

**MONROE COUNTY, FLORIDA  
SHERIFF**

**FINANCIAL STATEMENTS**

***As of and for the Year Ended September 30, 2015***

***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, 2015, 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, 2015, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with Rules of the Auditor General of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each fund of Monroe County, Florida that is attributable to the Sheriff. They do not purport to, and do not, present fairly the financial position of Monroe County, Florida as of September 30, 2015, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

## **Other Matters**

### ***Required Supplementary Information***

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


### ***Other Supplementary Information***

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

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2016 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.

 L L P

Orlando, Florida  
February 21, 2016

# **FINANCIAL STATEMENTS**

MONROE COUNTY, FLORIDA SHERIFF  
BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2015

	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	\$ 4,616,043	\$ 201,899	\$ 82,901	\$ 791,313	\$ -	\$ 310,956	\$ 4,553,544	\$ 1,983,201	\$ 945,086	\$ 13,484,943
Investments	155,677	-	-	-	-	4,748,497	-	-	-	4,904,174
Due from Board of County Commissioners	231,305	-	-	-	7,988	-	-	111,145	35,953	386,361
Due from other funds	210,378	-	-	725	-	-	-	-	1,244,998	1,456,099
Due from other governmental units	22,081	-	-	1,817,087	52,872	-	-	-	123,864	2,015,884
Due from others	16,574	-	-	35,735	-	-	-	-	81,865	134,174
Interest receivable	-	-	-	-	-	43,250	-	-	-	43,250
Total assets	\$ 5,252,058	\$ 201,899	\$ 82,901	\$ 2,644,840	\$ 60,830	\$ 5,102,703	\$ 4,553,544	\$ 2,094,346	\$ 2,431,764	\$ 22,424,885
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 1,133,613	\$ -	\$ -	\$ 820,913	\$ -	\$ 29,095	\$ -	\$ -	\$ 74,477	\$ 2,058,098
Accrued wages and benefits payable	1,540,644	-	-	135,362	-	-	-	-	-	1,676,006
Due to Board of County Commissioners	1,561,193	201,899	82,901	85,170	-	-	-	-	199,464	2,130,617
Due to other governmental units	318,502	-	-	941,528	-	-	-	-	2,020	1,262,050
Due to other funds	697,240	-	-	573,848	60,830	-	705	34,701	72,266	1,439,588
Due to others	126	-	-	-	-	-	-	-	150	276
Unearned revenues	750	-	-	-	-	-	-	-	-	750
Total liabilities	5,252,058	201,899	82,901	2,558,819	60,830	29,095	705	34,701	348,377	8,567,385
Deferred Inflows of Resources:										
Unavailable revenues	-	-	-	88,021	-	-	-	-	-	88,021
Fund balances, restricted										
- Law enforcement programs	-	-	-	-	-	5,073,608	4,552,839	-	-	9,626,447
- Teen court program	-	-	-	-	-	-	-	-	60,166	60,166
- Inter-agency communication program	-	-	-	-	-	-	-	-	416,780	416,780
- E-911 programs	-	-	-	-	-	-	-	2,059,645	-	2,059,645
- Inmate welfare program	-	-	-	-	-	-	-	-	483,107	483,107
- Farm program	-	-	-	-	-	-	-	-	47,550	47,550
Fund balances, committed										
- Contract administration	-	-	-	-	-	-	-	-	1,075,784	1,075,784
Total fund balances	-	-	-	-	-	5,073,608	4,552,839	2,059,645	2,083,387	13,768,479
Total liabilities, deferred inflows of resources and fund balances	\$ 5,252,058	\$ 201,899	\$ 82,901	\$ 2,644,840	\$ 60,830	\$ 5,102,703	\$ 4,553,544	\$ 2,094,346	\$ 2,431,764	\$ 22,424,885

