



# Annual Financial Audits 2023

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**BREVARD COUNTY, FLORIDA**

For the Fiscal Year Ended September 30, 2023

**SHERIFF**

**CLERK OF THE CIRCUIT COURT  
& COMPTROLLER**

**TAX COLLECTOR**

**PROPERTY APPRAISER**

**SUPERVISOR OF ELECTIONS**

**BREVARD COUNTY SHERIFF  
ANNUAL FINANCIAL REPORT  
SEPTEMBER 30, 2023  
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## Report of Independent Auditor

To the Honorable Wayne Ivey  
Sheriff of Brevard County, Florida  
Titusville, Florida

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Brevard County, Florida, Sheriff (the “Sheriff”) as of and for the year ended September 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

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, 2023, and the respective changes in financial position and budgetary comparison for the General Fund, Special Law Enforcement Fund, and Inmate Welfare Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Sheriff, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **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 the Rules of the Auditor General of the State of Florida (the “Rules”). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each fund and the budgetary comparisons, where applicable, of Brevard County, Florida that is attributable to the Sheriff. They do not purport to, and do not, present fairly the financial position of Brevard County, Florida as of September 30, 2023, and the changes in its financial position and budgetary comparison, where applicable, 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.

#### **Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's financial statements. The combining nonmajor fund financial statements and nonmajor budgetary comparison schedules are presented for additional analysis and are not a required part of the financial statements. Such 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. The 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 auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, 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 a report dated May 1, 2024 on our consideration of the Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

*Cherry Bekaert LLP*

Orlando, Florida  
May 1, 2024



**BREVARD COUNTY**

**SHERIFF**

**FUND FINANCIAL STATEMENTS**

SEPTEMBER 30, 2023





BREVARD COUNTY SHERIFF  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023

	<u>General</u>	<u>Special Law Enforcement District</u>
<b>ASSETS</b>		
Cash and equivalents	\$ 8,627,937	\$ 5,459,988
Accounts receivable	500,454	5,034
Due from other funds	32,110	0
Due from Board of County Commissioners	308,450	0
Due from charter officers	14,179	119,371
Due from other governmental agencies	328,022	20,361
Inventory of supplies	2,124,829	0
Prepays	9,396	0
Total assets	<u>\$ 11,945,377</u>	<u>\$ 5,604,754</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Vouchers and contracts payable	\$ 4,063,262	\$ 793
Accrued wages and benefits payable	3,110,119	839,321
Due to other funds	0	0
Due to Board of County Commissioners	2,333,206	4,764,640
Due to charter officers	56	0
Due to other governmental agencies	24,445	0
Due to individuals	12,628	0
Unearned revenue	267,436	0
Total liabilities	<u>\$ 9,811,152</u>	<u>\$ 5,604,754</u>
Fund balances:		
Non-spendable:		
Inventory	\$ 2,124,829	\$ 0
Prepaid items	9,396	0
Restricted:		
Other purposes	<u>0</u>	<u>0</u>
Total fund balances	<u>\$ 2,134,225</u>	<u>\$ 0</u>
Total liabilities and fund balances	<u>\$ 11,945,377</u>	<u>\$ 5,604,754</u>

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

<u>Inmate Welfare</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ 4,531,152	\$ 471,161	\$ 19,090,238
102,319	0	607,807
70,499	0	102,609
0	497	308,947
0	0	133,550
0	0	348,383
0	0	2,124,829
0	1,940	11,336
<u>\$ 4,703,970</u>	<u>\$ 473,598</u>	<u>\$ 22,727,699</u>
\$ 225,610	\$ 0	\$ 4,289,665
5,246	0	3,954,686
0	2,437	2,437
0	417,908	7,515,754
0	0	56
0	0	24,445
0	0	12,628
0	53,253	320,689
<u>\$ 230,856</u>	<u>\$ 473,598</u>	<u>\$ 16,120,360</u>
\$ 0	\$ 0	\$ 2,124,829
0	0	9,396
4,473,114	0	4,473,114
<u>\$ 4,473,114</u>	<u>\$ 0</u>	<u>\$ 6,607,339</u>
<u>\$ 4,703,970</u>	<u>\$ 473,598</u>	<u>\$ 22,727,699</u>

BREVARD COUNTY SHERIFF  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<i>General</i>	<i>Special Law Enforcement District</i>
<b>REVENUES</b>		
Intergovernmental revenues	\$ 1,699,875	\$ 393,669
Charges for services	12,283,793	3,924,846
Fines and forfeits	0	0
Permits and fees	0	0
Miscellaneous revenues	3,416,369	312,757
Total revenues	\$ 17,400,037	\$ 4,631,272
<b>EXPENDITURES</b>		
Public safety	\$ 118,380,012	\$ 24,809,236
Capital outlay:		
Owned	8,232,522	47,718
Right-to-use assets		
Leases	50,503	0
Subscriptions	1,637,439	0
Debt service:		
Principal	2,068,073	0
Interest	93,683	0
Total expenditures	\$ 130,462,232	\$ 24,856,954
Deficiency of revenues under expenditures	\$ (113,062,195)	\$ (20,225,682)
<b>OTHER FINANCING SOURCES AND (USES)</b>		
Transfers from Board of County Commissioners	\$ 112,224,392	\$ 25,710,596
Transfers from charter officers	0	119,371
Transfers to Board of County Commissioners	(1,390,871)	(4,764,555)
Transfers to charter officers	0	(742,001)
Lease liabilities issued	50,503	0
Installment purchase liabilities issued	108,000	0
Subscription liabilities issued	1,637,439	0
Transfers to other governmental units	0	(127,601)
Transfers in from other governmental units	127,601	0
Proceeds of the sale of capital assets	305,131	29,872
Total other financing sources and (uses)	\$ 113,062,195	\$ 20,225,682
Net change in fund balances	\$ 0	\$ 0
Fund balances - beginning	2,657,405	0
Decrease in non-spendable	(523,180)	0
Fund balances - ending	\$ 2,134,225	\$ 0

