

**MONROE COUNTY, FLORIDA  
SHERIFF**

**FINANCIAL STATEMENTS**

*As of and for the Year Ended September 30, 2018*

*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, 2018, 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, 2018, 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, 2018, 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.

## ***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, 2019 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.

 LCP

Orlando, Florida  
February 6, 2019

## FINANCIAL STATEMENTS

MONROE COUNTY, FLORIDA SHERIFF  
BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2018

	Major Funds						Non-Major Funds			
	General	Trauma Star	Radio Communications	HIDTA Grants	Grants	Shared Asset Forfeiture	Federal Forfeiture	E-911	Other Governmental	Total
ASSETS										
Cash and cash equivalents	\$ 5,967,824	\$ 1,114,885	\$ 89,258	\$ 859,763	\$ -	\$ 234,701	\$ 3,174,025	\$ 1,670,780	\$ 1,205,167	\$ 14,317,403
Investments	161,257	-	-	-	-	4,420,314	-	-	-	4,581,571
Due from Board of County Commissioners	11,173	-	-	-	10,451	-	-	36,827	23,396	81,847
Due from other funds	6,659,434	-	-	63,856	-	143	128	-	1,400,124	8,123,685
Due from other governmental units	18,040	-	-	2,529,455	4,644,799	-	-	-	68,203	7,260,497
Due from others	130,086	-	-	931	-	-	-	-	41,837	172,854
Inventory	4,151	-	-	-	-	-	-	-	-	4,151
Interest receivable	-	-	-	-	-	36,214	-	-	-	36,214
Prepaid expense	61,730	-	-	29,019	-	-	-	-	-	90,749
Total assets	\$ 13,013,695	\$ 1,114,885	\$ 89,258	\$ 3,483,024	\$ 4,655,250	\$ 4,691,372	\$ 3,174,153	\$ 1,707,607	\$ 2,739,727	\$ 34,668,971
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 2,046,298	\$ -	\$ -	\$ 1,200,068	\$ -	\$ 53,833	\$ 19	\$ 7,820	\$ 31,220	\$ 3,339,258
Retainage payable	11,549	-	-	-	-	-	-	-	-	11,549
Accrued wages and benefits payable	2,219,042	-	-	177,514	-	-	-	7,324	7,741	2,411,621
Due to Board of County Commissioners	6,200,616	-	89,258	52,515	-	-	-	1,741	164,947	6,509,077
Due to other governmental units	411,258	-	-	1,246,982	-	-	-	-	11,029	1,669,269
Due to other funds	703,344	-	-	804,959	6,562,238	48	6,364	36,272	10,460	8,123,685
Due to others	24,653	-	-	-	-	-	-	-	-	24,653
Unearned revenues	1,396,935	1,114,885	-	-	-	-	-	-	-	2,511,820
Total liabilities	13,013,695	1,114,885	89,258	3,482,038	6,562,238	53,881	6,383	53,157	225,397	24,600,932
Deferred Inflows of Resources:										
Unavailable revenues	-	-	-	966	4,584,432	-	-	-	-	4,585,418
Fund balances, restricted:										
- Law enforcement programs	-	-	-	-	-	4,637,491	3,167,770	-	-	7,805,261
- Teen court program	-	-	-	-	-	-	-	-	35,535	35,535
- Inter-agency communication program	-	-	-	-	-	-	-	-	392,572	392,572
- E-911 programs	-	-	-	-	-	-	-	1,654,450	-	1,654,450
- Inmate welfare program	-	-	-	-	-	-	-	-	746,558	746,558
- Farm program	-	-	-	-	-	-	-	-	47,541	47,541
- Grants	-	-	-	-	(6,481,420)	-	-	-	-	(6,481,420)
Fund balances, committed:										
- Contract administration	-	-	-	-	-	-	-	-	1,292,124	1,292,124
Total fund balances	-	-	-	-	(6,491,420)	4,637,491	3,167,770	1,654,450	2,514,330	5,482,621
Total liabilities, deferred inflows of resources and fund balances	\$ 13,013,695	\$ 1,114,885	\$ 89,258	\$ 3,483,024	\$ 4,655,250	\$ 4,691,372	\$ 3,174,163	\$ 1,707,607	\$ 2,739,727	\$ 34,668,971

