9,729	\$ 12,475	\$ 21,954	\$ 3,780,758
Accrued wages and benefits payable	5,686,889	-	-	163,991	-	-	-	4,348	10,132	5,865,360
Due to Board of County Commissioners	737,032	86,052	65,075	199,945	-	-	-	4,658	280,035	1,372,797
Due to other governmental units	293,947	-	-	893,915	-	-	-	-	12,766	1,200,628
Due to other funds	707,129	-	-	778,678	4,585,321	34	12,411	30,313	57,998	6,171,884
Due to others	5,148	-	-	-	-	-	-	-	74	5,222
Unearned revenues	750	-	-	-	-	-	-	-	-	750
<b>Total liabilities</b>	<b>10,127,923</b>	<b>86,052</b>	<b>65,075</b>	<b>3,023,708</b>	<b>4,585,321</b>	<b>52,427</b>	<b>22,140</b>	<b>51,794</b>	<b>382,959</b>	<b>18,397,399</b>
Deferred Inflows of Resources:										
Unavailable revenues	-	-	-	60	4,494,807	-	-	50,000	1,871	4,546,738
Fund balances, restricted										
- Law enforcement programs	-	-	-	-	-	4,899,131	4,579,840	-	-	9,478,971
- Teen court program	-	-	-	-	-	-	-	-	50,541	50,541
- Inter-agency communication program	-	-	-	-	-	-	-	-	407,374	407,374
- E-911 programs	-	-	-	-	-	-	-	1,780,710	-	1,780,710
- Inmate welfare program	-	-	-	-	-	-	-	-	641,409	641,409
- Farm program	-	-	-	-	-	-	-	-	58,873	58,873
- Grants	-	-	-	-	(4,494,807)	-	-	-	-	(4,494,807)
Fund balances, committed										
- Contract administration	-	-	-	-	-	-	-	-	1,212,885	1,212,885
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,494,807)</b>	<b>4,899,131</b>	<b>4,579,840</b>	<b>1,780,710</b>	<b>2,371,082</b>	<b>9,135,956</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 10,127,923</b>	<b>\$ 86,052</b>	<b>\$ 65,075</b>	<b>\$ 3,023,768</b>	<b>\$ 4,585,321</b>	<b>\$ 4,951,558</b>	<b>\$ 4,601,980</b>	<b>\$ 1,882,504</b>	<b>\$ 2,755,912</b>	<b>\$ 32,080,093</b>

**MONROE COUNTY, FLORIDA SHERIFF**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**

YEAR ENDED SEPTEMBER 30, 2017

	Major Funds							Non-Major	Total	
	General	Trauma Star	Radio Communications	HIDTA Grants	Grants	Shared Asset Forfeiture	Federal Forfeiture	E-911		Other Governmental
Revenues:										
Intergovernmental - BOCC	\$ 46,133,018	\$ 5,702,149	\$ 713,479	\$ -	\$ 118,580	\$ -	\$ -	\$ 460,728	\$ 171,794	\$ 53,299,748
Intergovernmental - other government units	-	-	-	20,093,439	342,651	-	395,068	-	273,838	21,104,996
Charges for services	-	-	41,546	-	-	-	-	-	3,881,275	3,922,821
Fines and forfeitures	-	-	-	-	-	-	-	-	127,064	127,064
Investment income	78,119	-	-	-	-	88,409	32,590	14,383	13,319	226,820
Miscellaneous income	408,286	-	-	-	-	-	1,660	-	16,674	426,620
<b>Total revenues</b>	<b>46,619,423</b>	<b>5,702,149</b>	<b>755,025</b>	<b>20,093,439</b>	<b>461,231</b>	<b>88,409</b>	<b>429,318</b>	<b>475,111</b>	<b>4,483,964</b>	<b>79,108,069</b>
Expenditures:										
Current:										
Personnel services	34,342,422	963,797	168,530	4,146,501	4,140,100	137	41,371	462,854	3,582,001	47,847,713
Operating expenses	10,041,977	2,179,734	488,637	15,257,089	839,494	487	3,929	189,461	700,234	29,701,042
Capital outlay	1,216,580	2,472,566	32,568	689,849	95,777	-	9,500	7,070	25,317	4,549,227
Aid to other governments/non-profits	-	-	-	-	-	135,547	86,465	-	35,100	257,112
Loss on investments	-	-	-	-	-	119,530	-	-	-	119,530
<b>Total expenditures</b>	<b>45,600,979</b>	<b>5,616,097</b>	<b>689,735</b>	<b>20,093,439</b>	<b>5,075,371</b>	<b>255,701</b>	<b>141,265</b>	<b>659,385</b>	<b>4,342,652</b>	<b>82,474,624</b>
Excess of revenues over (under) expenditures	1,018,444	86,052	65,290	-	(4,614,140)	(167,292)	288,053	(184,274)	141,312	(3,366,555)
Other financing sources (uses):										
Insurance proceeds	23,872	-	-	-	-	-	-	-	-	23,872
Transfers (to)/from other funds	(124,720)	-	-	-	119,333	-	-	-	5,387	-
Transfers (to)/from other governments	(282,381)	-	(215)	-	-	-	(5,965)	(2,374)	-	(290,935)
Transfer (to)/from Board of County Commissioners	(635,215)	(86,052)	(65,075)	-	-	-	-	-	(30,262)	(816,604)
<b>Total other financing sources (uses) over expenditures</b>	<b>(1,018,444)</b>	<b>(86,052)</b>	<b>(65,290)</b>	<b>-</b>	<b>119,333</b>	<b>-</b>	<b>(5,965)</b>	<b>(2,374)</b>	<b>(24,875)</b>	<b>(1,083,667)</b>
Excess of revenues over expenditures and other financing sources	-	-	-	-	(4,494,807)	(167,292)	282,088	(186,648)	116,437	(4,450,222)
Fund balances, beginning of year	-	-	-	-	-	5,066,423	4,297,752	1,967,358	2,254,645	13,586,178
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ (4,494,807)	\$ 4,899,131	\$ 4,579,840	\$ 1,780,710	\$ 2,371,082	\$ 9,135,956

**MONROE COUNTY, FLORIDA SHERIFF**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**

SEPTEMBER 30, 2017

	<u>Civil Process</u>	<u>Bonds</u>	<u>Inmate</u>	<u>Total Agency</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 810	\$ 677,698	\$ 31,017	\$ 709,525
Due from others	-	-	5,240	5,240
	<u>810</u>	<u>677,698</u>	<u>36,257</u>	<u>714,765</u>
Total assets	<u>\$ 810</u>	<u>\$ 677,698</u>	<u>\$ 36,257</u>	<u>\$ 714,765</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ 6,501	\$ 6,501
Due to Board of County Commissioners	810	-	-	810
Due to individuals	-	677,698	29,756	707,454
	<u>810</u>	<u>677,698</u>	<u>36,257</u>	<u>714,765</u>
Total liabilities	<u>\$ 810</u>	<u>\$ 677,698</u>	<u>\$ 36,257</u>	<u>\$ 714,765</u>



# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2017

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### Note 1—Summary of significant accounting policies

*Reporting entity* - The Monroe County, Florida Sheriff (the “Sheriff”) is a separately elected county official established pursuant to the Constitution of the State of Florida. The Sheriff’s financial statements do not purport to reflect the financial position or the results of operations of Monroe County, Florida (the “County”) taken as a whole. The financial statements of the Sheriff have been prepared in accordance with accounting principles and reporting guidelines established by the Governmental Accounting Standards Board (“GASB”).

Entity status for financial reporting purposes is governed by Statement No. 14, as amended. Although the Sheriff’s Office is operationally autonomous from the County, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, under GASB guidelines, the Sheriff is reported as a part of the primary government of Monroe County, Florida.

*Measurement focus, basis of accounting, and financial statement presentation* - The Sheriff’s financial statements are prepared for the purpose of complying with Section 218.39(2), Florida Statutes and Chapter 10.550, Rules of the Auditor General (the “Rules”), which requires the Sheriff to only present fund financial statements.