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, 2015

	Major Funds								Non-Major Funds	
						Shared				
	General	Trauma Star	Radio Cx's	HIDTA Grants	Grants	Asset Forfeiture	Federal Forfeiture	E-911	Other Governmental	Total Governmental
Revenues:										
Intergovernmental - BOCC	\$ 44,537,255	\$ 2,164,110	\$ 362,380	\$ -	\$ 32,185	\$ -	\$ -	\$ 458,151	\$ 202,851	\$ 47,756,932
Intergovernmental - other government units	-	-	-	19,976,270	390,855	-	2,475,692	-	351,866	23,194,983
Charges for services	-	-	-	-	-	-	-	-	3,820,824	3,820,824
Fines and forfeitures	-	-	-	-	-	-	-	-	42,390	42,390
Investment income	53,154	-	-	-	-	75,466	20,452	10,325	7,766	187,163
Miscellaneous income	247,087	-	-	-	-	-	-	-	21,201	268,288
Total revenues	44,837,496	2,164,110	362,380	19,976,270	423,040	75,466	2,496,444	468,475	4,448,898	75,250,580
Expenditures:										
Current:										
Personnel services	32,112,853	539,089	158,012	4,086,199	443,796	144	42,902	107,329	3,421,962	40,912,266
Operating expenses	8,772,567	1,423,122	98,175	15,491,641	44,524	431	4,857	174,368	645,984	26,655,670
Capital outlay	1,949,057	-	18,448	398,430	-	-	-	48,315	274,766	2,689,016
Aid to other governments/non-profits	-	-	-	-	-	127,470	-	-	39,000	186,470
Total expenditures	42,834,477	1,962,211	274,635	19,976,270	488,320	128,045	47,759	330,013	4,381,712	70,423,442
Excess of revenues over (under) expenditures	2,003,019	201,899	87,745	-	(65,280)	(52,579)	2,448,685	138,463	65,186	4,827,138
Other financing sources (uses):										
Insurance proceeds	4,650	-	-	-	-	-	-	-	-	4,650
Transfers (to)/from other funds	(114,322)	-	-	-	109,443	-	-	-	4,879	-
Transfers (to)/from other governments	(362,579)	-	(4,844)	-	-	-	-	(15,762)	(163,397)	(546,582)
Transfer (to)/from Board of County Commissioners	(1,530,766)	(201,899)	(62,901)	-	-	-	-	-	(28,096)	(1,843,664)
Total other financing sources (uses) over expenditures	(2,503,019)	(201,899)	(87,745)	-	109,443	-	-	(15,762)	(186,614)	(2,385,566)
Excess of revenues over expenditures and other financing sources	-	-	-	-	44,163	(52,579)	2,448,685	122,701	(121,428)	2,441,542
Fund balances, beginning of year	-	-	-	-	(44,163)	5,126,187	2,104,154	1,936,944	2,204,815	11,327,937
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,073,608	\$ 4,552,839	\$ 2,059,645	\$ 2,063,387	\$ 13,769,479

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

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

SEPTEMBER 30, 2015

	<u>Civil Process</u>	<u>Bonds</u>	<u>Inmate</u>	<u>Total Agency</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 58,538	\$ 485,497	\$ 19,765	\$ 563,800
Due from others	-	-	4,379	4,379
Total assets	<u>\$ 58,538</u>	<u>\$ 485,497</u>	<u>\$ 24,144</u>	<u>\$ 568,179</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 430	\$ -	\$ 6,829	\$ 7,259
Due to Board of County Commissioners	4,940	-	-	4,940
Due to other funds	6,447	-	10,064	16,511
Due to other governmental units	33,178	-	-	33,178
Due to individuals	13,543	485,497	7,251	506,291
Total liabilities	<u>\$ 58,538</u>	<u>\$ 485,497</u>	<u>\$ 24,144</u>	<u>\$ 568,179</u>



# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

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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, 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, Federal Forfeiture, Shared Asset 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, 2015

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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. Florida PRIME is a 2a7-like fund stated at share price, which is substantially the same as fair value.

*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 \$294,867 at September 30, 2015.

*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, 2015

## **Note 2—Deposits and investments**

Cash and cash equivalents and investments at September 30, 2015 consist of the following:

Type	Credit Quality Rating	Fair Value
Demand and time deposits	N/A	\$ 14,048,743
SBA	Unrated	155,677
Municipal Bonds		4,748,497
		<u>\$ 18,952,917</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 and 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, 2015, the Sheriff had \$155,677 invested in the SBA and \$4,748,497 in Municipal Bonds, which was 35% of the Sheriff's total cash and cash equivalents. Of the \$155,677 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, 2015 is 29 days. Next interest rate reset days for floating rate securities are used in the calculation of the WAM.

The amount of \$1,327,093 represents restricted cash in the 911 Wireless Fund. 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, 2015

**Note 3—Interfund receivables and payables**

Interfund receivables and payables at September 30, 2015 consist of the following:

	Due From Other Funds	Due to Other Funds
General	\$ 210,378	\$ 697,240
HIDTA	725	573,846
Grants	-	60,830
Federal forfeiture		705
E-911	-	34,701
Other governmental	1,244,996	72,266
Agency		16,511
	<u>\$ 1,456,099</u>	<u>\$ 1,456,099</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 10/01/2014	Additions	Deductions	Balance 09/30/2015
Buildings and improvements	\$ 2,794,772	\$ 2,912	\$ -	\$ 2,797,684
Equipment	40,554,579	2,686,104	483,243	42,757,440
	<u>\$ 43,349,351</u>	<u>\$ 2,689,016</u>	<u>\$ 483,243</u>	<u>\$ 45,555,124</u>
Accumulated depreciation	<u>\$ 22,454,941</u>	<u>\$ 3,128,552</u>	<u>\$ 405,851</u>	<u>\$ 25,177,642</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:

	Compensated Absences
Long-term debt, beginning of year	\$ 6,841,772
Additions	3,545,794
Reductions	(3,209,372)
Long-term debt, end of year	<u>\$ 7,178,194</u>

## MONROE COUNTY, FLORIDA SHERIFF

### NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

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#### **Note 6—Fund balances**

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

The governmental fund types classify fund balances as follows:

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

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

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

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

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

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

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

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

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

#### **Note 7—Retirement plan**

*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.

