

MONROE COUNTY, FLORIDA SHERIFF

FINANCIAL STATEMENTS,
REQUIRED SUPPLEMENTARY INFORMATION,
AND OTHER SUPPLEMENTARY REPORTS

As of and for the Year Ended September 30, 2021

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, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic 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 entity'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 entity'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 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, 2021, and the respective changes in financial position thereof for the year then ended, in accordance 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 accordance 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, 2021, and the changes in its financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

As discussed in Note 13 to the financial statements, the Sheriff adopted the provisions of Governmental Accounting Standards Board Statement no. 84, *Fiduciary Activities*, effective October 1, 2020. As a result, related net position and fund balance have been restated. 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 March 4, 2022 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 effectiveness of 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.

Cherry Bekaert LLP

Tampa, Florida
March 4, 2022

FINANCIAL STATEMENTS

MONROE COUNTY, FLORIDA SHERIFF
BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2021

	Major Funds							Non-Major Funds		Total
	General	Trauma Star	Radio Communications	HIDTA Grants	Grants	Shared Asset Forfeiture	Federal Forfeiture	E-911	Other Governmental	
ASSETS										
Cash and cash equivalents	\$ 5,094,903	\$ 11,427	\$ 22,015	\$ 1,105,061	\$ -	\$ 196,304	\$ 236,255	\$ 1,192,136	\$ 1,375,148	\$ 9,233,249
Investments	-	-	-	-	-	4,851,771	-	-	-	4,851,771
Due from Board of County Commissioners	34,481	-	-	-	9,377	-	-	62,617	16,708	123,183
Due from other funds	579,432	-	-	-	320,819	-	-	-	1,592,762	2,493,013
Due from other governmental units	31,942	-	-	2,154,719	415,920	-	-	-	152,479	2,755,060
Due from others	54,709	-	-	25,647	-	-	-	-	35,540	115,896
Inventory	17,835	-	-	-	-	-	-	-	-	17,835
Interest receivable	-	-	-	-	-	27,582	-	-	-	27,582
Total Assets	\$ 5,813,302	\$ 11,427	\$ 22,015	\$ 3,285,427	\$ 746,116	\$ 5,075,657	\$ 236,255	\$ 1,254,753	\$ 3,172,637	\$ 19,617,589
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 2,420,638	\$ -	\$ -	\$ 839,809	\$ -	\$ 27,551	\$ -	\$ 8,941	\$ 16,083	\$ 3,313,022
Retainage payable	1,473	-	-	-	-	-	-	-	-	1,473
Accrued wages and benefits payable	818,113	-	-	81,657	-	-	-	1,986	3,165	904,921
Due to Board of County Commissioners	1,453,747	11,427	22,015	49,472	-	-	82	1,688	248,803	1,787,234
Due to other governmental units	221,816	-	-	1,203,354	-	-	-	-	35,075	1,460,245
Due to other funds	864,886	-	-	1,088,515	425,297	-	-	5,089	109,226	2,493,013
Due to others	32,629	-	-	-	-	-	-	-	-	32,629
Unearned revenues	-	-	-	-	-	-	-	-	107,460	107,460
Total Liabilities	5,813,302	11,427	22,015	3,262,807	425,297	27,551	82	17,704	519,812	10,099,997
Deferred Inflows of Resources:										
Unavailable revenues	-	-	-	22,620	347,194	-	-	-	-	369,814
FUND BALANCES										
Non-Spendable:										
- Inventory	17,835	-	-	-	-	-	-	-	-	17,835
Restricted:										
- Law enforcement programs	-	-	-	-	-	5,048,106	236,173	-	-	5,284,279
- Inter-agency communication program	-	-	-	-	-	-	-	-	200,733	200,733
- E-911 programs	-	-	-	-	-	-	-	1,237,049	-	1,237,049
- Inmate welfare program	-	-	-	-	-	-	-	-	1,014,853	1,014,853
- Farm program	-	-	-	-	-	-	-	-	99,836	99,836
- Grants	-	-	-	-	288,895	-	-	-	-	288,895
Committed:										
- Contract administration	-	-	-	-	-	-	-	-	1,337,403	1,337,403
Unassigned	(17,835)	-	-	-	(315,270)	-	-	-	-	(333,105)
Total Fund Balances	-	-	-	-	(26,375)	5,048,106	236,173	1,237,049	2,652,825	9,147,778
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,813,302	\$ 11,427	\$ 22,015	\$ 3,285,427	\$ 746,116	\$ 5,075,657	\$ 236,255	\$ 1,254,753	\$ 3,172,637	\$ 19,617,589

The accompanying notes to the financial statements are an integral part of this statement.