The General Fund and Special Revenue Funds are governmental funds that use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due.

*Description of funds* - The Sheriff reports the General Fund and Special Revenue Funds as governmental funds and Agency Funds as a fiduciary fund type. The General Fund is used to account for all revenues and expenditures applicable to the general operations of the Sheriff. The Special Revenue Funds account for the proceeds and uses of specific revenue sources that are legally restricted or committed to expenditures for a specific purpose. Agency Funds are used to account for assets held by the Sheriff as agent. Agency funds are custodial in nature and do not involve measurement of results of operations.

The Sheriff reports the General Fund and the following seven Special Revenue Funds as major funds: Trauma Star, Radio Communications, HIDTA Grants, Grants, Shared Asset Forfeiture, Federal Forfeiture and E-911. The Trauma Star fund accounts for the revenues and expenditures related to the function of air and ambulance transports. The Radio Communications fund accounts for the revenues and expenditures related to radio communication functions county-wide to include the majority of federal, state and local entities. The HIDTA Grants Fund accounts for the revenues and expenditures related to the ONDCP grants. The Grants Fund accounts for receipts and disbursements related to other various local, state and federal grants. The Federal Forfeiture Fund accounts for revenues from the U.S. Departments of Justice and Treasury. Expenditures are made in accordance with the guidelines issued by these agencies. The Shared Asset Forfeiture Fund accumulates stipulated transfers from the Federal Forfeiture Fund and its investment income is used to fund awards to non-profit organizations, as determined by an advisory board. The E-911 Fund accounts for fees levied on each telephone access line in Monroe County for the enhancement of the 911 emergency telephone systems.

**MONROE COUNTY, FLORIDA SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**

SEPTEMBER 30, 2017

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**Note 1—Summary of significant accounting policies (continued)**

*Transfers* - The Sheriff transfers funds to administer certain Special Revenue Fund programs. In addition, the extent to which General Fund, Trauma Star, Radio Communications and the State Forfeiture Fund revenues exceed expenditures is reflected as transfers out and as liabilities to the Board of County Commissioners.

*Fund balance presentation* - In accordance with GASB Statement No. 54, the fund balances of the governmental funds are classified as restricted or committed. This classification includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

*Budgetary requirements* - General fund expenditures are controlled by appropriations in accordance with the budget requirements set forth in the Florida Statutes. Budgets are administered for all funds and are prepared on a basis consistent with accounting principles generally accepted in the United States of America.

*Cash and cash equivalents and investments* - Highly liquid investments with maturities of 90 days or less when purchased are considered cash equivalents. Included are investments in the State Board of Administration Local Surplus Funds Investment Pool Trust Fund ("SBA"), which consists of the Florida PRIME investment pool, a qualifying fund that operates essentially as a money market fund, and municipal bonds. Florida PRIME is stated at amortized cost, which is substantially the same as fair value, and municipal bonds are stated at fair value based on level 2 of the fair value hierarchy, using quoted prices for similar assets in active markets or identical or similar assets in inactive markets.

*Receivables* - All receivables are shown net of an allowance for uncollectibles. Historical collection experience is used to estimate the accounts receivable allowance. The complete balance in the Inmate Fund is deemed uncollectible in the amount of \$388,997 at September 30, 2017.

*Capital assets* - Capital assets are recorded as expenditures in the General Fund or the Special Revenue Funds at the time of purchase and are capitalized at historical cost in the government-wide financial statements of the County. Gifts or contributions and seized property are recorded first in the Sheriff's financial statements as well as in the government-wide financial statements at fair market value at the time received. In addition, the Board of County Commissioners provides at no cost the office space and certain other expenditure items used in the Sheriff's operations.

It is the policy of the Sheriff to capitalize all assets costing more than \$1,000 with an estimated useful life of two or more years. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and infrastructure	10-50
Machinery and equipment	5-10

*Compensated absences* - The Sheriff permits employees to accumulate earned but unused vacation and sick pay benefits. The Sheriff is not legally required to and does not accumulate expendable available financial resources to liquidate this obligation. The obligation is accrued in the government-wide financial statements of the County.

*Use of estimates* - The preparation of financial statements requires management to make use of estimates that affect reported amounts. Actual results could differ from estimates.

**MONROE COUNTY, FLORIDA SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**

SEPTEMBER 30, 2017

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**Note 2—Deposits and investments**

Cash and cash equivalents and investments at September 30, 2017 consist of the following:

<u>Type</u>	<u>Credit Quality Rating</u>	<u>Fair Value</u>
Demand deposits	N/A	\$ 14,451,059
SBA	Unrated	158,223
Municipal Bonds		4,616,501
		<u>\$ 19,225,783</u>

*Deposits* - Cash and cash equivalents consist of demand deposits insured by the Federal Deposit Insurance Corporation (FDIC) or covered by the State of Florida collateral pool, a multiple financial institution pool with the ability to assess its members for collateral shortfalls if a member institution fails.

*Investments* - Florida Statutes and the Sheriff's investment policy authorize investments in certificates of deposit, savings accounts, repurchase agreements, the Local Government Surplus Funds Trust Fund administered by the Florida State Board of Administration, money market funds, direct obligations of the U.S. Treasury, federal agencies and instrumentalities, rated or unrated bonds, notes or instruments, securities of or interests in any investment company or investment trust, commercial paper and Municipal Securities.

As of September 30, 2017, the Sheriff had \$158,223 invested in the SBA and \$4,616,501 in Municipal Bonds, which was 25% of the Sheriff's total cash and cash equivalents and investments. Of the \$158,223 invested in the SBA, 100% is invested in Florida PRIME. The Municipal Bonds are rated by Standard and Poor's from AA- through AAA and the ratings on the Municipal Bonds from Moody's are rated from AA2 through AAA.

Florida PRIME is rated by Standard and Poor's. The current rating is AAAM. The weighted average days to maturity (WAM) of the Florida PRIME at September 30, 2017 is 51 days. Next interest rate reset days for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of Florida Prime at September 30, 2017, is 80 days.

Demand deposits in the 911 Wireless Fund in the amount of \$1,755,322 include restricted cash of \$1,341,970. This amount of cash is in a separate account according to Statute. The County must use the funds only for capital expenditures directly attributable to establishing and provisioning E-911 services, which may include next generation deployment.

**MONROE COUNTY, FLORIDA SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**

SEPTEMBER 30, 2017

**Note 3—Interfund receivables and payables**

Interfund receivables and payables at September 30, 2017 consist of the following:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General	\$ 4,710,853	\$ 707,129
HIDTA	464	778,678
Grants	-	4,585,321
Shared asset forfeiture	-	34
Federal forfeiture	10,741	12,411
E-911	-	30,313
Other governmental	1,449,826	57,998
	<u>\$ 6,171,884</u>	<u>\$ 6,171,884</u>

**Note 4—Capital assets**

A summary of changes in the Sheriff's capital assets, presented in the government-wide financial statements of the County, is as follows:

	<u>Balance 10/01/2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 09/30/2017</u>
Buildings and improvements	\$ 2,797,684	\$ -	\$ -	\$ 2,797,684
Equipment	46,385,582	4,549,226	2,968,048	47,966,760
	<u>\$ 49,183,266</u>	<u>\$ 4,549,226</u>	<u>\$ 2,968,048</u>	<u>\$ 50,764,444</u>
Accumulated depreciation	<u>\$ 27,218,924</u>	<u>\$ 3,446,144</u>	<u>\$ 2,718,177</u>	<u>\$ 27,946,891</u>

**Note 5—Long-term debt**

The Sheriff permits employees to accumulate earned but unused vacation and sick pay benefits. The Sheriff is not legally required to and does not accumulate expendable available financial resources to liquidate this obligation. The obligation for compensated absences is accrued in the government-wide financial statements of the County. A summary of activity for the Sheriff's compensated absences obligation is as follows:

	<u>Compensated Absences</u>
Long-term debt, beginning of year	\$ 7,490,142
Additions	3,589,519
Reductions	(3,034,365)
Long-term debt, end of year	<u>\$ 8,045,296</u>

# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2017

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### Note 6—Fund balances

In the governmental fund financial statements, fund balance is composed of two classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

**Restricted Fund Balance** - This classification includes revenue sources that are restricted to specific purposes externally imposed by creditors or imposed by law.