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, 2018

	Major Funds										Non-Major Funds	
	General	Trauma Star	Radio Communications	HIDTA Grants	Grants	Shared Asset Forfeiture	Federal Forfeiture	E-911	Other Governmental	Total Governmental		
<b>Revenues:</b>												
Intergovernmental - BOCC	\$ 48,342,237	\$ 5,315,472	\$ 1,100,810	\$ -	\$ 29,409	\$ -	\$ -	\$ 512,173	\$ 154,971	\$ 55,455,072		
Intergovernmental - other government units	-	-	-	21,295,249	380,252	-	157,531	-	485,473	22,318,505		
Charges for services	-	-	79,814	-	-	-	-	-	4,102,097	4,181,911		
Fines and forfeitures	-	-	-	-	-	-	-	-	28,697	28,697		
Investment income	173,304	-	-	-	-	119,298	45,741	24,474	26,117	388,934		
Miscellaneous income	349,869	-	-	-	-	-	-	-	12,249	362,118		
<b>Total revenues</b>	<b>48,865,410</b>	<b>5,315,472</b>	<b>1,180,624</b>	<b>21,295,249</b>	<b>409,661</b>	<b>119,298</b>	<b>203,272</b>	<b>536,647</b>	<b>4,809,604</b>	<b>82,735,237</b>		
<b>Expenditures:</b>												
<b>Current:</b>												
Personnel services	34,530,387	1,285,607	161,212	4,109,491	569,327	143	49,518	454,267	3,799,010	44,958,962		
Operating expenses	9,457,465	2,717,823	550,602	16,406,883	1,923,650	456	138,256	205,490	665,387	32,086,012		
Capital outlay	2,514,374	1,312,042	379,552	778,875	111,740	-	622,563	3,150	13,365	5,735,661		
Aid to other governments/non-profits	-	-	-	-	-	193,866	-	-	137,000	330,866		
Loss on investments	-	-	-	-	-	186,473	-	-	-	186,473		
<b>Total expenditures</b>	<b>46,502,226</b>	<b>5,315,472</b>	<b>1,091,366</b>	<b>21,295,249</b>	<b>2,604,717</b>	<b>380,938</b>	<b>810,337</b>	<b>662,907</b>	<b>4,614,762</b>	<b>83,277,974</b>		
<b>Excess of revenues over (under) expenditures</b>	<b>2,363,184</b>	<b>-</b>	<b>89,258</b>	<b>-</b>	<b>(2,195,056)</b>	<b>(261,640)</b>	<b>(607,065)</b>	<b>(126,260)</b>	<b>194,842</b>	<b>(542,737)</b>		
<b>Other financing sources (uses):</b>												
Insurance proceeds	116,253	-	-	-	50,137	-	-	-	-	166,390		
Transfers (to)/from other funds	(178,824)	-	-	28,601	148,306	-	-	-	1,917	-		
Transfers (to)/from other governments	(230,867)	-	-	(28,601)	-	-	(799,843)	-	(32,776)	(1,092,089)		
Transfer (to)/from Board of County Commissioners	(2,069,746)	-	(89,258)	-	-	-	(5,162)	-	(20,733)	(2,184,839)		
<b>Total other financing sources (uses) over expenditures</b>	<b>(2,363,184)</b>	<b>-</b>	<b>(89,258)</b>	<b>-</b>	<b>198,443</b>	<b>-</b>	<b>(805,005)</b>	<b>-</b>	<b>(51,594)</b>	<b>(3,110,598)</b>		
<b>Excess of revenues over expenditures and other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,996,613)</b>	<b>(261,640)</b>	<b>(1,412,070)</b>	<b>(126,260)</b>	<b>143,248</b>	<b>(3,653,335)</b>		
<b>Fund balances, beginning of year</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>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6,491,420)</b>	<b>\$ 4,637,491</b>	<b>\$ 3,167,770</b>	<b>\$ 1,654,450</b>	<b>\$ 2,514,330</b>	<b>\$ 5,482,621</b>		

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

SEPTEMBER 30, 2018

	Civil Process	Bonds	Inmate	Total Agency
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,085	\$ 751,307	\$ 40,693	\$ 796,085
Due from others	-	-	6,933	6,933
Total assets	<u>\$ 4,085</u>	<u>\$ 751,307</u>	<u>\$ 47,626</u>	<u>\$ 803,018</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ 27,236	\$ 27,236
Due to Board of County Commissioners	4,085	-	-	4,085
Due to individuals	-	751,307	20,390	771,697
Total liabilities	<u>\$ 4,085</u>	<u>\$ 751,307</u>	<u>\$ 47,626</u>	<u>\$ 803,018</u>

# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

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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, 2018

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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 \$224,791 at September 30, 2018.

*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, 2018

### Note 2—Deposits and investments

Cash and cash equivalents and investments at September 30, 2018 consist of the following:

Type	Fair Value
Demand deposits	\$ 15,113,488
SBA	161,257
Municipal Bonds	4,420,314
	<u>\$ 19,695,059</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, 2018, the Sheriff had \$161,257 invested in the SBA and \$4,420,314 in Municipal Bonds, which was 23% of the Sheriff's total cash and cash equivalents and investments. Of the \$161,257 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, 2018 is 33 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, 2018, is 72 days.