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

YEAR ENDED SEPTEMBER 30, 2021

	Major Funds							Non-Major Funds		
	General	Trauma Star	Radio Communications	HIDTA Grants	Grants	Shared Asset Forfeiture	Federal Forfeiture	E-911	Other Governmental	Total Governmental
Revenues:										
Intergovernmental - BOCC	\$ 53,137,270	\$ 5,081,032	\$ 696,385	\$ -	\$ 188,590	\$ -	\$ -	\$ 496,094	\$ 208,738	\$ 59,808,109
Intergovernmental - other government units	-	-	-	22,503,740	439,825	-	557,941	-	1,147,802	24,649,308
Charges for services	-	-	69,092	-	-	-	-	-	4,110,547	4,179,639
Fines and forfeitures	-	-	-	-	-	-	-	-	44,881	44,881
Investment income	57,975	-	-	-	-	12,022	494	6,307	11,467	88,265
Contributions	136,055	-	-	-	-	-	-	-	-	136,055
Miscellaneous income	462,175	-	-	-	-	-	-	-	18,832	481,007
Total Revenues	53,793,475	5,081,032	765,477	22,503,740	628,415	12,022	558,435	502,401	5,542,267	89,387,264
Expenditures:										
Current:										
Personnel services	38,039,435	1,508,187	207,294	4,044,622	571,049	-	-	345,731	4,438,696	49,155,014
Operating expenses	11,413,546	3,561,418	536,168	17,053,489	442,369	-	27,600	210,301	884,723	34,129,614
Capital outlay	2,721,902	-	-	1,405,629	52,748	-	282,299	-	43,566	4,506,144
Aid to other governments/non-profits	-	-	-	-	-	123,206	6,250	-	3,500	132,956
Total Expenditures	52,174,883	5,069,605	743,462	22,503,740	1,066,166	123,206	316,149	556,032	5,370,485	87,923,728
Excess of Revenues Over (Under) Expenditures										
	1,618,592	11,427	22,015	-	(437,751)	(111,184)	242,286	(53,631)	171,782	1,463,536
Other Financing Sources (Uses):										
Insurance proceeds	26,700	-	-	-	-	-	-	-	-	26,700
Transfers (to) from other funds	(174,241)	-	-	-	156,221	-	-	-	18,020	-
Transfer to other governments	(170,681)	-	-	-	-	-	-	-	-	(170,681)
Transfer to Board of County Commissioners	(1,300,370)	(11,427)	(22,015)	-	-	-	(6,113)	-	(44,975)	(1,384,900)
Total Other Financing Sources (Uses) Over Expenditures	(1,618,592)	(11,427)	(22,015)	-	156,221	-	(6,113)	-	(26,955)	(1,528,881)
Excess of revenues over (under) expenditures and other financing sources										
	-	-	-	-	(281,530)	(111,184)	236,173	(53,631)	144,827	(65,345)
Fund balances, beginning of year	-	-	-	-	255,155	5,159,290	-	1,290,680	2,507,998	9,213,123
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ (26,375)	\$ 5,048,106	\$ 236,173	\$ 1,237,049	\$ 2,652,825	\$ 9,147,778

MONROE COUNTY, FLORIDA SHERIFF
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS

SEPTEMBER 30, 2021

ASSETS

Cash and cash equivalents	\$ 1,733,918
Due from others	5,531
Total Assets	<u>\$ 1,739,449</u>

LIABILITIES

Accounts payable	\$ 21,589
Total Liabilities	<u>\$ 21,589</u>

NET POSITION

Restricted for:	
Individuals, organizations, and other governments	\$ 1,717,860
Total Net Position	<u>\$ 1,717,860</u>

MONROE COUNTY, FLORIDA SHERIFF
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2021

Additions:

Payments made to bond accounts	\$ 714,271
Payments made to inmate accounts	<u>1,213,614</u>
Total Additions	<u><u>\$ 1,927,885</u></u>

Deductions:

Payments to depositors	\$ 572,441
Payments of inmate services	911,162
Payments of inmate release funds	<u>274,687</u>
Total Deductions	<u><u>\$ 1,758,290</u></u>

Net increase (decrease) in fiduciary net position	\$ 169,595
Net position, beginning October 1	-
Net position, beginning October 1 as restated - see Note 13	<u>1,548,265</u>
Net Position, Ending September 30	<u><u>\$ 1,717,860</u></u>

MONROE COUNTY, FLORIDA SHERIFF

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

Note 1—Nature of operations and 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 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 Custodial 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. Custodial Funds are used to account for assets held by the Sheriff as agent. Custodial 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, High Intensity Drug Trafficking Area Grants (“HIDTA”), 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 Office of National Drug Control Policy (“ONDCP”) grants. The Grants fund accounts for receipts and disbursements related to other various local, state, and federal grants. 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 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 E-911 Fund accounts for fees levied on each telephone access line in Monroe County for the enhancement of the 911 emergency telephone systems.

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.

MONROE COUNTY, FLORIDA SHERIFF
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

Note 1—Nature of operations and summary of significant accounting policies (continued)

Fund Balance Presentation – In accordance with GASB Statement 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.

Non-Spendable – Include amounts that cannot be sent because they are either not in spendable form, or for legal or contractual reasons, must be kept intact. This classification includes inventory.

Unassigned – The residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed, or assigned. Unassigned fund balance does not necessarily represent the amount of fund balance that can be appropriated.

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 \$334,134 at September 30, 2021.

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 acquisition cost 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.

MONROE COUNTY, FLORIDA SHERIFF
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

Note 1—Nature of operations and summary of significant accounting policies (continued)

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.

New Accounting Pronouncement – Effective October 1, 2020, the Sheriff adopted the provisions of GASB Statement 84, *Fiduciary Activities*. This statement established standards for identifying fiduciary activities for accounting and reporting purposes including establishing criteria on (1) whether a government is controlling the assets of a fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Note 13 details the restatement of the beginning net position for the Sheriff’s fiduciary funds.

Note 2—Deposits and investments

Cash, cash equivalents, and investments at September 30, 2021 consist of the following:

<u>Type</u>	<u>Fair Value</u>
Governmental Funds:	
Demand deposits	\$ 9,065,653
Florida PRIME	167,596
Municipal Bonds	<u>4,851,771</u>
	<u>\$ 14,085,020</u>
Custodial Funds:	
Demand deposits	<u>\$ 1,733,918</u>
	<u>\$ 1,733,918</u>

Deposits – Cash and cash equivalents to include demand deposits insured by the Federal Deposit Insurance Corporation 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. Cash equivalents also include the investment in Florida PRIME.

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, 2021, the Sheriff had \$167,596 invested in the SBA and \$4,851,771 in Municipal Bonds, which was 32% of the Sheriff’s total cash and cash equivalents and investments. Of the \$167,596 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 Aa3 through Aa1.

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, 2021 is 49 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, 2021, is 64 days.