Grants Fund is restricted for Federal Emergency Management Agency funding which has been expended but not yet received which has specific eligibility requirements.

Shared Asset Forfeiture Fund is restricted upon Ordinance 030-2000 which specifies use must be for law enforcement crime prevention, drug and alcohol abuse prevention and treatment, mental and physical health of minors and adults, and cultural, artistic, educational, recreational and sports programs for Monroe County youth.

Federal Forfeiture Fund is restricted for law enforcement purposes based upon the Federal Justice and Treasury Guide to Equitable Sharing which outlines the specific uses of these funds.

E-911 Fund is restricted based upon the E-911 costs allowable by State Statute [F.S. 365].

Teen Court is restricted by State Statute [F.S. 938.19].

Commissary Fund is restricted for Inmate and Farm as outlined by State Statute [F.S. 951.23(9)].

Inter-Agency Communications Fund is restricted by State Statute [318.21(9)].

**Committed Fund Balance** - Portion of fund balance that can only be used for specific purpose imposed by the Sheriff (highest level of decision-making authority). Any changes or removal of specific purposes requires action by the Sheriff.

Contract Administrative Fund is committed for the administration of contracts between the Sheriff and third parties.

### Note 7—Retirement plan

#### Florida Retirement System

As a general rule, membership in the Florida Retirement System (the "FRS") is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating city or special district within the State of Florida.

FRS was created in Florida Statute Chapter 121. Amendments to all of the following retirement plans can only be made by an act of the Florida Legislature. Rules governing the operations and administration of the system may be found in Chapter 60S of the Florida Administrative Code (the "FAC"), except the Investment Plan for which rules may be found in Chapter 19, FAC. The FAC is maintained by the Department of State.

# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2017

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### Note 7—Retirement plan (continued)

#### Pension Plan

**Description** - The FRS was created to provide public employees a cost sharing, multiple-employer defined benefit plan (the "Pension Plan"). The Pension Plan is administered by the Florida Department of Management Services, Division of Retirement.

**Benefits** - The Pension Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Retirement, disability and death benefits are based on age, average final compensation and years-of-service credit.

Members enrolled in the Pension Plan before July 1, 2011, will be vested, or eligible to receive future benefits after 6 years of creditable service. Substantial changes were made to the Pension Plan during fiscal year 2011, affecting new members enrolled by extending the vesting requirement. Therefore, on or after July 1, 2011 members will be vested, or eligible to receive future benefits, after 8 years of creditable service.

Regular class members, Senior Management Service class members and Elected Officers' class members enrolled before July 1, 2011 are eligible for normal retirement if they are vested and age 62 or if they have 30 years of creditable service regardless of age. They are entitled to a retirement benefit payable monthly for life, equal to 1.6%, 2% and 3.0% respectively (3.33% for judges and justices) of their final average compensation based on the five highest years of salary, for each year of credited service. On or after July 1, 2011 the normal age of retirement increased to 65 or 33 years of creditable service regardless of age.

A regular class member may retire early if vested but under the required retirement age. However, the benefit will be reduced by 5 percent for each year between the age at retirement and the normal retirement age.

**Funding Policy** - Governmental employers' contributions are based on state-wide contribution rates. The employer contribution rates by job class for the periods from October 1, 2016 through June 30, 2017 and July 1, 2017 through September 30, 2017, respectively, were as follows: regular members -7.52% and 7.92%, special risk – 22.57% and 23.27%, special risk administrative support – 28.06% and 34.63%, senior management - 21.77% and 22.71% and, county elected officers - 42.47% and 45.50%. During the fiscal year ended September 30, 2017, the Monroe County Sheriff's Office contributed to the plan an amount equal to 19.98% of covered payroll.

In addition to governmental employer contributions, all enrolled members of the Pension Plan are required to contribute 3.0% of their salary.

#### Investment Plan

**Description** - The Investment Plan, under Florida Statute 1214501, provides an alternative to the Pension Plan. This is a defined contribution plan which is administered by the State Board of Administration.

These participants receive a contribution for self-direction in an investment product, with a third party administrator selected by the State Board of Administration. All benefits payable under the Investment Plan shall be paid solely from the member's individual account within the Investment Plan Trust Fund.

# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2017

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### Note 7—Retirement plan (continued)

**Benefits** - The Investment Plan provides retirement, disability and death benefits to plan members and beneficiaries. Retirement, disability and death benefits are based on age, average final compensation and years-of-service credit.

Members are vested, or eligible to receive future benefits at one year of service.

Retirement depends on your class of membership and the first date of hire. The same age and years-of-service credit applies as in the Pension Plan.

Upon retirement, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options.

Disability coverage is provided to the member but must either transfer their investment account balance to the Pension Plan when approved for disability retirement in order to receive guaranteed lifetime monthly benefits under the Pension Plan or remain in the Investment Plan and rely upon the account balance for retirement income.

**Funding Policy** - Governmental employers and class members are required to make contributions, using the blended contribution rate, to the FRS for investment to pay future benefits to members and beneficiaries. These contributions are transferred to the FRS Trust Fund individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. The ultimate benefit depends in part on the performance of investment funds.

#### **Deferred Retirement Option Program (the "DROP")**

**Description** - DROP is a voluntary retirement program that is available only to FRS Pension Plan members who qualify for normal retirement. Under Florida Statute 121.091, the FRS administers DROP, which is a program that allows members to retire without terminating their employment.

**Benefits** - DROP allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with an FRS employer for a period not to exceed 60 months after electing to participate. While in DROP, employees simultaneously earn a salary while their monthly retirement benefits are held in the FRS Trust Fund and accrue interest. When employment terminates at the end of the approved DROP participation period, a DROP participant receives the DROP payout and begins receiving the monthly retirement benefit in the same amount determined at retirement, plus annual cost-of-living increases.

**Funding Policy** - The employer contribution rates for the periods from October 1, 2016 through June 30, 2017 and July 1, 2017 through September 30, 2017 for DROP participants are 12.99% and 13.26%, respectively. There are no required contributions by DROP participants.

#### **Health Insurance Subsidy (the "HIS Plan")**

**Description** - Florida Statute Chapter 112, established the HIS Plan, a cost-sharing multiple-employer defined benefit plan, to assist retired members in paying the costs of health insurance. This monthly benefit is administered by the Florida Department of Management Services, Division of Retirement.

# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2017

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### Note 7—Retirement plan (continued)

**Benefits** - Eligible retirees and beneficiaries receive a monthly health insurance subsidy payment of \$5 for each year of creditable service, with a minimum payment of \$30 and a maximum payment of \$150 per month.

**Funding Policy** - The HIS Plan is funded by required contributions from FRS participating employees as set forth by the Florida Legislature, based on a percentage of gross compensation for all active FRS members.

The Monroe County Sheriff's Office recognizes pension expenditures in an amount equal to amounts paid to the Pension Plan, the Investment Plan and the HIS Plan, amounting to \$4,423,438, \$559,535 and \$828,297, respectively, for the fiscal year ended September 30, 2017. The Monroe County Sheriff's Office payments for the Pension Plan and the HIS Plan after June 30, 2017, the measurement date used to determine the net pension liability associated with the Pension Plan and HIS Plan, amounted to \$1,204,232 and \$135,112, respectively.

The Monroe County Sheriff's Office is not legally required to and does not accumulate expendable available resources to liquidate the retirement obligation related to its employees. Accordingly, the net pension liability and associated deferred outflows and deferred inflows are presented on the government-wide financial statements of the County, following requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, effective October 1, 2014.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, and P.O. Box 9000, Tallahassee, Florida 32315-9000. That report may be viewed on the Florida Department of Management Services website located at [www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications).