## MONROE COUNTY, FLORIDA SHERIFF

### NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

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#### Note 7—Retirement plan (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.

*Funding policy* - Effective July 1, 2012, 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, 2014 through June 30, 2015 and July 1, 2015 through September 30, 2015, respectively, were as follows: regular, 7.37% and 7.26%; special risk, 19.82% and 22.04%; special risk administrative support, 42.07% and 32.95%; county elected officers, 43.24% and 42.27%; senior management, 21.14% and 21.43%; and DROP participants, 12.28% and 12.88%. During the fiscal year ended September 30, 2015, the Sheriff contributed to the Plan an amount equal to 18.60% of covered payroll.

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, 2015

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#### Note 7—Retirement plan (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 Sheriff recognizes pension expenditures in an amount equal to amounts paid to the Pension Plan, the HIS Plan and the investment plan, amounting to \$3,765,449, \$473,953 and \$802,287 respectively, for the fiscal year ended September 30, 2015. The Sheriff's payments for the Pension Plan and the HIS Plan after June 30, 2015, the measurement date used to determine the net pension liability associated with the Pension Plan and HIS Plan, amounted to \$1,103,352 and \$161,395, 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*, effective October 1, 2014.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, 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 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 class of employees are eligible to participate in the program on the first day of the 12-consecutive month period commencing on October 1.

## **MONROE COUNTY, FLORIDA SHERIFF**

### **NOTES TO FINANCIAL STATEMENTS**

*SEPTEMBER 30, 2015*

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

The plan allows the agency to contribute ongoing non-elective contributions to each eligible employee's account. The routine amount contributed to each employee's 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 \$16,756 for the year ended September 30, 2015 and there were no employee contributions.

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

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

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

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

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



# MONROE COUNTY, FLORIDA SHERIFF

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

### 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

The Sheriff is a party to various lawsuits and claims, which it is vigorously defending. Such matters arise out of the normal course of its operation, all 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, 2015 were \$5,262,522.

The following is a schedule by years of minimum future rentals under operating leases as of September 30, 2015:

Year Ending September 30,	
2016	\$ 4,949,567
2017	4,106,217
2018	4,075,425
2019	4,145,746
2020	3,898,269
2021-2025	17,673,018
Total	<u>\$ 38,848,242</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - BOCC	\$ 44,875,425	\$ 44,325,425	\$ 44,537,255	\$ 211,830
Investment income	-	-	53,154	53,154
Miscellaneous income	-	-	247,087	247,087
Total revenues	44,875,425	44,325,425	44,837,496	512,071
Expenditures:				
Current:				
Personnel services	33,889,153	32,689,153	32,112,853	576,300
Operating expenses	9,946,901	9,366,901	8,772,567	594,334
Capital outlay	919,371	2,019,371	1,949,057	70,314
Total expenditures	44,755,425	44,075,425	42,834,477	1,240,948
Excess of revenues over (under) expenditures	120,000	250,000	2,003,019	1,753,019
Other financing sources (uses):				
Insurance proceeds	-	-	4,650	4,650
Transfer (to)/from Board of County Commissioners	-	-	(1,530,768)	(1,530,768)
Transfer (to)/from other governments	-	-	(362,579)	(362,579)
Transfers (to)/from other funds	(120,000)	(250,000)	(114,322)	135,678
Total other financing sources (uses)	(120,000)	(250,000)	(2,003,019)	(1,753,019)
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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - BOCC	\$ 1,614,110	\$ 2,164,110	\$ 2,164,110	\$ -
Total revenues	1,614,110	2,164,110	2,164,110	-
Expenditures:				
Current:				
Personnel services	505,340	555,340	539,089	16,251
Operating expense	1,093,770	1,593,770	1,423,122	170,648
Capital outlay	15,000	15,000	-	15,000
Total expenditures	1,614,110	2,164,110	1,962,211	201,899
Excess of revenues over (under) expenditures	-	-	201,899	201,899
Other financing sources (uses):				
Transfer (to)/from Board of County Commissioners	-	-	(201,899)	(201,899)
Total other financing sources (uses)	-	-	(201,899)	(201,899)
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 - RADIO COMMUNICATIONS**

YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - BOCC	\$ 362,380	\$ 362,380	\$ 362,380	\$ -
Total revenues	362,380	362,380	362,380	-
Expenditures:				
Current:				
Personnel services	151,352	161,352	158,012	3,340
Operating expense	203,028	175,028	98,175	76,853
Capital outlay	8,000	20,000	18,448	1,552
Total expenditures	362,380	356,380	274,635	81,745
Excess of revenues over (under) expenditures	-	6,000	87,745	81,745
Other financing sources (uses):				
Transfer (to)/from Board of County Commissioners	-	-	(82,901)	(82,901)
Transfer (to)/from other governments	-	(6,000)	(4,844)	1,156
Total other financing sources (uses)	-	(6,000)	(87,745)	(81,745)
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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - other government units	\$ 20,025,000	\$ 20,500,000	\$ 19,976,270	\$ (523,730)
Total revenues	20,025,000	20,500,000	19,976,270	(523,730)
Expenditures:				
Current:				
Personnel services	4,500,000	4,100,000	4,086,199	13,801
Operating expenses	14,875,000	16,000,000	15,491,641	508,359
Capital outlay	650,000	400,000	398,430	1,570
Total expenditures	20,025,000	20,500,000	19,976,270	523,730
Excess of revenues over (under) expenditures	-	-	-	-
Other financing sources:				
Transfer (to)/from other governments	-	-	-	-
Total other financing sources	-	-	-	-
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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - BOCC	\$ 530,000	\$ 50,000	\$ 32,185	\$ (17,815)
Intergovernmental - other government units	450,000	450,000	390,855	(59,145)
Total revenues	980,000	500,000	423,040	(76,960)
Expenditures:				
Current:				
Personnel services	545,000	450,000	443,796	6,204
Operating expenses	120,000	50,000	44,524	5,476
Capital outlay	315,000	-	-	-
Total expenditures	980,000	500,000	488,320	11,680
Excess of revenues over (under) expenditures	-	-	(65,280)	(65,280)
Other financing sources:				
Transfers (to)/from other funds	-	-	109,443	109,443
Total other financing sources	-	-	109,443	109,443
Excess of revenues over expenditures and other financing sources (uses)	-	-	44,163	44,163
Fund balances, beginning of year	(44,163)	(44,163)	(44,163)	-
Fund balances, end of year	\$ (44,163)	\$ (44,163)	\$ -	\$ 44,163

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

YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Investment income	\$ 113,000	\$ 80,000	\$ 75,466	\$ 4,534
Total revenues	113,000	80,000	75,466	4,534
Expenditures:				
Current:				
Personnel services	2,200	1,000	144	856
Operating expenses	1,100	500	431	69
Aid to other governments/non-profits	148,900	129,500	127,470	2,030
Total expenditures	152,200	131,000	128,045	2,955
Excess of revenues over (under) expenditures	(39,200)	(51,000)	(52,579)	1,579
Fund balances, beginning of year	5,126,187	5,126,187	5,126,187	-
Fund balances, end of year	\$ 5,086,987	\$ 5,075,187	\$ 5,073,608	\$ 1,579



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

YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - Other government units	\$ -	\$ -	\$ 2,475,992	\$ 2,475,992
Investment income	-	-	20,452	20,452
Total revenues	-	-	2,496,444	2,496,444
Expenditures:				
Current:				
Personnel services	65,000	45,000	42,902	2,098
Operating expenses	20,000	5,000	4,857	143
Capital expenses	30,000	-	-	-
Aid to other governments	500,000	-	-	-
Total expenditures	615,000	50,000	47,759	2,241
Excess of revenues over (under) expenditures	(615,000)	(50,000)	2,448,685	2,498,685
Fund balances, beginning of year	2,104,154	2,104,154	2,104,154	-
Fund balances, end of year	<u>\$ 1,489,154</u>	<u>\$ 2,054,154</u>	<u>\$ 4,552,839</u>	<u>\$ 2,498,685</u>

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

YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive Negative
Revenues:				
Intergovernmental - BOCC	\$ 480,000	\$ 480,000	\$ 458,151	\$ (21,849)
Investment income	20,000	20,000	10,325	(9,675)
Total revenues	500,000	500,000	468,476	(31,524)
Expenditures:				
Current:				
Personnel services	105,000	110,000	107,329	2,671
Operating expense	130,000	180,000	174,369	5,631
Capital outlay	5,000	50,000	48,315	1,685
Total expenditures	240,000	340,000	330,013	9,987
Excess of revenues over (under) expenditures	260,000	160,000	138,463	(21,537)
Other financing sources:				
Transfers (to)/from Board of County Commissioners	-	-	-	-
Transfers (to)/from other governments	-	-	(15,762)	(15,762)
Total other financing sources	-	-	(15,762)	(15,762)
Excess of revenues over expenditures and other financing sources (uses)	260,000	160,000	122,701	(37,299)
Fund balances, beginning of year	1,936,944	1,936,944	1,936,944	-
Fund balances, end of year	\$ 2,196,944	\$ 2,096,944	\$ 2,059,645	\$ (37,299)