MONROE COUNTY, FLORIDA SHERIFF
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

Note 3—Interfund receivables and payables

Interfund receivables and payables at September 30, 2021 consist of the following:

	Due From Other Funds	Due to Other Funds
General	\$ 579,432	\$ 864,886
HIDTA	-	1,088,515
Grants	320,819	425,297
SAFF	-	-
E-911	-	5,089
Other governmental	1,592,762	109,226
	<u>\$ 2,493,013</u>	<u>\$ 2,493,013</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:

	Balance 10/01/2020	Additions	Deductions	Balance 09/30/2021
Capital assets not depreciated:				
Construction in progress	\$ 142,785	\$ 713	\$ 142,785	\$ 713
Total capital assets not depreciated	<u>\$ 142,785</u>	<u>\$ 713</u>	<u>\$ 142,785</u>	<u>\$ 713</u>
Capital assets depreciated:				
Buildings and improvements	\$ 3,243,520	\$ 103,838	\$ 5,604	\$ 3,341,754
Equipment	51,918,242	4,440,682	2,108,184	54,250,740
Total capital assets depreciated	<u>\$ 55,161,762</u>	<u>\$ 4,544,520</u>	<u>\$ 2,113,788</u>	<u>\$ 57,592,494</u>
Accumulated depreciation	<u>\$ 33,026,361</u>	<u>\$ 3,115,460</u>	<u>\$ 1,941,133</u>	<u>\$ 34,200,688</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:

Long-term debt, beginning of year	\$ 8,854,393
Additions	3,951,434
Reductions	<u>(4,274,700)</u>
Long-term debt, end of year	<u>\$ 8,531,127</u>

MONROE COUNTY, FLORIDA SHERIFF

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

Note 6—Fund balances

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

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

Funds with restricted fund balance are as follows:

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.

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

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 be used for specific purposes imposed by the Sheriff (highest level of decision-making authority). Any changes or removal of specific purposes requires action by the Sheriff.

Funds with committed fund balance is as follows:

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

Note 7—Retirement plans

Plan Description – The Sheriff's employees participate in the Florida Retirement System ("FRS"). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the SBA.

As a general rule, membership in 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. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida Legislature.

MONROE COUNTY, FLORIDA SHERIFF

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

Note 7—Retirement plans (continued)

Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers' class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Special Risk Administrative Support class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with six years of credited service, or with 25 years of service regardless of age are entitled to a retirement benefit payable monthly for life equal to 3% of their final average compensation based on the five highest years of salary for each year of credited service. Substantial changes were made to the Pension Plan during fiscal year 2011 affecting members enrolled on or after July 1, 2011, by extending the vesting requirement for Regular, Senior Management Service, Elected Officers', and Special Risk Administrative Support class members to eight years of credited service and increasing normal retirement to age 65 with at least eight years of credited service or 33 years of service regardless of age. The vesting requirement for Special Risk class members was extended to eight years of credited service and increasing normal retirement to age 60 with at least eight years of credited service or 30 years of service regardless of age or age 57 with 30 years of combined Special Risk Class service and military service. Also, the final average compensation of these members will be based on the eight highest years of salary. A post-employment health insurance subsidy is also provided to eligible retired members through the FRS in accordance with Florida Statutes.

The HIS Plan provides a monthly benefit to assist retirees in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement. 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. 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.

In addition to the above benefits, the FRS administers a Deferred Retirement Option Program ("DROP"). This program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants.

MONROE COUNTY, FLORIDA SHERIFF

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

Note 7—Retirement plans (continued)

For those members who elect participation in the Investment Plan, rather than the Pension Plan, vesting occurs at one year of service. These participants receive a contribution for self-direction in an investment product with a third party administrator selected by the SBA. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04% of payroll and by forfeited benefits of plan members.

The Monroe County Sheriff's Office recognizes pension expenditures in an amount equal to amounts paid to the Pension Plan, the defined contribution plan and the HIS Plan, amounting to \$5,483,919, \$1,203,156 and \$612,847, respectively, for the fiscal year ended September 30, 2021. The Monroe County Sheriff's Office payments for the Pension Plan and the HIS Plan after June 30, 2021, the measurement date used to determine the net pension liability associated with the Pension Plan and HIS Plan, amounted to \$1,546,439 and \$148,912, respectively. The Sheriff 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 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement 27*, and GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement 68*.

Funding Policy – All enrolled members of the FRS other than DROP participants are required to contribute 3% of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates. The employer contribution rates by job class for the periods from October 1, 2020 through June 30, 2021 and July 1, 2021 through September 30, 2021, respectively, were as follows: regular members 10% and 10.82%, special risk – 24.45% and 25.89%, special risk administrative support – 35.84% and 37.76%, senior management – 27.29% and 29.01% and, county elected officers – 49.18% and 51.42%. During the fiscal year ended September 30, 2021, the Monroe County Sheriff's Office contributed to the plan an amount equal to 19.93% of covered payroll.

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, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the website 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 Empower Retirement and 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, FLORIDA SHERIFF
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

Note 7—Retirement plans (continued)

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 \$9,451 for the year ended September 30, 2021, and there were no employee contributions.

Note 8—Other postemployment benefits (“OPEB”) plan

In addition to the retirement plan benefits described in Note 7, the Sheriff offers to its employees a single-employer defined benefit healthcare plan, which is administered by the Board. Florida Statute 112.0801 requires the County to provide retirees and their eligible dependents with the option to participate in the OPEB plan if the County provides health insurance to its active employees and their eligible dependents. The OPEB plan provides medical coverage, prescription drug benefits, and life insurance to both active and eligible retired employees. The OPEB plan does not issue a publicly available financial report. No assets are accumulated in a trust that meets the criteria as set forth in GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*.

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

Eligibility for postemployment participation in the OPEB plan is limited to full-time employees of the County, and the Constitutional Officers. An employee who retires as an active participant in the OPEB plan and was hired on or after October 1, 2001 may continue to participate in the OPEB plan by paying the monthly premium established annually by the Board. An employee who retires as an active participant in the plan, was hired prior to October 1, 2001, has at least ten years of full-time service with the County, and meets the retirement criteria of the FRS but is not eligible for Medicare, may maintain group health insurance benefits with Monroe County following retirement, provided the retiring employee contributes the amounts shown in the table below.