Demand deposits in the 911 Wireless Fund in the amount of \$1,670,780 include restricted cash of \$1,350,165. 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, 2018

**Note 3—Interfund receivables and payables**

Interfund receivables and payables at September 30, 2018 consist of the following:

	<b>Due From Other Funds</b>	<b>Due to Other Funds</b>
General	\$ 6,659,434	\$ 703,344
HIDTA	63,856	804,959
Grants	-	6,562,238
Shared asset forfeiture	143	48
Federal forfeiture	128	6,364
E-911	-	36,272
Other governmental	1,400,124	10,460
	<u>\$ 8,123,685</u>	<u>\$ 8,123,685</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:

	<b>Balance 10/01/2017</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance 09/30/2018</b>
Capital assets not depreciated:				
Construction in progress	\$ -	\$ 683,181	\$ -	\$ 683,181
Total capital assets not depreciated	<u>\$ -</u>	<u>\$ 683,181</u>	<u>\$ -</u>	<u>\$ 683,181</u>
Capital assets depreciated:				
Buildings and improvements	\$ 2,797,684	\$ -	\$ -	\$ 2,797,684
Equipment	47,966,760	5,050,754	503,073	52,514,441
Total capital assets depreciated	<u>\$ 50,764,444</u>	<u>\$ 5,050,754</u>	<u>\$ 503,073</u>	<u>\$ 55,312,125</u>
Accumulated depreciation	<u>\$ 27,946,891</u>	<u>\$ 3,350,181</u>	<u>\$ 446,016</u>	<u>\$ 30,851,056</u>

# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

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### 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	\$ 8,045,296
Additions	3,611,382
Reductions	(3,571,615)
Long-term debt, end of year	<u>\$ 8,085,063</u>

### 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.

# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

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### 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 State Board of Administration.

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.

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.

# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

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### Note 7—Retirement plans (continued)

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.

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 State Board of Administration. 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 percent 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 \$5,030,409, \$1,045,192, and \$612,787, respectively, for the fiscal year ended September 30, 2018. The Monroe County Sheriff's Office payments for the Pension Plan and the HIS Plan after June 30, 2018, the measurement date used to determine the net pension liability associated with the Pension Plan and HIS Plan, amounted to \$1,311,227 and \$139,641, 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 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*.

*Funding policy* - All enrolled members of the FRS other than Deferred Retirement Option Program (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, 2017 through June 30, 2018 and July 1, 2018 through September 30, 2018, respectively, were as follows: regular members - 7.92% and 8.26%, special risk - 23.27% and 24.50%, special risk administrative support - 34.63% and 34.98%, senior management - 22.71% and 24.06% and, county elected officers - 45.50% and 48.70%. During the fiscal year ended September 30, 2018, the Monroe County Sheriff's Office contributed to the plan an amount equal to 20.99% 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](http://www.dms.myflorida.com/workforce_operations/retirement/publications).

# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

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### **Note 7—Retirement plans (continued)**

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 \$11,851 for the year ended September 30, 2018 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.

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

SEPTEMBER 30, 2018

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

Contribution as Percentage of Annual Actuarial Rate			
Plan Year	Years of Service with Monroe County		
	25+	20-24	10-19
2018	HIS <sup>(1)</sup>	17%	18%
2019	HIS	18%	26%
2020	HIS	20%	34%
2021	HIS	22%	42%
2022	HIS	25%	50%

<sup>(1)</sup> 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 5.

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 \$1,427,370 for the year ended September 30, 2018. Further information about the OPEB Plan is available in the County's CAFR 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, 2018

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### 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.

### 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, 2018 were \$5,283,977.

The following is a schedule by years of minimum future rentals under operating leases as of September 30, 2018:

Year Ending September 30, 2018	
2019	\$ 5,229,144
2020	4,853,079
2021	4,669,056
2022	3,876,848
2023	3,633,016
2024-2027	5,296,406
Total	<u>\$27,557,549</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.

## **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, 2018

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - BOCC	\$ 48,266,440	\$ 49,612,766	\$ 48,342,237	\$ (1,270,529)
Investment income	-	-	173,304	173,304
Miscellaneous income	-	18,499	349,869	331,370
Total revenues	48,266,440	49,631,265	48,865,410	(765,855)
Expenditures:				
Current:				
Personnel services	37,245,168	35,892,893	34,530,387	1,362,506
Operating expenses	10,001,901	10,521,901	9,457,465	1,064,436
Capital outlay	919,371	3,114,276	2,514,374	599,902
Total expenditures	48,166,440	49,529,070	46,502,226	3,026,844
Excess of revenues over (under) expenditures	100,000	102,195	2,363,184	2,260,989
Other financing sources (uses):				
Insurance proceeds	-	126,406	116,253	(10,153)
Transfer (to)/from Board of County Commissioners	-	-	(2,069,746)	(2,069,746)
Transfer (to)/from other governments	-	-	(230,867)	(230,867)
Transfers (to)/from other funds	(100,000)	(228,601)	(178,824)	49,777
Total other financing sources (uses)	(100,000)	(102,195)	(2,363,184)	(2,260,989)
Excess of revenues over expenditures and other financing sources (uses)	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