Monroe County Sheriff's office offers 457 Deferred Compensation Programs to all employees of the agency. Employees may participate in the plan through payroll deductions and the plan is funded by Mass Mutual Financial Group and AIG Valic group variable annuity contract. Contributions are invested at the employee's direction through the options available under the program. Employees are fully vested at time of enrollment. The Monroe County Sheriff's Office has no liability beyond the payment of bi-weekly payroll contributions.

Monroe County Sheriff's office also offers a profit-sharing pension plan known as the 401(a) Discretionary Contribution Pension Plan. Only full-time employees of the Sheriff's office classified as Telecommunications Officer, Telecommunications Supervisor, or Telecommunications Director are covered under the pension program established. Effective July 20, 2009, new hired employees will be exempt from the Plan. Those classes of employees are eligible to participate in the program on the first day of the 12-consecutive month period commencing on October 1.

The plan allows the agency to contribute ongoing non-elective contributions to each eligible employee's account. The routine amount contributed to each employees account is the variance between FRS's special risk retirement rate and the rate given to the FRS class-group that the Dispatcher's fall into.

The Sheriff contributed \$15,750 for the year ended September 30, 2017 and there were no employee contributions.



# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2017

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### **Note 8—Other postemployment benefits (OPEB) Plan**

The Monroe County Board of County Commissioners (BOCC) administers a single-employer defined benefits healthcare plan (the "Plan"). Florida Statutes 112.0801 requires the County to provide retirees and their eligible dependents with the option to participate in the Plan if the County provides health insurance to its active employees and their eligible dependents. The Plan provides medical coverage, prescription drug benefits, and life insurance to both active and eligible retired employees. The Plan does not issue a publicly available financial report.

The BOCC may amend the plan design, with changes to the benefits, premiums and/or levels of participant contribution at any time. In an open session, on at least an annual basis and prior to the annual enrollment process, the BOCC approves the rates for the coming calendar year for the retiree and County contributions.

Eligibility for postemployment participation in the Plan is limited to full-time employees of the County, and the Constitutional Officers. Employees who retire as an active participant in the Plan and were hired on or after October 1, 2001 may continue to participate in the Plan by paying the monthly premium established annually by the BOCC. Employees who retire as an active participant in the plan, were hired prior to October 1, 2001, have at least ten years of full-time service with the County, and meet the retirement criteria of the Florida Retirement System (FRS), may maintain their group health insurance benefits with Monroe County following their retirement provided, they contribute a premium of \$5 per month for each year of creditable service with the FRS at time of retirement with Monroe County and will pay at a minimum \$50 per month up to the maximum of \$150 per month. Retirees who have met the requirements for early retirement, have not achieved age 60 and whose age and years of service do not equal 70 (rule of 70) must pay the standard monthly premium until the age criteria or the rule of 70 is met. At that time, the retiree's cost of participation will be \$5 for each year of creditable service with the FRS at time of retirement with Monroe County and will pay at a minimum \$50 per month up to the maximum of \$150 per month. Surviving spouses and dependents of participating retirees may continue in the plan if eligibility criteria specific to those classes are met.

The BOCC engages an actuarial firm on a biennial basis to determine the County's actuarially determined annual required contribution and unfunded obligation. The Sheriff has no responsibility to the Plan other than to make the periodic payments determined by the BOCC. Further information about the Plan is available in the County's Comprehensive Annual Financial Report which is published on the Clerk's website at [www.clerk-of-the-court.com](http://www.clerk-of-the-court.com).

### **Note 9—Risk management**

The Sheriff is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff participates in the coverage provided by the Board for Workers' Compensation, Group Insurance, and Risk Management Internal Service Funds. Under these programs, Workers' Compensation provides \$500,000 coverage per claim for regular employees. Workers' Compensation claims in excess of the self-insured coverage are covered by an excess insurance policy. Risk Management has a \$5,000,000 excess insurance policy for general liability claims with a \$200,000 self-insured retention, and building property damage is covered for the actual value of the building with a deductible of \$50,000. Deductibles for windstorm and flood vary by location. Monroe County purchases commercial insurance for claims in excess of coverage provided by the funds and for all other risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three years. The Sheriff makes payments to the Workers' Compensation, Group Insurance and Risk Management Funds based on estimates of the amounts needed to pay prior and current year claims.

**MONROE COUNTY, FLORIDA SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**

SEPTEMBER 30, 2017

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**Note 10—Litigation**

From time to time, the Sheriff is a party to various lawsuits and claims, which it is vigorously defends. Such matters arise out of the normal course of its operation, some of which are covered by insurance policies or by the Sheriff's participation in the Florida Sheriff's Self-Insurance Fund. While the results of litigation cannot be predicted with certainty, management believes the final outcome of such litigation will not have a material adverse effect on the Sheriff's financial position.

**Note 11—Lease commitments**

*Operating leases* - The Sheriff leases office space, equipment and vehicles under operating lease agreements. These lease agreements include options to extend the leases for additional terms as well as cancellation provisions. Total lease payments made during the fiscal year ended September 30, 2017 were \$5,191,088.

The following is a schedule by years of minimum future rentals under operating leases as of September 30, 2017:

Year Ending September 30, 2017	
2018	\$ 5,103,319
2019	4,905,357
2020	4,566,817
2021	4,311,943
2022	3,408,605
2023-2026	8,521,300
Total	<u>\$30,817,341</u>

For those leases that are increased annually by the Consumer Price Index (CPI) and the lease agreement does not state a minimum or maximum rate for the remainder of the lease term, the same known lease expense is used for the remainder of the lease term in the future rental schedule above.

**Note 12—Grants**

The Sheriff is the recipient of grants that are subject to special compliance requirements and audits by the grantor agencies that may result in disallowed expense amounts. These amounts constitute a contingent liability of the Sheriff. The Sheriff does not believe any contingent liabilities to be material to the financial statements.

Hurricane Irma impacted the Monroe County Sheriff in September 2017. Due to the damage from Hurricane Irma, the Monroe County Sheriff Office will apply for Federal Emergency Management Assistance (FEMA) to assist with Hurricane expenditures. The Monroe County Sheriff anticipates receiving \$4,492,425 related to fiscal year ending 2017 which is recorded as a receivable and a deferred inflow of resources. The Monroe County Sheriff also anticipates additional expenditures in excess of \$2 million dollars related to Hurricane Irma in fiscal year ending 2018.