Contribution as Percentage of Annual Actuarial Rate			
Plan Year	Years of Service with Monroe County		
	25+	20-24	10-19
2020	HIS ⁽¹⁾	20%	34%
2021	HIS	22%	42%
2022	HIS	25%	50%
2023	HIS	25%	50%
2024	HIS	25%	50%

⁽¹⁾ HIS is the state of Florida’s Health Insurance Subsidy plan that assists retirees in paying the cost of health insurance as explained in Note 7.

MONROE COUNTY, FLORIDA SHERIFF

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

Note 8—Other postemployment benefits (“OPEB”) plan (continued)

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 based on the preceding table. Surviving spouses and dependents of participating retirees may continue in the plan if eligibility criteria specific to those classes are met.

An employee who retires as an active participant in the plan, was hired prior to October 1, 2001, has at least ten years of full-time service with the County, and meets the retirement criteria of the FRS and is eligible for Medicare at the time of retirement or becomes eligible for Medicare following retirement, may maintain group health insurance benefits with Monroe County following retirement, provided the retiring employee contributes the Actuarial Rate for Medicare retirees as determined by the actuarial firm engaged by the County, less a \$250 per month County subsidy. Alternatively, retirees meeting these criteria may elect to leave the County health plan and receive a \$250 per month payment from the County, payable for the lifetime of the retiree.

The Board engages an actuarial firm on a biannual basis to determine the County’s accrued net OPEB liability. The Sheriff has no responsibility to the OPEB plan other than to make the periodic payments determined by the Board, which are presented as expenditures when made and amounted to \$878,802 for the year ended September 30, 2021. Further information about the OPEB plan is available in the County’s ACFR which is published on the Clerk’s website at 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.

Note 10—Litigation

From time to time, the Sheriff is a party to various lawsuits and claims, which it 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.

MONROE COUNTY, FLORIDA SHERIFF
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

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, 2021 were \$5,470,216.

The following is a schedule by years of minimum future rentals under operating leases as of September 30, 2021:

Years Ending September 30,

2022	\$ 4,881,726
2023	4,305,975
2024	4,142,601
2025	4,058,845
2026	977,376
Thereafter	<u>1,746,568</u>
	<u>\$ 20,113,091</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—Contingencies

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.

Note 13—Restatement

The restatement for the Sheriff’s fiduciary funds resulted from the implementation of GASB Statement 84, *Fiduciary Activities*. Implementation of this accounting standard resulted in an increase in the beginning net position of the Sheriff’s fiduciary fund totaling \$1,548,265.

	<u>Bonds</u>	<u>Inmate</u>	<u>Total</u>
Net position, beginning	\$ -	\$ -	\$ -
Restatement	<u>1,501,814</u>	<u>46,451</u>	<u>1,548,265</u>
Net position, beginning as restated	<u>\$ 1,501,814</u>	<u>\$ 46,451</u>	<u>\$ 1,548,265</u>

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 54,198,546	\$ 54,137,546	\$ 53,137,270	\$ (1,000,276)
Investment income	-	-	57,975	57,975
Contributions	-	136,055	136,055	-
Miscellaneous income	-	100,400	462,175	361,775
Total Revenues	<u>54,198,546</u>	<u>54,374,001</u>	<u>53,793,475</u>	<u>(580,526)</u>
Expenditures:				
Current:				
Personnel services	42,457,574	39,836,574	38,039,435	1,797,139
Operating expenses	10,526,001	11,486,001	11,413,546	72,455
Capital outlay	<u>1,074,971</u>	<u>2,841,426</u>	<u>2,721,902</u>	<u>119,524</u>
Total Expenditures	<u>54,058,546</u>	<u>54,164,001</u>	<u>52,174,883</u>	<u>1,989,118</u>
Excess of Revenues Over (Under) Expenditures	<u>140,000</u>	<u>210,000</u>	<u>1,618,592</u>	<u>1,408,592</u>
Other Financing Sources (Uses):				
Insurance proceeds	-	-	26,700	26,700
Transfer (to) from Board of County Commissioners	-	-	(1,300,370)	(1,300,370)
Transfer (to) from other governments	-	-	(170,681)	(170,681)
Transfers (to) from other funds	<u>(140,000)</u>	<u>(210,000)</u>	<u>(174,241)</u>	<u>35,759</u>
Total Other Financing Sources (Uses)	<u>(140,000)</u>	<u>(210,000)</u>	<u>(1,618,592)</u>	<u>(1,408,592)</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 5,081,032	\$ 5,081,032	\$ 5,081,032	\$ -
Total Revenues	<u>5,081,032</u>	<u>5,081,032</u>	<u>5,081,032</u>	<u>-</u>
Expenditures:				
Current:				
Personnel services	1,717,957	1,517,958	1,508,187	9,771
Operating expense	3,348,075	3,562,074	3,561,418	656
Capital outlay	15,000	1,000	-	1,000
Total Expenditures	<u>5,081,032</u>	<u>5,081,032</u>	<u>5,069,605</u>	<u>11,427</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>11,427</u>	<u>11,427</u>
Other Financing Sources (Uses):				
Transfer (to) from Board of County Commissioners	<u>-</u>	<u>-</u>	<u>(11,427)</u>	<u>(11,427)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(11,427)</u>	<u>(11,427)</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 704,477	\$ 765,477	\$ 696,385	\$ (69,092)
Charges for services	-	-	69,092	69,092
Total Revenues	<u>704,477</u>	<u>765,477</u>	<u>765,477</u>	<u>-</u>
Expenditures:				
Current:				
Personnel services	193,449	213,449	207,294	6,155
Operating expense	503,028	543,028	536,168	6,860
Capital outlay	8,000	8,000	-	8,000
Total Expenditures	<u>704,477</u>	<u>764,477</u>	<u>743,462</u>	<u>21,015</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>1,000</u>	<u>22,015</u>	<u>21,015</u>
Other Financing Sources (Uses):				
Transfer (to) from Board of County Commissioners	-	(1,000)	(22,015)	(21,015)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,000)</u>	<u>(22,015)</u>	<u>(21,015)</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 - HIDTA GRANTS FUND

YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - other government units	\$ 20,675,000	\$ 22,557,000	\$ 22,503,740	\$ (53,260)
Total Revenues	<u>20,675,000</u>	<u>22,557,000</u>	<u>22,503,740</u>	<u>(53,260)</u>
Expenditures:				
Current:				
Personnel services	3,875,000	4,075,000	4,044,622	30,378
Operating expenses	15,300,000	17,056,000	17,053,489	2,511
Capital outlay	<u>1,500,000</u>	<u>1,426,000</u>	<u>1,405,629</u>	<u>20,371</u>
Total Expenditures	<u>20,675,000</u>	<u>22,557,000</u>	<u>22,503,740</u>	<u>53,260</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources:				
Transfers (to) from other funds	-	-	-	-
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	-	-	-	-
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 - GRANTS FUND

YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ -	\$ -	\$ 188,590	\$ 188,590
Intergovernmental - other government units	615,000	820,000	439,825	(380,175)
Total Revenues	<u>615,000</u>	<u>820,000</u>	<u>628,415</u>	<u>(191,585)</u>
Expenditures:				
Current:				
Personnel services	475,000	575,000	571,049	3,951
Operating expenses	150,000	445,000	442,369	2,631
Capital outlay	47,000	55,000	52,748	2,252
Total Expenditures	<u>672,000</u>	<u>1,075,000</u>	<u>1,066,166</u>	<u>8,834</u>
Excess of revenues over (under) expenditures	<u>(57,000)</u>	<u>(255,000)</u>	<u>(437,751)</u>	<u>(182,751)</u>
Other Financing Sources:				
Transfers (to) from other funds	-	-	156,221	156,221
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>156,221</u>	<u>156,221</u>
Excess of revenues over expenditures and other financing sources (uses)	(57,000)	(255,000)	(281,530)	(26,530)
Fund balances, beginning of year	<u>255,155</u>	<u>255,155</u>	<u>255,155</u>	<u>-</u>
Fund balances, end of year	<u>\$ 198,155</u>	<u>\$ 155</u>	<u>\$ (26,375)</u>	<u>\$ (26,530)</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Investment income	\$ 340,000	\$ 15,000	\$ 12,022	\$ 2,978
Total Revenues	<u>340,000</u>	<u>15,000</u>	<u>12,022</u>	<u>2,978</u>
Expenditures:				
Current:				
Operating expenses	100	50	-	50
Aid to other governments/non-profits	135,000	135,000	123,206	11,794
Total Expenditures	<u>135,100</u>	<u>135,050</u>	<u>123,206</u>	<u>11,844</u>
Excess of revenues over (under) expenditures	204,900	(120,050)	(111,184)	(8,866)
Fund balances, beginning of year	<u>5,159,290</u>	<u>5,159,290</u>	<u>5,159,290</u>	<u>-</u>
Fund balances, end of year	<u>\$ 5,364,190</u>	<u>\$ 5,039,240</u>	<u>\$ 5,048,106</u>	<u>\$ (8,866)</u>

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

YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - other government units	\$ -	\$ -	\$ 557,941	\$ 557,941
Investment income	-	-	494	494
Total Revenues	<u>-</u>	<u>-</u>	<u>558,435</u>	<u>558,435</u>
Expenditures:				
Current:				
Personnel services	57,000	-	-	-
Operating expenses	35,000	30,000	27,600	2,400
Capital expenses	350,000	285,000	282,299	2,701
Aid to other governments/non-profits	-	6,255	6,250	5
Total Expenditures	<u>442,000</u>	<u>321,255</u>	<u>316,149</u>	<u>5,106</u>
Excess of Revenues Over (Under) Expenditures	(442,000)	(321,255)	242,286	563,541
Other Financing Sources (Uses):				
Transfers (to) from Board of County Commissioners	-	6,245	(6,113)	(12,358)
Transfer (to) from other governments	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>6,245</u>	<u>(6,113)</u>	<u>(12,358)</u>
Excess of revenues over (under) expenditures	(442,000)	(315,010)	236,173	551,183
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u>\$ (442,000)</u>	<u>\$ (315,010)</u>	<u>\$ 236,173</u>	<u>\$ 551,183</u>

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

YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 575,000	\$ 463,000	\$ 496,094	\$ 33,094
Investment income	20,000	20,000	6,307	(13,693)
Total Revenues	<u>595,000</u>	<u>483,000</u>	<u>502,401</u>	<u>19,401</u>
Expenditures:				
Current:				
Personnel services	490,000	350,000	345,731	4,269
Operating expense	200,000	211,000	210,301	699
Capital outlay	5,000	-	-	-
Total Expenditures	<u>695,000</u>	<u>561,000</u>	<u>556,032</u>	<u>4,968</u>
Excess of revenues over (under) expenditures	<u>(100,000)</u>	<u>(78,000)</u>	<u>(53,631)</u>	<u>24,369</u>
Fund balances, beginning of year	<u>1,290,680</u>	<u>1,290,680</u>	<u>1,290,680</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,190,680</u>	<u>\$ 1,212,680</u>	<u>\$ 1,237,049</u>	<u>\$ 24,369</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, 2021