## **OTHER SUPPLEMENTARY INFORMATION**

**MONROE COUNTY, FLORIDA SHERIFF**  
**COMBINING STATEMENT OF GENERAL, TRAUMA STAR AND RADIO COMMUNICATIONS FUNDS BY SERVICE AREA**

YEAR ENDED SEPTEMBER 30, 2015

	General			Total General	Trauma Star	Radio Communications	Total
	Islamorada	Marathon	Unincorporated				
Revenues							
Intergovernmental - BOCC	\$ 1,636,000	\$ 1,401,955	\$ 3,615,482	\$ 37,883,818	\$ 2,164,110	\$ 362,380	\$ 47,063,745
Investment income	-	-	-	53,154	-	-	53,154
Miscellaneous income	-	-	-	247,087	-	-	247,087
Total revenues	1,636,000	1,401,955	3,615,482	38,184,059	2,164,110	362,380	47,363,966
Expenditures							
Current:							
Personnel services	1,359,070	924,444	2,794,902	27,034,437	539,089	158,012	32,809,954
Operating expenses	104,018	159,088	378,210	8,131,251	1,423,122	98,175	10,293,864
Capital Outlay	82,551	104,961	180,953	1,580,592	-	18,448	1,987,505
Total expenditures	1,545,639	1,188,493	3,354,065	36,746,280	1,962,211	274,635	45,071,323
Excess of revenues over (under) expenditures	90,361	213,462	261,417	1,437,779	201,899	87,745	2,292,663
Other financing sources (uses):							
Insurance proceeds	-	-	-	4,650	-	-	4,650
Transfer (to)/from Board of County Commissioners	-	-	(261,417)	(1,269,351)	(201,899)	(92,901)	(1,815,568)
Transfer (to)/from other governments	(90,361)	(213,462)	-	(58,756)	-	(4,844)	(367,423)
Transfer (to)/from other funds	-	-	-	(114,322)	-	-	(114,322)
Total other financing sources (uses)	(90,361)	(213,462)	(261,417)	(1,437,779)	(201,899)	(87,745)	(2,292,663)
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, 2015

	Teen Court	Law Enforcement Trust Fund
<b>ASSETS</b>		
Cash and cash equivalents	\$ -	\$ 23
Due from Board of County Commissioners	-	-
Due from other funds	51,132	-
Due from governmental units	9,034	-
Due from others	-	-
Total assets	<u>\$ 60,166</u>	<u>\$ 23</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Accounts payable	\$ -	\$ -
Due to Board of County Commissioners	-	8
Due to other governmental units	-	-
Due to other funds	-	15
Due to others	-	-
Total liabilities	<u>-</u>	<u>23</u>
<b>Deferred Inflows of Resources:</b>		
Unavailable revenues	<u>-</u>	<u>-</u>
<b>Fund balances, restricted</b>		
Teen court program	60,166	-
Inter-agency communication program	-	-
Inmate welfare program	-	-
Farm program	-	-
<b>Fund balances, committed</b>		
Contract administration	-	-
Total fund balances	<u>60,166</u>	<u>-</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 60,166</u>	 <u>\$ 23</u>

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

SEPTEMBER 30, 2015

	State Forfeiture	Contract Administrative	Commissary
<b>ASSETS</b>			
Cash and cash equivalents	\$ 28,081	\$ -	\$ 561,159
Due from Board of County Commissioners	-	565	-
Due from other funds	15	1,187,626	5,023
Due from governmental units	-	106,516	-
Due from others	-	629	54,982
Total assets	<u>\$ 28,096</u>	<u>\$ 1,295,336</u>	<u>\$ 621,164</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ 74,477
Due to Board of County Commissioners	28,096	171,360	-
Due to other governmental units	-	2,020	-
Due to other funds	-	46,172	15,880
Due to others	-	-	150
Total liabilities	<u>28,096</u>	<u>219,552</u>	<u>90,507</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	-	-	483,107
Farm program	-	-	47,550
<b>Fund balances, committed</b>			
Contract administration	-	1,075,784	-
Total fund balances	<u>-</u>	<u>1,075,784</u>	<u>530,657</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,096</u>	<u>\$ 1,295,336</u>	<u>\$ 621,164</u>