**Note 13—Subsequent events**

In December 2017, one of the Sheriff's helicopters caught on fire. While the extent of the loss is not presently determinable, the Sheriff has insurance coverage which is adequate to fully cover the amount of loss.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**MONROE COUNTY, FLORIDA SHERIFF**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - GENERAL FUND**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 46,697,930	\$ 45,883,018	\$ 46,133,018	\$ 250,000
Investment income	-	-	78,119	78,119
Miscellaneous income	-	401,035	408,286	7,251
	<u>46,697,930</u>	<u>46,284,053</u>	<u>46,619,423</u>	<u>335,370</u>
Total revenues				
Expenditures:				
Current:				
Personnel services	36,046,658	34,561,658	34,342,422	219,236
Operating expenses	9,631,901	10,311,217	10,041,977	269,240
Capital outlay	919,371	1,281,178	1,216,580	64,598
	<u>46,597,930</u>	<u>46,154,053</u>	<u>45,600,979</u>	<u>553,074</u>
Total expenditures				
Excess of revenues over (under) expenditures	<u>100,000</u>	<u>130,000</u>	<u>1,018,444</u>	<u>888,444</u>
Other financing sources (uses):				
Insurance proceeds	-	-	23,872	23,872
Transfer (to)/from Board of County Commissioners	-	-	(635,215)	(635,215)
Transfer (to)/from other governments	-	-	(282,381)	(282,381)
Transfers (to)/from other funds	<u>(100,000)</u>	<u>(130,000)</u>	<u>(124,720)</u>	<u>5,280</u>
Total other financing sources (uses)	<u>(100,000)</u>	<u>(130,000)</u>	<u>(1,018,444)</u>	<u>(888,444)</u>
Excess of revenues over expenditures and other financing sources (uses)	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MONROE COUNTY, FLORIDA SHERIFF**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - TRAUMA STAR**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 1,887,163	\$ 5,702,149	\$ 5,702,149	\$ -
Total revenues	<u>1,887,163</u>	<u>5,702,149</u>	<u>5,702,149</u>	<u>-</u>
Expenditures:				
Current:				
Personnel services	538,393	976,534	963,797	12,737
Operating expense	1,333,770	2,220,615	2,179,734	40,881
Capital outlay	15,000	2,505,000	2,472,566	32,434
Total expenditures	<u>1,887,163</u>	<u>5,702,149</u>	<u>5,616,097</u>	<u>86,052</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>86,052</u>	<u>86,052</u>
Other financing sources (uses):				
Transfer (to)/from Board of County Commissioners	-	-	(86,052)	(86,052)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(86,052)</u>	<u>(86,052)</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MONROE COUNTY, FLORIDA SHERIFF**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - RADIO COMMUNICATIONS**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 523,479	\$ 713,479	\$ 713,479	\$ -
Charges for services	-	-	41,546	41,546
Total revenues	<u>523,479</u>	<u>713,479</u>	<u>755,025</u>	<u>41,546</u>
Expenditures:				
Current:				
Personnel services	162,451	172,451	168,530	3,921
Operating expense	353,028	502,528	488,637	13,891
Capital outlay	8,000	38,000	32,568	5,432
Total expenditures	<u>523,479</u>	<u>712,979</u>	<u>689,735</u>	<u>23,244</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>500</u>	<u>65,290</u>	<u>64,790</u>
Other financing sources (uses):				
Transfer (to)/from Board of County Commissioners	-	-	(65,075)	(65,075)
Transfer (to)/from other governments	-	(500)	(215)	285
Total other financing sources (uses)	<u>-</u>	<u>(500)</u>	<u>(65,290)</u>	<u>(64,790)</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MONROE COUNTY, FLORIDA SHERIFF****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL - HIDTA GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 2017

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - other government units	<u>\$ 20,100,000</u>	<u>\$ 20,100,000</u>	<u>\$ 20,093,439</u>	<u>\$ (6,561)</u>
Total revenues	<u>20,100,000</u>	<u>20,100,000</u>	<u>20,093,439</u>	<u>(6,561)</u>
Expenditures:				
Current:				
Personnel services	4,200,000	4,147,000	4,146,501	499
Operating expenses	15,100,000	15,261,000	15,257,089	3,911
Capital outlay	<u>800,000</u>	<u>692,000</u>	<u>689,849</u>	<u>2,151</u>
Total expenditures	<u>20,100,000</u>	<u>20,100,000</u>	<u>20,093,439</u>	<u>6,561</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources:				
Transfer (to)/from other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**MONROE COUNTY, FLORIDA SHERIFF**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 50,000	\$ 200,000	\$ 118,580	\$ (81,420)
Intergovernmental - other government units	400,000	400,000	342,651	(57,349)
Total revenues	<u>450,000</u>	<u>600,000</u>	<u>461,231</u>	<u>(138,769)</u>
Expenditures:				
Current:				
Personnel services	400,000	4,175,000	4,140,100	34,900
Operating expenses	50,000	850,000	839,494	10,506
Capital outlay	-	100,000	95,777	4,223
Total expenditures	<u>450,000</u>	<u>5,125,000</u>	<u>5,075,371</u>	<u>49,629</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(4,525,000)</u>	<u>(4,614,140)</u>	<u>(89,140)</u>
Other financing sources:				
Transfers (to)/from other funds	-	-	119,333	119,333
Total other financing sources	<u>-</u>	<u>-</u>	<u>119,333</u>	<u>119,333</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(4,494,807)</u>	<u>(4,494,807)</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,494,807)</u>	<u>\$ (4,494,807)</u>



**MONROE COUNTY, FLORIDA SHERIFF**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - SHARED ASSET FORFEITURE FUND**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Investment income	\$ 130,000	\$ 90,000	\$ 88,409	\$ 1,591
Total revenues	<u>130,000</u>	<u>90,000</u>	<u>88,409</u>	<u>1,591</u>
Expenditures:				
Current:				
Personnel services	1,000	500	137	363
Operating expenses	1,100	500	487	13
Aid to other governments/non-profits	133,900	140,000	135,547	4,453
Loss on investments	-	125,000	119,530	5,470
Total expenditures	<u>136,000</u>	<u>266,000</u>	<u>255,701</u>	<u>10,299</u>
Excess of revenues over (under) expenditures	(6,000)	(176,000)	(167,292)	(8,708)
Fund balances, beginning of year	<u>5,066,423</u>	<u>5,066,423</u>	<u>5,066,423</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ 5,060,423</u></u>	<u><u>\$ 4,890,423</u></u>	<u><u>\$ 4,899,131</u></u>	<u><u>\$ (8,708)</u></u>

**MONROE COUNTY, FLORIDA SHERIFF**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - FEDERAL FORFEITURE FUND**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
<b>Revenues:</b>				
Intergovernmental - other government units	\$ -	\$ -	\$ 395,068	\$ 395,068
Investment income	-	-	32,590	32,590
Miscellaneous income	-	-	1,660	1,660
	<u>-</u>	<u>-</u>	<u>429,318</u>	<u>429,318</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personnel services	37,000	50,000	41,371	8,629
Operating expenses	7,000	10,000	3,929	6,071
Capital expenses	6,000	10,000	9,500	500
Aid to other governments/non-profits	400,000	90,000	86,465	3,535
	<u>450,000</u>	<u>160,000</u>	<u>141,265</u>	<u>18,735</u>
Excess of revenues over (under) expenditures	(450,000)	(160,000)	288,053	448,053
<b>Other financing sources (uses)</b>				
Transfer (to)/from other governments	-	(7,000)	(5,965)	1,035
Total other financing sources (uses)	<u>-</u>	<u>(7,000)</u>	<u>(5,965)</u>	<u>1,035</u>
Excess of revenues over (under) expenditures	(450,000)	(167,000)	282,088	449,088
Fund balances, beginning of year	<u>4,297,752</u>	<u>4,297,752</u>	<u>4,297,752</u>	<u>-</u>
Fund balances, end of year	<u>\$ 3,847,752</u>	<u>\$ 4,130,752</u>	<u>\$ 4,579,840</u>	<u>\$ 449,088</u>

**MONROE COUNTY, FLORIDA SHERIFF**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - E-911**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 480,000	\$ 480,000	\$ 460,728	\$ (19,272)
Investment income	20,000	20,000	14,383	(5,617)
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>475,111</u>	<u>(24,889)</u>
Expenditures:				
Current:				
Personnel services	450,000	465,000	462,854	2,146
Operating expense	120,000	200,000	189,461	10,539
Capital outlay	-	10,000	7,070	2,930
Total expenditures	<u>570,000</u>	<u>675,000</u>	<u>659,385</u>	<u>15,615</u>
Excess of revenues over (under) expenditures	<u>(70,000)</u>	<u>(175,000)</u>	<u>(184,274)</u>	<u>(9,274)</u>
Other financing sources:				
Transfers (to)/from other governments	-	-	(2,374)	(2,374)
Total other financing sources	<u>-</u>	<u>-</u>	<u>(2,374)</u>	<u>(2,374)</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>(70,000)</u>	<u>(175,000)</u>	<u>(186,648)</u>	<u>(11,648)</u>
Fund balances, beginning of year	<u>1,967,358</u>	<u>1,967,358</u>	<u>1,967,358</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,897,358</u>	<u>\$ 1,792,358</u>	<u>\$ 1,780,710</u>	<u>\$ (11,648)</u>