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

*YEAR ENDED SEPTEMBER 30, 2018*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	<u>\$ 3,873,082</u>	<u>\$ 6,430,357</u>	<u>\$ 5,315,472</u>	<u>\$ (1,114,885)</u>
Total revenues	<u>3,873,082</u>	<u>6,430,357</u>	<u>5,315,472</u>	<u>(1,114,885)</u>
Expenditures:				
Current:				
Personnel services	1,010,008	1,442,283	1,285,607	156,676
Operating expense	2,848,074	2,948,074	2,717,823	230,251
Capital outlay	<u>15,000</u>	<u>2,040,000</u>	<u>1,312,042</u>	<u>727,958</u>
Total expenditures	<u>3,873,082</u>	<u>6,430,357</u>	<u>5,315,472</u>	<u>1,114,885</u>
Excess of revenues over (under) 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>

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

YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - BOCC	\$ 630,624	\$ 1,180,624	\$ 1,100,810	\$ (79,814)
Charges for services	-	-	79,814	79,814
Total revenues	630,624	1,180,624	1,180,624	-
Expenditures:				
Current:				
Personnel services	169,596	169,596	161,212	8,384
Operating expense	453,028	603,028	550,602	52,426
Capital outlay	8,000	408,000	379,552	28,448
Total expenditures	630,624	1,180,624	1,091,366	89,258
Excess of revenues over (under) expenditures	-	-	89,258	89,258
Other financing sources (uses):				
Transfer (to)/from Board of County Commissioners	-	-	(89,258)	(89,258)
Total other financing sources (uses)	-	-	(89,258)	(89,258)
Excess of revenues over expenditures and other financing sources (uses)	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

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

YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - other government units	\$ 20,100,000	\$ 21,360,001	\$ 21,295,249	\$ (64,752)
Total revenues	20,100,000	21,360,001	21,295,249	(64,752)
Expenditures:				
Current:				
Personnel services	4,150,000	4,110,000	4,109,491	509
Operating expenses	15,265,000	16,410,000	16,406,883	3,117
Capital outlay	685,000	811,400	778,875	32,525
Total expenditures	20,100,000	21,331,400	21,295,249	36,151
Excess of revenues over (under) expenditures	-	28,601	-	(28,601)
Other financing sources:				
Transfers (to)/from other funds	-	-	28,601	28,601
Transfer (to)/from other governments	-	(28,601)	(28,601)	-
Total other financing sources	-	(28,601)	-	28,601
Excess of revenues and other financing sources over expenditures	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

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

YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Positive Negative
Revenues:				
Intergovernmental - BOCC	\$ -	\$ -	\$ 29,409	\$ 29,409
Intergovernmental - other government units	600,000	650,000	380,252	(269,748)
Total revenues	600,000	650,000	409,661	(240,339)
Expenditures:				
Current:				
Personnel services	400,000	600,000	569,327	30,673
Operating expenses	325,000	2,000,000	1,923,650	76,350
Capital outlay	100,000	115,000	111,740	3,260
Total expenditures	825,000	2,715,000	2,604,717	110,283
Excess of revenues over (under) expenditures	(225,000)	(2,065,000)	(2,195,056)	(130,056)
Other financing sources:				
Insurance proceeds	-	-	50,137	50,137
Transfers (to)/from other funds	-	-	148,306	148,306
Total other financing sources	-	-	198,443	198,443
Excess of revenues over expenditures and other financing sources (uses)	-	-	(1,996,613)	(1,996,613)
Fund balances, beginning of year	-	-	(4,494,807)	(4,494,807)
Fund balances, end of year	\$ -	\$ -	\$ (6,491,420)	\$ (6,491,420)

**MONROE COUNTY, FLORIDA SHERIFF****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL - SHARED ASSET FORFEITURE FUND***YEAR ENDED SEPTEMBER 30, 2018*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Investment income	\$ 90,000	\$ 120,000	\$ 119,298	\$ 702
Total revenues	<u>90,000</u>	<u>120,000</u>	<u>119,298</u>	<u>702</u>
Expenditures:				
Current:				
Personnel services	500	250	143	107
Operating expenses	500	500	456	44
Aid to other governments/non-profits	140,000	195,000	193,866	1,134
Loss on investments	<u>-</u>	<u>187,000</u>	<u>186,473</u>	<u>527</u>
Total expenditures	<u>141,000</u>	<u>382,750</u>	<u>380,938</u>	<u>1,812</u>
Excess of revenues over (under) expenditures	(51,000)	(262,750)	(261,640)	(1,110)
Fund balances, beginning of year	<u>4,899,131</u>	<u>4,899,131</u>	<u>4,899,131</u>	<u>-</u>
Fund balances, end of year	<u>\$ 4,848,131</u>	<u>\$ 4,636,381</u>	<u>\$ 4,637,491</u>	<u>\$ (1,110)</u>