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

SEPTEMBER 30, 2015

	Inter-Agency Communications	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 355,823	\$ 945,086
Due from Board of County Commissioners	35,388	35,953
Due from other funds	1,200	1,244,996
Due from governmental units	8,314	123,864
Due from others	26,254	81,865
Total assets	<u>\$ 426,979</u>	<u>\$ 2,431,764</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Accounts payable	\$ -	\$ 74,477
Due to Board of County Commissioners	-	199,464
Due to other governmental units	-	2,020
Due to other funds	10,199	72,266
Due to others	-	150
Total liabilities	<u>10,199</u>	<u>348,377</u>
<b>Deferred Inflows of Resources:</b>		
Unavailable revenues	<u>-</u>	<u>-</u>
<b>Fund balances, restricted</b>		
Teen court program	-	60,166
Inter-agency communication program	416,780	416,780
Inmate welfare program	-	483,107
Farm program	-	47,550
<b>Fund balances, committed</b>		
Contract administration	<u>-</u>	<u>1,075,784</u>
Total fund balances	<u>416,780</u>	<u>2,083,387</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 426,979</u>	 <u>\$ 2,431,764</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, 2015

	Teen Court	Law Enforcement Trust Fund
Revenues:		
Intergovernmental - BOCC	\$ -	\$ 42,477
Intergovernmental - other government units	-	-
Charges for services	61,288	-
Fines and forfeitures	-	-
Investment income	-	15
Miscellaneous	-	-
Total revenues	<u>61,288</u>	<u>42,492</u>
Expenditures:		
Current:		
Personnel services	43,287	-
Operating expenses	4,641	3,492
Capital outlay	-	-
Aid to other governments/non-profits	-	39,000
Total expenditures	<u>47,928</u>	<u>42,492</u>
Excess of revenues over (under) expenditures	<u>13,360</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>13,360</u>	<u>-</u>
Fund balances, beginning of year	<u>46,806</u>	<u>-</u>
Fund balances, end of year	<u>\$ 60,166</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, 2015

	State Forfeiture	Contract Administrative	Commissary
Revenues:			
Intergovernmental - BOCC	\$ -	\$ 6,200	\$ -
Intergovernmental - other government units	-	351,866	-
Charges for services	-	3,278,422	446,646
Fines and forfeitures	42,390	-	-
Investment income	153	2,345	3,162
Miscellaneous income	-	-	21,201
Total revenues	<u>42,543</u>	<u>3,638,833</u>	<u>471,009</u>
Expenditures:			
Current:			
Personnel services	-	3,217,803	160,872
Operating expenses	14,447	218,597	200,417
Capital outlay	-	58,522	216,244
Aid to other governments/non-profits	-	-	-
Total expenditures	<u>14,447</u>	<u>3,494,922</u>	<u>577,533</u>
Excess of revenues over (under) expenditures	<u>28,096</u>	<u>143,911</u>	<u>(106,524)</u>
Other financing sources (uses):			
Transfers (to)/from other funds	-	4,879	-
Transfer (to)/from Board of County Commissioners	(28,096)	-	-
Transfer (to)/from other governments	-	(163,397)	-
Total other financing sources (uses)	<u>(28,096)</u>	<u>(158,518)</u>	<u>-</u>
Excess of revenues over expenditures and other financing sources (uses)	-	(14,607)	(106,524)
Fund balances, beginning of year	-	1,090,391	637,181
Fund balances, end of year	<u>\$ -</u>	<u>\$ 1,075,784</u>	<u>\$ 530,657</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, 2015

	Inter-Agency Communications	Total Nonmajor Special Revenue Funds
Revenues:		
Intergovernmental - BOCC	\$ 154,174	\$ 202,851
Intergovernmental - other government units	-	351,866
Charges for services	34,468	3,820,824
Fines and forfeitures	-	42,390
Investment income	2,091	7,766
Miscellaneous income	-	21,201
Total revenues	190,733	4,446,898
Expenditures:		
Current:		
Personnel services	-	3,421,962
Operating expenses	204,390	645,984
Capital outlay	-	274,766
Aid to other governments/non-profits	-	39,000
Total expenditures	204,390	4,381,712
Excess of revenues over (under) expenditures	(13,657)	65,186
Other financing sources (uses):		
Transfers (to)/from other funds	-	4,879
Transfer (to)/from Board of County Commissioners	-	(28,096)
Transfer (to)/from other governments	-	(163,397)
Total other financing sources (uses)	-	(186,614)
Excess of revenues over expenditures and other financing sources (uses)	(13,657)	(121,428)
Fund balances, beginning of year	430,437	2,204,815
Fund balances, end of year	\$ 416,780	\$ 2,083,387

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

YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Charges for services	\$ 60,000	\$ 63,000	\$ 61,288	\$ (1,712)
Total revenues	60,000	63,000	61,288	(1,712)
Expenditures:				
Current:				
Personnel services	40,000	45,000	43,287	1,713
Operating expense	7,000	5,000	4,641	359
Total expenditures	47,000	50,000	47,928	2,072
Excess of revenues over (under) expenditures	13,000	13,000	13,360	360
Excess of revenues over expenditures and other financing sources (uses)	13,000	13,000	13,360	360
Fund balances, beginning of year	46,806	46,806	46,806	-
Fund balances, end of year	\$ 59,806	\$ 59,806	\$ 60,166	\$ 360