## **OTHER SUPPLEMENTARY INFORMATION**

**MONROE COUNTY, FLORIDA SHERIFF**

**COMBINING STATEMENT OF GENERAL, TRAUMA STAR AND RADIO COMMUNICATIONS FUNDS BY SERVICE AREA**

YEAR ENDED SEPTEMBER 30, 2017

	General				Total	Trauma Star	Radio	Total
	Islamorada	Marathon	Unincorporated	General	General		Communications	
Revenues								
Intergovernmental - BOCC	\$ 1,718,336	\$ 1,462,686	\$ 3,746,461	\$ 39,205,535	\$ 46,133,018	\$ 5,702,149	\$ 713,479	\$ 52,548,646
Charges for services	-	-	-	-	-	-	41,546	41,546
Investment income	-	-	-	78,119	78,119	-	-	78,119
Miscellaneous income	-	-	-	408,286	408,286	-	-	408,286
Total revenues	1,718,336	1,462,686	3,746,461	39,691,940	46,619,423	5,702,149	755,025	53,076,597
Expenditures								
Current:								
Personnel services	1,448,715	1,058,004	2,968,592	28,867,111	34,342,422	963,797	168,530	35,474,749
Operating expenses	93,950	140,651	346,099	9,461,277	10,041,977	2,179,734	488,637	12,710,348
Capital Outlay	81,535	75,786	237,388	821,871	1,216,580	2,472,566	32,568	3,721,714
Total expenditures	1,624,200	1,274,441	3,552,079	39,150,259	45,600,979	5,616,097	689,735	51,906,811
Excess of revenues over (under) expenditures	94,136	188,245	194,382	541,681	1,018,444	86,052	65,290	1,169,786
Other financing sources (uses):								
Insurance proceeds	-	-	-	23,872	23,872	-	-	23,872
Transfer (to)/from Board of County Commissioners	-	-	(194,382)	(440,833)	(635,215)	(86,052)	(65,075)	(786,342)
Transfer (to)/from other governments	(94,136)	(188,245)	-	-	(282,381)	-	(215)	(282,596)
Transfer (to)/from other funds	-	-	-	(124,720)	(124,720)	-	-	(124,720)
Total other financing sources (uses)	(94,136)	(188,245)	(194,382)	(541,681)	(1,018,444)	(86,052)	(65,290)	(1,169,786)
Excess of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## **MONROE COUNTY, FLORIDA SHERIFF**

### **NON-MAJOR SPECIAL REVENUE FUNDS DESCRIPTION**

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The purpose of each non-major special revenue fund in the combining balance sheet and combining statement of revenues, expenditures and changes in fund balances is described below.

*Teen Court Fund* - This fund accounts for receipts and disbursements pertaining to a program designed to deter juveniles who are becoming involved in crime.

*Law Enforcement Trust Fund* - This fund accounts for expenditures to non-profit organizations to help deter drug use and juvenile delinquency.

*State Fine and Forfeiture (State Forfeiture)* - This fund accounts for the proceeds received primarily from seizures and forfeitures.

*Contract Administrative Fund* - This fund accounts for the administration of contracts between the Sheriff and third parties.

*Commissary Fund* - This fund accounts for receipts and disbursements of inmate telephone commissions, canteen revenues and other inmate programs.

*Inter-Agency Communications Fund* - This fund accounts for revenues and expenditures allocated for radio communications.

**MONROE COUNTY, FLORIDA SHERIFF**  
**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**

SEPTEMBER 30, 2017

	<u>Teen Court</u>	<u>Law Enforcement Trust Fund</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ -	\$ 25
Due from Board of County Commissioners	-	-
Due from other funds	44,178	-
Due from governmental units	6,363	-
Due from others	-	-
Total assets	<u>\$ 50,541</u>	<u>\$ 25</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Accounts payable	\$ -	\$ -
Accrued wages and benefits payable	-	-
Due to Board of County Commissioners	-	3
Due to other governmental units	-	-
Due to other funds	-	22
Due to others	-	-
Total liabilities	<u>-</u>	<u>25</u>
<b>Deferred Inflows of Resources:</b>		
Unavailable revenues	<u>-</u>	<u>-</u>
<b>Fund balances, restricted</b>		
Teen court program	50,541	-
Inter-agency communication program	-	-
Inmate welfare program	-	-
Farm program	-	-
<b>Fund balances, committed</b>		
Contract administration	<u>-</u>	<u>-</u>
Total fund balances	<u>50,541</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 50,541</u>	<u>\$ 25</u>

**MONROE COUNTY, FLORIDA SHERIFF**  
**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**

SEPTEMBER 30, 2017

	<u>State Forfeiture</u>	<u>Contract Administrative</u>	<u>Commissary</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 30,240	\$ -	\$ 716,357
Due from Board of County Commissioners	-	-	-
Due from other funds	22	1,404,956	670
Due from governmental units	-	111,656	-
Due from others	-	-	24,269
Total assets	<u>\$ 30,262</u>	<u>\$ 1,516,612</u>	<u>\$ 741,296</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ 12,313
Accrued wages and benefits payable	-	-	10,132
Due to Board of County Commissioners	30,262	249,770	-
Due to other governmental units	-	3,480	9,286
Due to other funds	-	48,553	9,283
Due to others	-	74	-
Total liabilities	<u>30,262</u>	<u>301,877</u>	<u>41,014</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenues	-	1,850	-
<b>Fund balances, restricted</b>			
Teen court program	-	-	-
Inter-agency communication program	-	-	-
Inmate welfare program	-	-	641,409
Farm program	-	-	58,873
<b>Fund balances, committed</b>			
Contract administration	-	1,212,885	-
Total fund balances	<u>-</u>	<u>1,212,885</u>	<u>700,282</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 30,262</u>	 <u>\$ 1,516,612</u>	 <u>\$ 741,296</u>



**MONROE COUNTY, FLORIDA SHERIFF**  
**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**

SEPTEMBER 30, 2017

	<u>Inter-Agency Communications</u>	<u>Total Nonmajor Special Revenue Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 396,370	\$ 1,142,992
Due from Board of County Commissioners	16,276	16,276
Due from other funds	-	1,449,826
Due from governmental units	100	118,119
Due from others	4,430	28,699
Total assets	<u>\$ 417,176</u>	<u>\$ 2,755,912</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 9,641	\$ 21,954
Accrued wages and benefits payable	-	10,132
Due to Board of County Commissioners	-	280,035
Due to other governmental units	-	12,766
Due to other funds	140	57,998
Due to others	-	74
Total liabilities	<u>9,781</u>	<u>382,959</u>
<b>Deferred Inflows of Resources:</b>		
Unavailable revenues	<u>21</u>	<u>1,871</u>
<b>Fund balances, restricted</b>		
Teen court program	-	50,541
Inter-agency communication program	407,374	407,374
Inmate welfare program	-	641,409
Farm program	-	58,873
<b>Fund balances, committed</b>		
Contract administration	<u>-</u>	<u>1,212,885</u>
Total fund balances	<u>407,374</u>	<u>2,371,082</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 417,176</u>	 <u>\$ 2,755,912</u>

**MONROE COUNTY, FLORIDA SHERIFF**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Teen Court</u>	<u>Law Enforcement Trust Fund</u>
Revenues:		
Intergovernmental - BOCC	\$ -	\$ 39,075
Intergovernmental - other government units	-	-
Charges for services	50,701	-
Fines and forfeitures	-	-
Investment income	-	22
Miscellaneous	-	-
Total revenues	<u>50,701</u>	<u>39,097</u>
Expenditures:		
Current:		
Personnel services	50,999	-
Operating expenses	3,419	3,997
Capital outlay	-	-
Aid to other governments/non-profits	-	35,100
Total expenditures	<u>54,418</u>	<u>39,097</u>
Excess of revenues over (under) expenditures	<u>(3,717)</u>	<u>-</u>
Other financing sources (uses):		
Transfers (to)/from other funds	-	-
Transfer (to)/from Board of County Commissioners	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Excess of revenues over expenditures and other financing sources (uses)	(3,717)	-
Fund balances, beginning of year	<u>54,258</u>	<u>-</u>
Fund balances, end of year	<u>\$ 50,541</u>	<u>\$ -</u>