**MONROE COUNTY, FLORIDA SHERIFF**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

**BUDGET AND ACTUAL - FEDERAL FORFEITURE FUND**

YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - other government units	\$ -	\$ -	\$ 157,531	\$ 157,531
Investment income	-	-	45,741	45,741
Total revenues	-	-	203,272	203,272
Expenditures:				
Current:				
Personnel services	50,000	50,000	49,518	482
Operating expenses	10,000	141,000	138,256	2,744
Capital expenses	1,750,000	623,000	622,563	437
Total expenditures	1,810,000	814,000	810,337	3,663
Excess of revenues over (under) expenditures	(1,810,000)	(814,000)	(607,065)	206,935
Other financing sources (uses)				
Transfers (to)/from Board of County Commissioners	-	(6,000)	(5,162)	838
Transfer (to)/from other governments	(97,000)	(800,000)	(799,843)	157
Total other financing sources (uses)	(97,000)	(806,000)	(805,005)	995
Excess of revenues over (under) expenditures	(1,907,000)	(1,620,000)	(1,412,070)	207,930
Fund balances, beginning of year	4,579,840	4,579,840	4,579,840	-
Fund balances, end of year	\$ 2,672,840	\$ 2,959,840	\$ 3,167,770	\$ 207,930

**MONROE COUNTY, FLORIDA SHERIFF****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL - E-911***YEAR ENDED SEPTEMBER 30, 2018*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 480,000	\$ 515,000	\$ 512,173	\$ (2,827)
Investment income	20,000	25,000	24,474	(526)
Total revenues	<u>500,000</u>	<u>540,000</u>	<u>536,647</u>	<u>(3,353)</u>
Expenditures:				
Current:				
Personnel services	475,000	460,000	454,267	5,733
Operating expense	175,000	210,000	205,490	4,510
Capital outlay	25,000	4,000	3,150	850
Total expenditures	<u>675,000</u>	<u>674,000</u>	<u>662,907</u>	<u>11,093</u>
Excess of revenues over (under) expenditures	<u>(175,000)</u>	<u>(134,000)</u>	<u>(126,260)</u>	<u>7,740</u>
Fund balances, beginning of year	<u>1,780,710</u>	<u>1,780,710</u>	<u>1,780,710</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,605,710</u>	<u>\$ 1,646,710</u>	<u>\$ 1,654,450</u>	<u>\$ 7,740</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, 2018

	General			Total		Radio	
	Islamorada	Marathon	Unincorporated	General	Trauma Star	Communications	Total
Revenues:							
Intergovernmental - BOCC	\$ 1,748,788	\$ 1,490,972	\$ 3,818,162	\$ 41,284,315	\$ 48,342,237	\$ 1,100,810	\$ 54,758,519
Charges for services	-	-	-	-	-	79,814	79,814
Investment income	-	-	-	173,304	-	-	173,304
Miscellaneous income	-	-	-	349,869	-	-	349,869
Total revenues	1,748,788	1,490,972	3,818,162	41,807,488	5,315,472	1,180,624	55,361,506
Expenditures:							
Current:							
Personnel services	1,373,615	1,089,345	2,880,028	29,187,399	1,285,606	161,212	35,977,205
Operating expenses	97,672	175,895	409,781	8,774,317	2,717,823	550,602	12,725,890
Capital Outlay	130,352	142,214	277,600	1,964,208	1,312,043	379,552	4,205,959
Total expenditures	1,601,639	1,407,254	3,567,409	39,925,924	5,315,472	1,091,366	52,909,084
Excess of revenues over (under) expenditures	147,149	83,718	250,753	1,881,564	-	89,258	2,452,442
Other financing sources (uses):							
Insurance proceeds	-	-	-	116,253	-	-	116,253
Transfer (to)/from Board of County Commissioners	-	-	(250,753)	(1,818,993)	(2,069,746)	(89,258)	(2,159,004)
Transfer (to)/from other governments	(147,149)	(83,718)	-	-	(230,867)	-	(230,867)
Transfer (to)/from other funds	-	-	-	(178,824)	-	-	(178,824)
Total other financing sources (uses)	(147,149)	(83,718)	(250,753)	(1,881,564)	-	(89,258)	(2,452,442)
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, 2018

	Teen Court	Law Enforcement Trust Fund
<b>ASSETS</b>		
Cash and cash equivalents	\$ -	\$ 65
Due from Board of County Commissioners	-	-
Due from other funds	31,999	-
Due from governmental units	3,536	-
Due from others	-	-
Total assets	<u>\$ 35,535</u>	<u>\$ 65</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	-	62
Due to others	-	-
Total liabilities	<u>-</u>	<u>65</u>
<b>Deferred Inflows of Resources:</b>		
Unavailable revenues	<u>-</u>	<u>-</u>
<b>Fund balances, restricted:</b>		
Teen court program	35,535	-
Inter-agency communication program	-	-
Inmate welfare program	-	-
Farm program	-	-
<b>Fund balances, committed:</b>		
Contract administration	-	-
Total fund balances	<u>35,535</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 35,535</u>	<u>\$ 65</u>