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

YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - BOCC	\$ 61,000	\$ 43,000	\$ 42,477	\$ (523)
Investment income	-	-	15	15
Total revenues	61,000	43,000	42,492	(508)
Expenditures:				
Current:				
Operating expenses	-	-	3,492	(3,492)
Aid to other governments/non-profits	61,000	43,000	39,000	4,000
Total expenditures	61,000	43,000	42,492	508
Excess of revenues over (under) expenditures	-	-	-	-
Other financing sources				
Transfers (to)/from other funds	-	-	-	-
Total other financing sources	-	-	-	-
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 - STATE FORFEITURE FUND

YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Fines and forfeitures	\$ 144,500	\$ 49,500	\$ 42,390	\$ (7,110)
Investment income	500	500	153	(347)
Total revenues	<u>145,000</u>	<u>50,000</u>	<u>42,543</u>	<u>(7,457)</u>
Expenditures:				
Current:				
Operating expenses	<u>33,000</u>	<u>20,000</u>	<u>14,447</u>	<u>5,553</u>
Total expenditures	<u>33,000</u>	<u>20,000</u>	<u>14,447</u>	<u>5,553</u>
Excess of revenues over (under) expenditures	<u>112,000</u>	<u>30,000</u>	<u>28,096</u>	<u>(1,904)</u>
Other financing uses:				
Transfer (to)/from Board of County Commissioners	<u>(112,000)</u>	<u>(30,000)</u>	<u>(28,096)</u>	<u>1,904</u>
Total other financing uses	<u>(112,000)</u>	<u>(30,000)</u>	<u>(28,096)</u>	<u>1,904</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive Negative
Revenues:				
Intergovernmental - BOCC	\$ 8,400	\$ 7,500	\$ 6,200	\$ (1,300)
Intergovernmental - other governmental units	470,000	365,000	351,866	(13,134)
Charges for services	3,394,600	3,300,000	3,278,422	(21,578)
Interest income	2,000	2,500	2,345	(155)
Total revenues	3,875,000	3,675,000	3,638,833	(36,167)
Expenditures:				
Current:				
Personnel	3,230,000	3,220,000	3,217,803	2,197
Operating expenses	300,000	225,000	218,597	6,403
Capital expenses	145,000	60,000	58,522	1,478
Total expenditures	3,675,000	3,505,000	3,494,922	10,078
Excess of revenues over (under) expenditures	200,000	170,000	143,911	(26,089)
Other financing sources (uses)				
Transfers (to)/from other funds	-	-	4,879	4,879
Transfers (to)/from other governments	(125,000)	(170,000)	(163,397)	6,603
Total other financing sources (uses)	(125,000)	(170,000)	(158,518)	11,482
Excess of revenues over expenditures and other financing sources (uses)	75,000	-	(14,607)	(14,607)
Fund balances, beginning of year	1,090,391	1,090,391	1,090,391	-
Fund balances, end of year	\$ 1,165,391	\$ 1,090,391	\$ 1,075,784	\$ (14,607)

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

YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Charges for services	\$ 430,000	\$ 449,800	\$ 446,646	\$ (3,154)
Investment income	3,000	3,200	3,162	(38)
Miscellaneous income	12,000	22,000	21,201	(799)
Total revenues	445,000	475,000	471,009	(3,991)
Expenditures:				
Current:				
Personnel expenses	170,000	165,000	160,872	4,128
Operating expenses	205,000	205,000	200,417	4,583
Capital outlay	-	220,000	216,244	3,756
Total expenditures	375,000	590,000	577,533	12,467
Excess of revenues over (under) expenditures	70,000	(115,000)	(106,524)	8,476
Other financing sources (uses)				
Transfers (to)/from other funds	3,500	-	-	-
Total other financing sources (uses)	3,500	-	-	-
Excess of revenues over expenditures and other financing sources (uses)	73,500	(115,000)	(106,524)	8,476
Fund balances, beginning of year	637,181	637,181	637,181	-
Fund balances, end of year	\$ 710,681	\$ 522,181	\$ 530,657	\$ 8,476



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

YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Intergovernmental - BOCC	\$ 175,000	\$ 157,000	\$ 154,174	\$ (2,826)
Charges for services	65,000	40,000	34,468	(5,532)
Investment income	10,000	3,000	2,091	(909)
Total revenues	250,000	200,000	190,733	(9,267)
Expenditures:				
Current:				
Operating expense	240,000	210,000	204,390	5,610
Capital outlay	10,000	-	-	-
Total expenditures	250,000	210,000	204,390	5,610
Excess of revenues over (under) expenditures	-	(10,000)	(13,657)	(3,657)
Fund balances, beginning of year	430,437	430,437	430,437	-
Fund balances, end of year	\$ 430,437	\$ 420,437	\$ 416,780	\$ (3,657)