**MONROE COUNTY, FLORIDA SHERIFF**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**

YEAR ENDED SEPTEMBER 30, 2017

	<u>State Forfeiture</u>	<u>Contract Administrative</u>	<u>Commissary</u>
Revenues:			
Intergovernmental - BOCC	\$ -	\$ -	\$ -
Intergovernmental - other government units	-	273,838	-
Charges for services	-	3,365,179	443,129
Fines and forfeitures	127,064	-	-
Investment income	191	4,849	5,048
Miscellaneous income	-	3,200	13,474
Total revenues	<u>127,255</u>	<u>3,647,066</u>	<u>461,651</u>
Expenditures:			
Current:			
Personnel services	-	3,366,528	164,474
Operating expenses	96,993	224,134	217,232
Capital outlay	-	8,052	3,572
Aid to other governments/non-profits	-	-	-
Total expenditures	<u>96,993</u>	<u>3,598,714</u>	<u>385,278</u>
Excess of revenues over (under) expenditures	<u>30,262</u>	<u>48,352</u>	<u>76,373</u>
Other financing sources (uses):			
Transfers (to)/from other funds	-	5,387	-
Transfer (to)/from Board of County Commissioners	<u>(30,262)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(30,262)</u>	<u>5,387</u>	<u>-</u>
Excess of revenues over expenditures and other financing sources (uses)	-	53,739	76,373
Fund balances, beginning of year	<u>-</u>	<u>1,159,146</u>	<u>623,909</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ 1,212,885</u>	<u>\$ 700,282</u>

**MONROE COUNTY, FLORIDA SHERIFF**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Inter-Agency Communications</u>	<u>Total Nonmajor Special Revenue Funds</u>
Revenues:		
Intergovernmental - BOCC	\$ 132,719	\$ 171,794
Intergovernmental - other government units	-	273,838
Charges for services	22,266	3,881,275
Fines and forfeitures	-	127,064
Investment income	3,209	13,319
Miscellaneous income	-	16,674
Total revenues	<u>158,194</u>	<u>4,483,964</u>
Expenditures:		
Current:		
Personnel services	-	3,582,001
Operating expenses	154,459	700,234
Capital outlay	13,693	25,317
Aid to other governments/non-profits	-	35,100
Total expenditures	<u>168,152</u>	<u>4,342,652</u>
Excess of revenues over (under) expenditures	<u>(9,958)</u>	<u>141,312</u>
Other financing sources (uses):		
Transfers (to)/from other funds	-	5,387
Transfer (to)/from Board of County Commissioners	-	(30,262)
Total other financing sources (uses)	<u>-</u>	<u>(24,875)</u>
Excess of revenues over expenditures and other financing sources (uses)	(9,958)	116,437
Fund balances, beginning of year	<u>417,332</u>	<u>2,254,645</u>
Fund balances, end of year	<u>\$ 407,374</u>	<u>\$ 2,371,082</u>

**MONROE COUNTY, FLORIDA SHERIFF**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - TEEN COURT FUND**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Charges for services	\$ 50,000	\$ 50,000	\$ 50,701	\$ 701
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>50,701</u>	<u>701</u>
Expenditures:				
Current:				
Personnel services	53,000	55,000	50,999	4,001
Operating expense	<u>7,000</u>	<u>5,000</u>	<u>3,419</u>	<u>1,581</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>54,418</u>	<u>5,582</u>
Excess of revenues over (under) expenditures	<u>(10,000)</u>	<u>(10,000)</u>	<u>(3,717)</u>	<u>6,283</u>
Excess of revenues over expenditures and other financing sources (uses)	(10,000)	(10,000)	(3,717)	6,283
Fund balances, beginning of year	<u>54,258</u>	<u>54,258</u>	<u>54,258</u>	<u>-</u>
Fund balances, end of year	<u>\$ 44,258</u>	<u>\$ 44,258</u>	<u>\$ 50,541</u>	<u>\$ 6,283</u>

**MONROE COUNTY, FLORIDA SHERIFF****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL - LAW ENFORCEMENT TRUST FUND**

YEAR ENDED SEPTEMBER 30, 2017

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 52,000	\$ 42,000	\$ 39,097	\$ (2,903)
Total revenues	<u>52,000</u>	<u>42,000</u>	<u>39,097</u>	<u>(2,903)</u>
Expenditures:				
Current:				
Operating expenses	4,000	5,000	3,997	1,003
Aid to other governments/non-profits	<u>48,000</u>	<u>37,000</u>	<u>35,100</u>	<u>1,900</u>
Total expenditures	<u>52,000</u>	<u>42,000</u>	<u>39,097</u>	<u>2,903</u>
Excess of revenues over (under) expenditures	-	-	-	-
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MONROE COUNTY, FLORIDA SHERIFF**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - STATE FORFEITURE FUND**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Fines and forfeitures	\$ 49,500	\$ 130,500	\$ 127,064	\$ (3,436)
Investment income	500	500	191	(309)
Total revenues	<u>50,000</u>	<u>131,000</u>	<u>127,255</u>	<u>(3,745)</u>
Expenditures:				
Current:				
Operating expenses	28,000	100,000	96,993	3,007
Total expenditures	<u>28,000</u>	<u>100,000</u>	<u>96,993</u>	<u>3,007</u>
Excess of revenues over (under) expenditures	<u>22,000</u>	<u>31,000</u>	<u>30,262</u>	<u>(738)</u>
Other financing uses:				
Transfer (to)/from Board of County Commissioners	<u>(22,000)</u>	<u>(31,000)</u>	<u>(30,262)</u>	<u>738</u>
Total other financing uses	<u>(22,000)</u>	<u>(31,000)</u>	<u>(30,262)</u>	<u>738</u>
Excess of revenues over expenditures and other financing sources (uses)	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MONROE COUNTY, FLORIDA SHERIFF****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL - CONTRACT ADMINISTRATIVE FUND**

YEAR ENDED SEPTEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - other governmental units	\$ 365,000	\$ 275,000	\$ 273,838	\$ (1,162)
Charges for services	3,335,000	3,340,000	3,365,179	25,179
Interest income	5,000	5,000	4,849	(151)
Miscellaneous income	-	-	3,200	3,200
Total revenues	<u>3,705,000</u>	<u>3,620,000</u>	<u>3,647,066</u>	<u>27,066</u>
Expenditures:				
Current:				
Personnel	3,390,000	3,375,000	3,366,528	8,472
Operating expenses	240,000	225,000	224,134	866
Capital expenses	<u>35,000</u>	<u>20,000</u>	<u>8,052</u>	<u>11,948</u>
Total expenditures	<u>3,665,000</u>	<u>3,620,000</u>	<u>3,598,714</u>	<u>21,286</u>
Excess of revenues over (under) expenditures	<u>40,000</u>	<u>-</u>	<u>48,352</u>	<u>48,352</u>
Other financing sources (uses)				
Transfers (to)/from other funds	-	-	5,387	5,387
Transfers (to)/from other governments	<u>(40,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(40,000)</u>	<u>-</u>	<u>5,387</u>	<u>5,387</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>-</u>	<u>-</u>	<u>53,739</u>	<u>53,739</u>
Fund balances, beginning of year	<u>1,159,146</u>	<u>1,159,146</u>	<u>1,159,146</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,159,146</u>	<u>\$ 1,159,146</u>	<u>\$ 1,212,885</u>	<u>\$ 53,739</u>