	General				Total	Radio		Total
	Islamorada	Marathon	Unincorporated	General	General	Trauma Star	Communications	
Revenues:								
Intergovernmental - BOCC	\$ 1,867,379	\$ 1,629,542	\$ 4,082,808	\$ 45,557,541	\$ 53,137,270	\$ 5,081,032	\$ 696,385	\$ 58,914,687
Charges for services	-	-	-	-	-	-	69,092	69,092
Investment income	-	-	-	57,975	57,975	-	-	57,975
Contributions	-	136,055	-	-	136,055	-	-	136,055
Miscellaneous income	-	-	-	462,175	462,175	-	-	462,175
Total Revenues	1,867,379	1,765,597	4,082,808	46,077,691	53,793,475	5,081,032	765,477	59,639,984
Expenditures:								
Current:								
Personnel services	1,639,127	1,241,533	3,044,063	32,114,712	38,039,435	1,508,187	207,294	39,754,916
Operating expenses	112,516	206,369	421,858	10,672,803	11,413,546	3,561,418	536,168	15,511,132
Capital Outlay	132,292	130,458	316,081	2,143,071	2,721,902	-	-	2,721,902
Total Expenditures	1,883,935	1,578,360	3,782,002	44,930,586	52,174,883	5,069,605	743,462	57,987,950
Excess of Revenues Over (Under)								
Accrued wages and benefits payable	(16,556)	187,237	300,806	1,147,105	1,618,592	11,427	22,015	1,652,034
Other Financing Sources (Uses):								
Insurance proceeds	-	-	-	26,700	26,700	-	-	26,700
Transfer (to) from Board of County Commissioners	-	-	(300,806)	(999,564)	(1,300,370)	(11,427)	(22,015)	(1,333,812)
Transfer (to) from other governments	16,556	(187,237)	-	-	(170,681)	-	-	(170,681)
Transfer (to) from other funds	-	-	-	(174,241)	(174,241)	-	-	(174,241)
Total Other Financing Sources (Uses)	16,556	(187,237)	(300,806)	(1,147,105)	(1,618,592)	(11,427)	(22,015)	(1,652,034)
Excess of revenues over (under) expenditures and other financing sources (uses)								
	-	-	-	-	-	-	-	-
Transfer (to) from Board of County Commissioners								
	-	-	-	-	-	-	-	-
Fund balances, end of year								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY, FLORIDA SHERIFF

NON-MAJOR SPECIAL REVENUE FUNDS DESCRIPTION

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, 2021

	<u>Teen Court</u>	<u>Law Enforcement Trust Fund</u>
ASSETS		
Cash and cash equivalents	\$ -	\$ 5,520
Due from Board of County Commissioners	-	-
Due from other funds	-	-
Due from governmental units	4,836	-
Due from others	-	-
Total Assets	<u>\$ 4,836</u>	<u>\$ 5,520</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -	\$ -
Accrued wages and benefits payable	-	-
Due to Board of County Commissioners	-	5,500
Due to other governmental units	-	-
Due to other funds	4,836	20
Unearned revenues	-	-
Total Liabilities	<u>4,836</u>	<u>5,520</u>
Transfer (to) from Board of County Commissioners:		
Inter-agency communication program	-	-
Inmate welfare program	-	-
Farm program	-	-
Fund balances, committed:		
Contract administration	-	-
Total Fund Balances	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,836</u>	<u>\$ 5,520</u>

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

SEPTEMBER 30, 2021

	<u>State Forfeiture</u>	<u>Contract Administrative</u>	<u>Commissary</u>
ASSETS			
Cash and cash equivalents	\$ 44,954	\$ -	\$ 1,143,344
Due from Board of County Commissioners	-	-	-
Due from other funds	20	1,573,559	4,808
Due from governmental units	-	147,422	-
Due from others	-	-	35,540
Total Assets	<u>\$ 44,974</u>	<u>\$ 1,720,981</u>	<u>\$ 1,183,692</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 4,182
Accrued wages and benefits payable	-	-	3,165
Due to Board of County Commissioners	44,974	198,329	-
Due to other governmental units	-	-	35,075
Due to other funds	-	77,789	26,581
Unearned revenues	-	107,460	-
Total Liabilities	<u>44,974</u>	<u>383,578</u>	<u>69,003</u>
Transfer (to) from Board of County Commissioners:			
Inter-agency communication program	-	-	-
Inmate welfare program	-	-	1,014,853
Farm program	-	-	99,836
Fund balances, committed:			
Contract administration	-	1,337,403	-
Total Fund Balances	<u>-</u>	<u>1,337,403</u>	<u>1,114,689</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 44,974</u>	<u>\$ 1,720,981</u>	<u>\$ 1,183,692</u>

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

SEPTEMBER 30, 2021

	<u>Inter-Agency Communications</u>	<u>Total Nonmajor Special Revenue Funds</u>
ASSETS		
Cash and cash equivalents	\$ 181,330	\$ 1,375,148
Due from Board of County Commissioners	16,708	16,708
Due from other funds	14,375	1,592,762
Due from governmental units	221	152,479
Due from others	-	35,540
Total Assets	<u>\$ 212,634</u>	<u>\$ 3,172,637</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 11,901	\$ 16,083
Accrued wages and benefits payable	-	3,165
Due to Board of County Commissioners	-	248,803
Due to other governmental units	-	35,075
Due to other funds	-	109,226
Unearned revenues	-	107,460
Total Liabilities	<u>11,901</u>	<u>519,812</u>
Transfer (to) from Board of County Commissioners:		
Inter-agency communication program	200,733	200,733
Inmate welfare program	-	1,014,853
Farm program	-	99,836
Fund balances, committed:		
Contract administration	-	1,337,403
Total Fund Balances	<u>200,733</u>	<u>2,652,825</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 212,634</u>	<u>\$ 3,172,637</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, 2021

	<u>Teen Court</u>	<u>Law Enforcement Trust Fund</u>
Revenues:		
Intergovernmental - BOCC	\$ -	\$ 3,500
Intergovernmental - other government units	-	-
Charges for services	60,195	-
Fines and forfeitures	-	-
Investment income	-	-
Miscellaneous income	-	-
Total Revenues	<u>60,195</u>	<u>3,500</u>
Expenditures:		
Current:		
Personnel services	62,219	-
Operating expenses	1,446	-
Capital outlay	-	-
Aid to other governments/non-profits	-	3,500
Total Expenditures	<u>63,665</u>	<u>3,500</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,470)</u>	<u>-</u>
Other Financing Sources (Uses):		
Transfers (to) from other funds	3,470	-
Transfer (to) from Board of County Commissioners	-	-
Total Other Financing Sources (Uses)	<u>3,470</u>	<u>-</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>