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

SEPTEMBER 30, 2018

	State Forfeiture	Contract Administrative	Commissary
<b>ASSETS</b>			
Cash and cash equivalents	\$ 20,671	\$ -	\$ 810,152
Due from Board of County Commissioners	-	4,116	-
Due from other funds	62	1,367,652	-
Due from governmental units	-	64,567	-
Due from others	-	-	34,371
Total assets	<u>\$ 20,733</u>	<u>\$ 1,436,335</u>	<u>\$ 844,523</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ 21,694
Accrued wages and benefits payable	-	-	7,741
Due to Board of County Commissioners	20,733	144,211	-
Due to other governmental units	-	-	11,029
Due to other funds	-	-	9,960
Due to others	-	-	-
Total liabilities	<u>20,733</u>	<u>144,211</u>	<u>50,424</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances, restricted:</b>			
Teen court program	-	-	-
Inter-agency communication program	-	-	-
Inmate welfare program	-	-	746,558
Farm program	-	-	47,541
<b>Fund balances, committed:</b>			
Contract administration	-	1,292,124	-
Total fund balances	<u>-</u>	<u>1,292,124</u>	<u>794,099</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 20,733</u>	<u>\$ 1,436,335</u>	<u>\$ 844,523</u>

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

SEPTEMBER 30, 2018

	Inter-Agency Communications	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 375,279	\$ 1,206,167
Due from Board of County Commissioners	19,280	23,396
Due from other funds	411	1,400,124
Due from governmental units	100	68,203
Due from others	7,466	41,837
Total assets	<u>\$ 402,536</u>	<u>\$ 2,739,727</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 9,526	\$ 31,220
Accrued wages and benefits payable	-	7,741
Due to Board of County Commissioners	-	164,947
Due to other governmental units	-	11,029
Due to other funds	438	10,460
Due to others	-	-
Total liabilities	<u>9,964</u>	<u>225,397</u>
<b>Deferred Inflows of Resources:</b>		
Unavailable revenues	<u>-</u>	<u>-</u>
<b>Fund balances, restricted:</b>		
Teen court program	-	35,535
Inter-agency communication program	392,572	392,572
Inmate welfare program	-	746,558
Farm program	-	47,541
<b>Fund balances, committed:</b>		
Contract administration	-	1,292,124
Total fund balances	<u>392,572</u>	<u>2,514,330</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 402,536</u>	<u>\$ 2,739,727</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, 2018

	Teen Court	Law Enforcement Trust Fund
Revenues:		
Intergovernmental - BOCC	\$ -	\$ 41,435
Intergovernmental - other government units	-	-
Charges for services	44,548	-
Fines and forfeitures	-	-
Investment income	-	62
Miscellaneous	-	-
Total revenues	<u>44,548</u>	<u>41,497</u>
Expenditures:		
Current:		
Personnel services	56,975	-
Operating expenses	2,579	4,497
Capital outlay	-	-
Aid to other governments/non-profits	-	37,000
Total expenditures	<u>59,554</u>	<u>41,497</u>
Excess of revenues over (under) expenditures	<u>(15,006)</u>	<u>-</u>
Other financing sources (uses):		
Transfers (to)/from other funds	-	-
Transfer (to)/from Board of County Commissioners	-	-
Transfer (to)/from other governments	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>(15,006)</u>	<u>-</u>
Fund balances, beginning of year	<u>50,541</u>	<u>-</u>
Fund balances, end of year	<u>\$ 35,535</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, 2018*

	State Forfeiture	Contract Administrative	Commissary
Revenues:			
Intergovernmental - BOCC	\$ -	\$ -	\$ -
Intergovernmental - other government units	-	485,473	-
Charges for services	-	3,554,579	474,558
Fines and forfeitures	28,697	-	-
Investment income	230	10,033	10,260
Miscellaneous income	-	-	12,249
Total revenues	<u>28,927</u>	<u>4,050,085</u>	<u>497,067</u>
Expenditures:			
Current:			
Personnel services	-	3,582,334	159,701
Operating expenses	8,194	246,014	241,821
Capital outlay	-	11,637	1,728
Aid to other governments/non-profits	-	100,000	-
Total expenditures	<u>8,194</u>	<u>3,939,985</u>	<u>403,250</u>
Excess of revenues over (under) expenditures	<u>20,733</u>	<u>110,100</u>	<u>93,817</u>
Other financing sources (uses):			
Transfers (to)/from other funds	-	1,917	-
Transfer (to)/from Board of County Commissioners	(20,733)	-	-
Transfer (to)/from other governments	-	(32,778)	-
Total other financing sources (uses)	<u>(20,733)</u>	<u>(30,861)</u>	<u>-</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>-</u>	<u>79,239</u>	<u>93,817</u>
Fund balances, beginning of year	<u>-</u>	<u>1,212,885</u>	<u>700,282</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ 1,292,124</u>	<u>\$ 794,099</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, 2018*