**MONROE COUNTY, FLORIDA SHERIFF****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL - COMMISSARY FUND**

YEAR ENDED SEPTEMBER 30, 2017

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Positive (Negative)</b>
Revenues:				
Charges for services	\$ 548,000	\$ 446,000	\$ 443,129	\$ (2,871)
Investment income	3,200	5,200	5,048	(152)
Miscellaneous income	13,800	13,800	13,474	(326)
Total revenues	<u>565,000</u>	<u>465,000</u>	<u>461,651</u>	<u>(3,349)</u>
Expenditures:				
Current:				
Personnel expenses	170,000	170,000	164,474	5,526
Operating expenses	300,000	225,000	217,232	7,768
Capital outlay	2,500	5,000	3,572	1,428
Total expenditures	<u>472,500</u>	<u>400,000</u>	<u>385,278</u>	<u>14,722</u>
Excess of revenues over (under) expenditures	92,500	65,000	76,373	11,373
Fund balances, beginning of year	<u>623,909</u>	<u>623,909</u>	<u>623,909</u>	<u>-</u>
Fund balances, end of year	<u>\$ 716,409</u>	<u>\$ 688,909</u>	<u>\$ 700,282</u>	<u>\$ 11,373</u>

**MONROE COUNTY, FLORIDA SHERIFF****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - INTER-AGENCY COMMUNICATIONS FUND**

YEAR ENDED SEPTEMBER 30, 2017

---

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 135,000	\$ 133,000	\$ 132,719	\$ (281)
Charges for services	25,000	23,000	22,266	(734)
Investment income	5,000	4,000	3,209	(791)
Total revenues	<u>165,000</u>	<u>160,000</u>	<u>158,194</u>	<u>(1,806)</u>
Expenditures:				
Current:				
Operating expense	165,000	155,000	154,459	541
Capital outlay	-	15,000	13,693	1,307
Total expenditures	<u>165,000</u>	<u>170,000</u>	<u>168,152</u>	<u>1,848</u>
Excess of revenues over (under) expenditures	-	(10,000)	(9,958)	42
Fund balances, beginning of year	<u>417,332</u>	<u>417,332</u>	<u>417,332</u>	-
Fund balances, end of year	<u>\$ 417,332</u>	<u>\$ 407,332</u>	<u>\$ 407,374</u>	<u>\$ 42</u>

## **MONROE COUNTY, FLORIDA SHERIFF**

### **AGENCY FUNDS DESCRIPTION**

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The purpose of each agency fund in the combining financial statement on the following page is described below.

*Civil Process Fund* - This fund accounts for receipt and disbursement of funds received for the service of papers by the Sheriff.

*Bonds Fund* - This fund accounts for receipts and disbursements of the Bonds Fund.

*Inmate Fund* - This fund accounts for receipts and disbursements of the monies held by the Sheriff on behalf of incarcerated inmates.

**MONROE COUNTY, FLORIDA SHERIFF**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**

YEAR ENDED SEPTEMBER 30, 2017

	<u>October 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>September 30, 2017</u>
<b><u>Civil Process</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 5,055	\$ 67,125	\$ 71,370	\$ 810
Total assets	<u>\$ 5,055</u>	<u>\$ 67,125</u>	<u>\$ 71,370</u>	<u>\$ 810</u>
<b>Liabilities</b>				
Due to Board of County Commissioners	\$ 5,055	\$ 51,550	\$ 55,795	\$ 810
Total liabilities	<u>\$ 5,055</u>	<u>\$ 51,550</u>	<u>\$ 55,795</u>	<u>\$ 810</u>
<b><u>Bonds</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 584,029	\$ 539,596	\$ 445,927	\$ 677,698
Total assets	<u>\$ 584,029</u>	<u>\$ 539,596</u>	<u>\$ 445,927</u>	<u>\$ 677,698</u>
<b>Liabilities</b>				
Due to individuals	\$ 584,029	\$ 539,596	\$ 445,927	\$ 677,698
Total liabilities	<u>\$ 584,029</u>	<u>\$ 539,596</u>	<u>\$ 445,927</u>	<u>\$ 677,698</u>
<b><u>Inmate</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 38,167	\$ 1,052,819	\$ 1,059,969	\$ 31,017
Due from others (TouchPay)	142	1,016,011	1,010,913	5,240
Total assets	<u>\$ 38,309</u>	<u>\$ 2,068,830</u>	<u>\$ 2,070,882</u>	<u>\$ 36,257</u>
<b>Liabilities</b>				
Accounts payable	\$ 15,629	\$ 521,649	\$ 530,777	\$ 6,501
Due to individuals	22,680	1,290,401	1,283,325	29,756
Total liabilities	<u>\$ 38,309</u>	<u>\$ 1,812,050</u>	<u>\$ 1,814,102</u>	<u>\$ 36,257</u>
<b><u>Total All Agency Funds</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 627,251	\$ 1,659,540	\$ 1,577,266	\$ 709,525
Due from others	142	1,016,011	1,010,913	5,240
Total assets	<u>\$ 627,393</u>	<u>\$ 2,675,551</u>	<u>\$ 2,588,179</u>	<u>\$ 714,765</u>
<b>Liabilities</b>				
Accounts payable	\$ 15,629	\$ 521,649	\$ 530,777	\$ 6,501
Due to Board of County Commissioners	5,055	51,550	55,795	810
Due to individuals	606,709	1,829,997	1,729,252	707,454
Total liabilities	<u>\$ 627,393</u>	<u>\$ 2,403,196</u>	<u>\$ 2,315,824</u>	<u>\$ 714,765</u>

## **SUPPLEMENTARY REPORTS**

**Report of Independent Auditor on Internal Control over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance with  
*Government Auditing Standards***

To the Honorable Rick Ramsay,  
Sheriff of Monroe County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the Monroe County, Florida Sheriff (the "Sheriff") as of and for the year ended September 30, 2017, and the related notes to the financial statements, and have issued our report thereon dated February 6, 2018 for the purpose of compliance with Section 218.39(2), *Florida Statutes*, and Chapter 10.550, *Rules of the Auditor General-Local Governmental Entity Audits*.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

*A deficiency in internal control exists* when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cherry Roubert LLP

Orlando, Florida  
February 6, 2018

## **Independent Auditor's Management Letter**

To the Honorable Rick Ramsay,  
Sheriff of Monroe County, Florida

### **Report on the Financial Statements**

We have audited the financial statements of the Monroe County, Florida Sheriff (the "Sheriff"), as of and for the year ended September 30, 2017, and have issued our report thereon dated February 6, 2018.

### **Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

### **Other Reporting Requirements**

We have issued our Report of Independent Auditor on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Report of Independent Accountant on Compliance with Local Government Investment Policies regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 6, 2018, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding annual financial audit report.

### **Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The Sheriff is a separately elected county official established pursuant to the Constitution of the State of Florida. There are no component units related to the Sheriff.

### **Financial Management**

Section 10.443(1)(l)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.



**Purpose of this Letter**

The purpose of this management letter is to communicate certain matters prescribed in Chapter 10.550, Rules of the Auditor General. Accordingly, this management letter is not suitable for any other purpose.

*Channing Rickett LLP*

Orlando, Florida  
February 6, 2018

**Report of Independent Accountant on Compliance  
with Local Government Investment Policies**

To the Honorable Rick Ramsay,  
Sheriff of Monroe County, Florida

We have examined the Monroe County, Florida Sheriff (the "Sheriff"), compliance with local government investment policy requirements of Section 218.415, *Florida Statutes*, during the year ended September 30, 2017. Management of the Sheriff is responsible for the Sheriff's compliance with the specified requirements. Our responsibility is to express an opinion on the Sheriff's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Sheriff complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Sheriff complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Sheriff's compliance with the specified requirements.

In our opinion, the Sheriff complied, in all material respects, with the local investment policy requirements of Section 218.415, *Florida Statutes*, during the year ended September 30, 2017.

The purpose of this report is to comply with the audit requirements of Section 218.415, *Florida Statutes*, and Rules of the Auditor General.

*Cherry Bekaert LLP*

Orlando, Florida  
February 6, 2018