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, 2021

	<u>State Forfeiture</u>	<u>Contract Administrative</u>	<u>Commissary</u>
Revenues:			
Intergovernmental - BOCC	\$ -	\$ -	\$ -
Intergovernmental - other government units	-	1,147,802	-
Charges for services	-	3,498,492	520,819
Fines and forfeitures	44,881	-	-
Investment income	94	5,060	5,528
Miscellaneous income	-	-	18,832
Total Revenues	<u>44,975</u>	<u>4,651,354</u>	<u>545,179</u>
Expenditures:			
Current:			
Personnel services	-	4,182,387	194,090
Operating expenses	-	393,906	293,570
Capital outlay	-	43,566	-
Aid to other governments/non-profits	-	-	-
Total Expenditures	<u>-</u>	<u>4,619,859</u>	<u>487,660</u>
Excess of Revenues Over (Under) Expenditures	<u>44,975</u>	<u>31,495</u>	<u>57,519</u>
Other Financing Sources (Uses):			
Transfers (to) from other funds	-	14,550	-
Transfer (to) from Board of County Commissioners	(44,975)	-	-
Total Other Financing Sources (Uses)	<u>(44,975)</u>	<u>14,550</u>	<u>-</u>
Excess of revenues over expenditures and other financing sources (uses)	-	46,045	57,519
Fund balances, beginning of year	-	1,291,359	1,057,169
Fund balances, end of year	<u>\$ -</u>	<u>\$ 1,337,404</u>	<u>\$ 1,114,688</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, 2021

	<u>Inter-Agency Communications</u>	<u>Total Nonmajor Special Revenue Funds</u>
Revenues:		
Intergovernmental - BOCC	\$ 205,238	\$ 208,738
Intergovernmental - other government units	-	1,147,802
Charges for services	31,041	4,110,547
Fines and forfeitures	-	44,881
Investment income	785	11,467
Miscellaneous income	-	18,832
Total Revenues	<u>237,064</u>	<u>5,542,267</u>
Expenditures:		
Current:		
Personnel services	-	4,438,696
Operating expenses	195,801	884,723
Capital outlay	-	43,566
Aid to other governments/non-profits	-	3,500
Total Expenditures	<u>195,801</u>	<u>5,370,485</u>
Excess of Revenues Over (Under) Expenditures	<u>41,263</u>	<u>171,782</u>
Other Financing Sources (Uses):		
Transfers (to) from other funds	-	18,020
Transfer (to) from Board of County Commissioners	-	(44,975)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(26,955)</u>
Excess of revenues over expenditures and other financing sources (uses)	41,263	144,827
Fund balances, beginning of year	<u>159,470</u>	<u>2,507,998</u>
Fund balances, end of year	<u>\$ 200,733</u>	<u>\$ 2,652,825</u>

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

YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Charges for services	\$ 50,000	\$ 66,000	\$ 60,195	\$ (5,805)
Total Revenues	<u>50,000</u>	<u>66,000</u>	<u>60,195</u>	<u>(5,805)</u>
Expenditures:				
Current:				
Personnel services	68,000	65,000	62,219	2,781
Operating expense	<u>2,500</u>	<u>2,500</u>	<u>1,446</u>	<u>1,054</u>
Total Expenditures	<u>70,500</u>	<u>67,500</u>	<u>63,665</u>	<u>3,835</u>
Excess of Revenues Over (Under) Expenditures	<u>(20,500)</u>	<u>(1,500)</u>	<u>(3,470)</u>	<u>(1,970)</u>
Other Financing Sources:				
Transfers (to) from Board of County Commissioners	-	-	-	-
Transfers (to) from other funds	<u>-</u>	<u>-</u>	<u>3,470</u>	<u>3,470</u>
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>3,470</u>	<u>3,470</u>
Excess of revenues over expenditures and other financing sources (uses)	(20,500)	(1,500)	-	1,500
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u>\$ (20,500)</u>	<u>\$ (1,500)</u>	<u>\$ -</u>	<u>\$ 1,500</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	<u>\$ 15,000</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>
Total Revenues	<u>15,000</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Expenditures:				
Current:				
Operating expenses	5,500	-	-	-
Capital expenses	8,500	-	-	-
Aid to other governments/non-profits	<u>1,000</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Total Expenditures	<u>15,000</u>	<u>3,500</u>	<u>3,500</u>	<u>-</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>	<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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Fines and forfeitures	\$ 16,500	\$ 45,500	\$ 44,881	\$ (619)
Investment income	500	500	94	(406)
Total Revenues	<u>17,000</u>	<u>46,000</u>	<u>44,975</u>	<u>(1,025)</u>
Expenditures:				
Current:				
Operating expenses	<u>2,000</u>	-	-	-
Total Expenditures	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>15,000</u>	<u>46,000</u>	<u>44,975</u>	<u>(1,025)</u>
Other Financing Sources:				
Transfer (to) from Board of County Commissioners	<u>(15,000)</u>	<u>(46,000)</u>	<u>(44,975)</u>	<u>1,025</u>
Total other financing uses	<u>(15,000)</u>	<u>(46,000)</u>	<u>(44,975)</u>	<u>1,025</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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - other governmental units	\$ 890,000	\$ 890,000	\$ 1,147,802	\$ 257,802
Charges for services	3,780,000	3,780,000	3,498,492	(281,508)
Interest income	10,000	10,000	5,060	(4,940)
Total Revenues	4,680,000	4,680,000	4,651,354	(28,646)
Expenditures:				
Current:				
Personnel	4,145,000	4,190,000	4,182,387	7,613
Operating expenses	352,000	400,000	393,906	6,094
Capital expenses	50,000	50,000	43,567	6,433
Total Expenditures	4,547,000	4,640,000	4,619,860	20,140
Excess of Revenues Over (Under) Expenditures	133,000	40,000	31,494	(8,506)
Other Financing Sources (Uses):				
Transfers (to) from other funds	-	-	14,550	14,550
Transfers (to) from other governments	-	-	-	-
Total Other Financing Sources (Uses)	-	-	14,550	14,550
Excess of revenues over expenditures and other financing sources (uses)	133,000	40,000	46,044	6,044
Fund balances, beginning of year	1,291,359	1,291,359	1,291,359	-
Fund balances, end of year	\$ 1,424,359	\$ 1,331,359	\$ 1,337,403	\$ 6,044