	<u>Inter-Agency Communications</u>	<u>Total Nonmajor Special Revenue Funds</u>
Revenues:		
Intergovernmental - BOCC	\$ 113,536	\$ 154,971
Intergovernmental - other government units	-	485,473
Charges for services	28,412	4,102,097
Fines and forfeitures	-	28,697
Investment income	5,532	26,117
Miscellaneous income	-	12,249
Total revenues	<u>147,480</u>	<u>4,809,604</u>
Expenditures:		
Current:		
Personnel services	-	3,799,010
Operating expenses	162,282	665,387
Capital outlay	-	13,365
Aid to other governments/non-profits	-	137,000
Total expenditures	<u>162,282</u>	<u>4,614,762</u>
Excess of revenues over (under) expenditures	<u>(14,802)</u>	<u>194,842</u>
Other financing sources (uses):		
Transfers (to)/from other funds	-	1,917
Transfer (to)/from Board of County Commissioners	-	(20,733)
Transfer (to)/from other governments	-	(32,778)
Total other financing sources (uses)	<u>-</u>	<u>(51,594)</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>(14,802)</u>	<u>143,248</u>
Fund balances, beginning of year	<u>407,374</u>	<u>2,371,082</u>
Fund balances, end of year	<u>\$ 392,572</u>	<u>\$ 2,514,330</u>

**MONROE COUNTY, FLORIDA SHERIFF****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL - TEEN COURT FUND***YEAR ENDED SEPTEMBER 30, 2018*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Charges for services	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 44,548</u>	<u>\$ (5,452)</u>
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>44,548</u>	<u>(5,452)</u>
Expenditures:				
Current:				
Personnel services	<u>55,000</u>	<u>57,000</u>	<u>56,975</u>	<u>25</u>
Operating expense	<u>5,000</u>	<u>3,000</u>	<u>2,579</u>	<u>421</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>59,554</u>	<u>446</u>
Excess of revenues over (under) expenditures	<u>(10,000)</u>	<u>(10,000)</u>	<u>(15,006)</u>	<u>(5,006)</u>
Fund balances, beginning of year	<u>50,541</u>	<u>50,541</u>	<u>50,541</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ 40,541</u></u>	<u><u>\$ 40,541</u></u>	<u><u>\$ 35,535</u></u>	<u><u>\$ (5,006)</u></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, 2018*

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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	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ 41,497</u>	<u>\$ (503)</u>
Total revenues	<u>42,000</u>	<u>42,000</u>	<u>41,497</u>	<u>(503)</u>
Expenditures:				
Current:				
Operating expenses	<u>5,000</u>	<u>5,000</u>	<u>4,497</u>	<u>503</u>
Aid to other governments/non-profits	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>	<u>-</u>
Total expenditures	<u>42,000</u>	<u>42,000</u>	<u>41,497</u>	<u>503</u>
Excess of revenues over (under) 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>

**MONROE COUNTY, FLORIDA SHERIFF****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL - STATE FORFEITURE FUND***YEAR ENDED SEPTEMBER 30, 2018*

	Original Budget	Final Budget	Actual	Variance With Final Positive Positive (Negative)
Revenues:				
Fines and forfeitures	\$ 130,500	\$ 29,000	\$ 28,697	\$ (303)
Investment income	500	500	230	(270)
Total revenues	131,000	29,500	28,927	(573)
Expenditures:				
Current:				
Operating expenses	100,000	8,500	8,194	306
Total expenditures	100,000	8,500	8,194	306
Excess of revenues over (under) expenditures	31,000	21,000	20,733	(267)
Other financing uses:				
Transfer (to)/from Board of County Commissioners	(31,000)	(21,000)	(20,733)	267
Total other financing uses	(31,000)	(21,000)	(20,733)	267
Excess of revenues over expenditures and other financing sources (uses)	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

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

YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - other governmental units	\$ 365,000	\$ 485,000	\$ 485,473	\$ 473
Charges for services	3,250,000	3,560,000	3,554,579	(5,421)
Interest income	5,000	10,000	10,033	33
Total revenues	3,620,000	4,055,000	4,050,085	(4,915)
Expenditures:				
Current:				
Personnel	3,375,000	3,585,000	3,582,334	2,666
Operating expenses	225,000	250,000	246,014	3,986
Capital expenses	20,000	13,000	11,637	1,363
Aid to other governments/non-profits	-	100,000	100,000	-
Total expenditures	3,620,000	3,948,000	3,939,985	8,015
Excess of revenues over (under) expenditures	-	107,000	110,100	3,100
Other financing sources (uses)				
Transfers (to)/from other funds	-	-	1,917	1,917
Transfers (to)/from other governments	(40,000)	(33,000)	(32,778)	222
Total other financing sources (uses)	(40,000)	(33,000)	(30,861)	2,139
Excess of revenues over expenditures and other financing sources (uses)	(40,000)	74,000	79,239	5,239
Fund balances, beginning of year	1,212,885	1,212,885	1,212,885	-
Fund balances, end of year	\$ 1,172,885	\$ 1,286,885	\$ 1,292,124	\$ 5,239