## 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, 2015

	October 1, 2014	Additions	Deductions	September 30, 2015
<b>Civil Process</b>				
<b>Assets</b>				
Cash and cash equivalent:	\$ 16,944	\$ 157,813	\$ 116,219	\$ 58,538
Total assets	<u>\$ 16,944</u>	<u>\$ 157,813</u>	<u>\$ 116,219</u>	<u>\$ 58,538</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 170,916	\$ 170,486	\$ 430
Due to Board of County Commissioners	9,917	52,724	57,701	4,940
Due to other funds	-	6,596	149	6,447
Due to other governments	2,020	33,177	2,019	33,178
Due to individuals	5,007	56,831	48,295	13,543
Total liabilities	<u>\$ 16,944</u>	<u>\$ 320,244</u>	<u>\$ 278,650</u>	<u>\$ 58,538</u>
<b>Bonds</b>				
<b>Assets</b>				
Cash and cash equivalent:	\$ 731,830	\$ 528,306	\$ 774,639	\$ 485,497
Total assets	<u>\$ 731,830</u>	<u>\$ 528,306</u>	<u>\$ 774,639</u>	<u>\$ 485,497</u>
<b>Liabilities</b>				
Due to individuals:	\$ 731,825	\$ 528,306	\$ 774,634	\$ 485,497
Due to other funds	5	-	5	-
Total liabilities	<u>\$ 731,830</u>	<u>\$ 528,306</u>	<u>\$ 774,639</u>	<u>\$ 485,497</u>
<b>Inmate</b>				
<b>Assets</b>				
Cash and cash equivalent:	\$ 31,760	\$ 939,372	\$ 951,367	\$ 19,765
Due from others (TouchPay	5,817	748,232	749,670	4,379
Due from other funds	54	-	54	-
Total assets	<u>\$ 37,631</u>	<u>\$ 1,687,604</u>	<u>\$ 1,701,091</u>	<u>\$ 24,144</u>
<b>Liabilities</b>				
Accounts payable	\$ 4,540	\$ 402,384	\$ 400,095	\$ 6,829
Due to General Func	3,775	59,751	58,425	5,101
Due to Commissary func	4,117	138,859	138,013	4,963
Due to individuals	25,195	895,384	913,328	7,251
Due to others	4	-	4	-
Total liabilities	<u>\$ 37,631</u>	<u>\$ 1,496,378</u>	<u>\$ 1,509,865</u>	<u>\$ 24,144</u>
<b>Total All Agency Funds</b>				
<b>Assets</b>				
Cash and cash equivalent:	\$ 780,534	\$ 1,625,491	\$ 1,842,225	\$ 563,800
Due from others	5,817	748,232	749,670	4,379
Due from other funds	54	-	54	-
Total assets	<u>\$ 786,405</u>	<u>\$ 2,373,723</u>	<u>\$ 2,591,949</u>	<u>\$ 568,179</u>
<b>Liabilities</b>				
Accounts payable	\$ 4,540	\$ 573,300	\$ 570,581	\$ 7,259
Due to Board of County Commissioner	9,917	52,724	57,701	4,940
Due to other funds	7,897	205,206	196,592	16,511
Due to other government:	2,020	33,177	2,019	33,178
Due to individuals	762,027	1,480,521	1,736,257	506,291
Due to others	4	-	4	-
Total liabilities	<u>\$ 786,405</u>	<u>\$ 2,344,928</u>	<u>\$ 2,563,154</u>	<u>\$ 568,179</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, 2015, and the related notes to the financial statements, and have issued our report thereon dated February 21, 2016 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. 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 of the Sheriff's financial statements 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.

Cheney Robert LLP

Orlando, Florida  
February 21, 2016

## **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, 2015, and have issued our report thereon dated February 21, 2016.

### **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 Reports**

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 our 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 21, 2016, 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 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 was established by Article VIII, Section 1 (d), of the Florida Constitution. There are no component units related to the Sheriff.

### **Other Matters**

Section 10.554(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.

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 Robert LLP

Orlando, Florida  
February 21, 2016



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

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

**Report on Compliance**

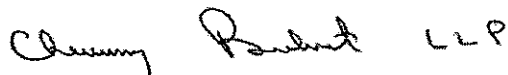
We have examined the Monroe County, Florida Sheriff (the "Sheriff"), compliance with local government investment policy requirements of Section 218.415, *Florida Statutes*, for the year ended September 30, 2015. Management is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on the Sheriff's compliance based on our examination.

**Scope**

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Sheriff's compliance with specified requirements.

**Opinion**

In our opinion, the Sheriff complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2015.



Orlando, Florida  
February 21, 2016