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

YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Charges for services	\$ 450,000	\$ 520,000	\$ 520,819	\$ 819
Investment income	6,000	6,000	5,528	(472)
Miscellaneous income	19,000	24,000	18,832	(5,168)
Total Revenues	<u>475,000</u>	<u>550,000</u>	<u>545,179</u>	<u>(4,821)</u>
Expenditures:				
Current:				
Personnel expenses	200,000	200,000	194,090	5,910
Operating expenses	230,000	300,000	293,570	6,430
Capital outlay	8,500	-	-	-
Total Expenditures	<u>438,500</u>	<u>500,000</u>	<u>487,660</u>	<u>12,340</u>
Excess of revenues over (under) expenditures	36,500	50,000	57,519	7,519
Fund balances, beginning of year	<u>1,057,169</u>	<u>1,057,169</u>	<u>1,057,169</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ 1,093,669</u></u>	<u><u>\$ 1,107,169</u></u>	<u><u>\$ 1,114,688</u></u>	<u><u>\$ 7,519</u></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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - BOCC	\$ 145,000	\$ 200,000	\$ 205,238	\$ 5,238
Charges for services	35,000	40,000	31,041	(8,959)
Investment income	5,000	7,000	785	(6,215)
Total Revenues	<u>185,000</u>	<u>247,000</u>	<u>237,064</u>	<u>(9,936)</u>
Expenditures:				
Current:				
Operating expense	245,000	205,000	195,801	9,199
Capital outlay	195,000	-	-	-
Total Expenditures	<u>440,000</u>	<u>205,000</u>	<u>195,801</u>	<u>9,199</u>
Excess of revenues over (under) expenditures	(255,000)	42,000	41,263	(737)
Fund balances, beginning of year	<u>159,470</u>	<u>159,470</u>	<u>159,470</u>	<u>-</u>
Fund balances, end of year	<u>\$ (95,530)</u>	<u>\$ 201,470</u>	<u>\$ 200,733</u>	<u>\$ (737)</u>

MONROE COUNTY, FLORIDA SHERIFF

CUSTODIAL FUNDS DESCRIPTION

The purpose of each Custodial fund in the combining statement of fiduciary net position and combining statement of changes in fiduciary net position on the following pages are described below.

Bonds Fund – This fund accounts for receipts and disbursements of the monies held by the Sheriff on behalf of defendants with ongoing court cases.

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 FIDUCIARY NET POSITION
CUSTODIAL FUNDS

SEPTEMBER 30, 2021

	<u>Bonds</u>	<u>Inmate</u>	<u>Total Custodial</u>
ASSETS			
Cash and cash equivalents	\$ 1,643,644	\$ 90,274	\$ 1,733,918
Due from others	-	5,531	5,531
Total Assets	<u>\$ 1,643,644</u>	<u>\$ 95,805</u>	<u>\$ 1,739,449</u>
LIABILITIES			
Accounts payable	\$ -	\$ 21,589	\$ 21,589
Total Liabilities	<u>\$ -</u>	<u>\$ 21,589</u>	<u>\$ 21,589</u>
NET POSITION			
Restricted for:			
Individuals, organizations, and other governments	\$ 1,643,644	\$ 74,216	\$ 1,717,860
Total Net Position	<u>\$ 1,643,644</u>	<u>\$ 74,216</u>	<u>\$ 1,717,860</u>

MONROE COUNTY, FLORIDA SHERIFF
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2021

	<u>Bonds</u>	<u>Inmate</u>	<u>Total Custodial</u>
Additions:			
Payments made to bond accounts	\$ 714,271	\$ -	\$ 714,271
Payments made to inmate accounts	-	1,213,614	1,213,614
Total Additions	<u>\$ 714,271</u>	<u>\$ 1,213,614</u>	<u>\$ 1,927,885</u>
Deductions:			
Payments to depositors	\$ 572,441	\$ -	\$ 572,441
Payments of inmate services	-	911,162	911,162
Payments of inmate release funds	-	274,687	274,687
Total Deductions	<u>\$ 572,441</u>	<u>\$ 1,185,849</u>	<u>\$ 1,758,290</u>
Net increase in fiduciary net position	\$ 141,830	\$ 27,765	\$ 169,595
Net position, beginning October 1	-	-	-
Net position, beginning October 1 as restated - see Note 13	1,501,814	46,451	1,548,265
Net Position, Ending September 30	<u>\$ 1,643,644</u>	<u>\$ 74,216</u>	<u>\$ 1,717,860</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, 2021, and the related notes to the financial statements, and we have issued our report thereon dated March 4, 2022 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*. We have also audited each fiduciary fund of the Sheriff as of and for the year ended September 30, 2021.

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”) as a basis for designing 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. Accordingly, we do not express an opinion on the effectiveness of the Sheriff’s internal control.

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 financial statements. 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

The purpose of this report is 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cherry Bekart LLP

Tampa, Florida

March 4, 2022

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, 2021, and we have issued our report thereon dated March 4, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 March 4, 2022, 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 communicate 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 us to communicate 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.

Cherry Bekart LLP

Tampa, Florida
March 4, 2022

**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's (the "Sheriff's"), compliance with local government investment policy requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2021. 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 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, 2021.

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

Tampa, Florida
March 4, 2022