**MONROE COUNTY, FLORIDA SHERIFF**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

**BUDGET AND ACTUAL - COMMISSARY FUND**

*YEAR ENDED SEPTEMBER 30, 2018*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Positive (Negative)</b>
Revenues:				
Charges for services	\$ 448,000	\$ 481,000	\$ 474,558	\$ (6,442)
Investment income	3,200	5,200	10,260	5,060
Miscellaneous income	13,800	13,800	12,249	(1,551)
Total revenues	465,000	500,000	497,067	(2,933)
Expenditures:				
Current:				
Personnel expenses	170,000	165,000	159,701	5,299
Operating expenses	225,000	245,000	241,821	3,179
Capital outlay	5,000	2,500	1,728	772
Total expenditures	400,000	412,500	403,250	9,250
Excess of revenues over (under) expenditures	65,000	87,500	93,817	6,317
Fund balances, beginning of year	700,282	700,282	700,282	-
Fund balances, end of year	\$ 765,282	\$ 787,782	\$ 794,099	\$ 6,317

**MONROE COUNTY, FLORIDA SHERIFF****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL - INTER-AGENCY COMMUNICATIONS FUND***YEAR ENDED SEPTEMBER 30, 2018*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Positive (Negative)</u>
Revenues:				
Intergovernmental - BOCC	\$ 130,000	\$ 115,000	\$ 113,536	\$ (1,464)
Charges for services	25,000	28,000	28,412	412
Investment income	5,000	5,000	5,532	532
Total revenues	160,000	148,000	147,480	(520)
Expenditures:				
Current:				
Operating expense	170,000	165,000	162,282	2,718
Total expenditures	170,000	165,000	162,282	2,718
Excess of revenues over (under) expenditures	(10,000)	(17,000)	(14,802)	2,198
Fund balances, beginning of year	407,374	407,374	407,374	-
Fund balances, end of year	<u>\$ 397,374</u>	<u>\$ 390,374</u>	<u>\$ 392,572</u>	<u>\$ 2,198</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, 2018*

	<b>October 1, 2017</b>	<b>Additions</b>	<b>Deductions</b>	<b>September 30, 2018</b>
<b><u>Civil Process</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 810	\$ 129,833	\$ 126,558	\$ 4,085
Total assets	<u>\$ 810</u>	<u>\$ 129,833</u>	<u>\$ 126,558</u>	<u>\$ 4,085</u>
<b>Liabilities</b>				
Due to Board of County Commissioners	\$ 810	\$ 60,975	\$ 57,700	\$ 4,085
Total liabilities	<u>\$ 810</u>	<u>\$ 60,975</u>	<u>\$ 57,700</u>	<u>\$ 4,085</u>
<b><u>Bonds</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 677,698	\$ 735,748	\$ 662,139	\$ 751,307
Total assets	<u>\$ 677,698</u>	<u>\$ 735,748</u>	<u>\$ 662,139</u>	<u>\$ 751,307</u>
<b>Liabilities</b>				
Due to individuals	\$ 677,698	\$ 735,748	\$ 662,139	\$ 751,307
Total liabilities	<u>\$ 677,698</u>	<u>\$ 735,748</u>	<u>\$ 662,139</u>	<u>\$ 751,307</u>
<b><u>Inmate</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 31,017	\$ 1,314,443	\$ 1,304,767	\$ 40,693
Due from others (TouchPay)	5,240	1,407,370	1,405,677	6,933
Total assets	<u>\$ 36,257</u>	<u>\$ 2,721,813</u>	<u>\$ 2,710,444</u>	<u>\$ 47,626</u>
<b>Liabilities</b>				
Accounts payable	\$ 6,501	\$ 597,644	\$ 576,909	\$ 27,236
Due to individuals	29,756	1,136,196	1,145,562	20,390
Total liabilities	<u>\$ 36,257</u>	<u>\$ 1,733,840</u>	<u>\$ 1,722,471</u>	<u>\$ 47,626</u>
<b><u>Total All Agency Funds</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 709,525	\$ 2,180,024	\$ 2,093,464	\$ 796,085
Due from others	5,240	1,407,370	1,405,677	6,933
Total assets	<u>\$ 714,765</u>	<u>\$ 3,587,394</u>	<u>\$ 3,499,141</u>	<u>\$ 803,018</u>
<b>Liabilities</b>				
Accounts payable	\$ 6,501	\$ 597,644	\$ 576,909	\$ 27,236
Due to Board of County Commissioners	810	60,975	57,700	4,085
Due to individuals	707,454	1,871,944	1,807,701	771,697
Total liabilities	<u>\$ 714,765</u>	<u>\$ 2,530,563</u>	<u>\$ 2,442,310</u>	<u>\$ 803,018</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, 2018, and the related notes to the financial statements, and have issued our report thereon dated February 6, 2019 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.

Channing R. Ricketts LLP

Orlando, Florida  
February 6, 2019

## 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, 2018, and have issued our report thereon dated February 6, 2019.

### 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, 2019, 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)(I)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 R. Smith* LLP

Orlando, Florida  
February 6, 2019

**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, 2018. 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, 2018.

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

 LLP

Orlando, Florida  
February 6, 2019