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

<u>Inmate Welfare</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ 0	\$ 0	\$ 2,093,544
10,929	0	16,219,568
0	13,034	13,034
0	27,054	27,054
<u>1,813,902</u>	<u>0</u>	<u>5,543,028</u>
<u>\$ 1,824,831</u>	<u>\$ 40,088</u>	<u>\$ 23,896,228</u>
\$ 1,067,203	\$ 180,482	\$ 144,436,933
779,155	16,207	9,075,602
0	0	50,503
0	0	1,637,439
70,030	0	2,138,103
<u>865</u>	<u>0</u>	<u>94,548</u>
<u>\$ 1,917,253</u>	<u>\$ 196,689</u>	<u>\$ 157,433,128</u>
<u>\$ (92,422)</u>	<u>\$ (156,601)</u>	<u>\$ (133,536,900)</u>
\$ 0	\$ 590,281	\$ 138,525,269
0	0	119,371
0	(433,680)	(6,589,106)
0	0	(742,001)
0	0	50,503
0	0	108,000
0	0	1,637,439
0	0	(127,601)
0	0	127,601
<u>0</u>	<u>0</u>	<u>335,003</u>
<u>\$ 0</u>	<u>\$ 156,601</u>	<u>\$ 133,444,478</u>
\$ (92,422)	\$ 0	\$ (92,422)
4,565,536	0	7,222,941
<u>0</u>	<u>0</u>	<u>(523,180)</u>
<u>\$ 4,473,114</u>	<u>\$ 0</u>	<u>\$ 6,607,339</u>

BREVARD COUNTY SHERIFF  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<i>Variance with Final Budget - Positive (Negative)</i>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 90,598	\$ 1,182,979	\$ 1,699,875	\$ 516,896
Charges for services	12,114,448	12,164,448	12,283,793	119,345
Miscellaneous revenues	2,259,513	2,316,304	3,416,369	1,100,065
Total revenues	<u>\$ 14,464,559</u>	<u>\$ 15,663,731</u>	<u>\$ 17,400,037</u>	<u>\$ 1,736,306</u>
<b>EXPENDITURES</b>				
Public safety	\$ 123,687,939	\$ 124,420,955	\$ 118,380,012	\$ 6,040,943
Capital outlay:				
Owned	11,654,322	9,829,470	8,232,522	1,596,948
Right-to-use assets				
Leases	0	59,492	50,503	8,989
Subscriptions	0	0	1,637,439	(1,637,439)
Debt service:				
Principal	635,573	1,289,353	2,068,073	(778,720)
Interest	11,148	77,341	93,683	(16,342)
Total expenditures	<u>\$ 135,988,982</u>	<u>\$ 135,676,611</u>	<u>\$ 130,462,232</u>	<u>\$ 5,214,379</u>
Deficiency of revenues under expenditures	<u>\$ (121,524,423)</u>	<u>\$ (120,012,880)</u>	<u>\$ (113,062,195)</u>	<u>\$ 6,950,685</u>
<b>OTHER FINANCING SOURCES AND (USES)</b>				
Transfers from Board of County Commissioners	\$ 122,023,423	\$ 120,452,388	\$ 112,224,392	\$ (8,227,996)
Transfers to Board of County Commissioners	(549,000)	(549,000)	(1,390,871)	(841,871)
Lease liabilities issued	0	59,492	50,503	(8,989)
Installment purchase liabilities issued	0	0	108,000	108,000
Subscription liabilities issued	0	0	1,637,439	1,637,439
Transfers from other governmental units	0	0	127,601	127,601
Proceeds of the sale of capital assets	50,000	50,000	305,131	255,131
Total other financing sources and (uses)	<u>\$ 121,524,423</u>	<u>\$ 120,012,880</u>	<u>\$ 113,062,195</u>	<u>\$ (6,950,685)</u>
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund balances - beginning	2,657,405	2,657,405	2,657,405	0
Decrease in non-spendable	0	0	(523,180)	(523,180)
Fund balances - ending	<u>\$ 2,657,405</u>	<u>\$ 2,657,405</u>	<u>\$ 2,134,225</u>	<u>\$ (523,180)</u>

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

BREVARD COUNTY SHERIFF  
SPECIAL LAW ENFORCEMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<i>Variance with Final Budget - Positive (Negative)</i>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 0	\$ 336,998	\$ 393,669	\$ 56,671
Charges for services	3,063,465	3,313,465	3,924,846	611,381
Miscellaneous revenues	50,000	50,000	312,757	262,757
Total revenues	<u>\$ 3,113,465</u>	<u>\$ 3,700,463</u>	<u>\$ 4,631,272</u>	<u>\$ 930,809</u>
<b>EXPENDITURES</b>				
Public safety	\$ 27,719,400	\$ 27,969,400	\$ 24,809,236	\$ 3,160,164
Capital outlay	0	721,659	47,718	673,941
Total expenditures	<u>\$ 27,719,400</u>	<u>\$ 28,691,059</u>	<u>\$ 24,856,954</u>	<u>\$ 3,834,105</u>
Deficiency of revenues under expenditures	<u>\$ (24,605,935)</u>	<u>\$ (24,990,596)</u>	<u>\$ (20,225,682)</u>	<u>\$ 4,764,914</u>
<b>OTHER FINANCING SOURCES AND (USES)</b>				
Transfers from Board of County Commissioners	\$ 25,325,935	\$ 25,710,596	\$ 25,710,596	\$ 0
Transfers from charter officers	0	0	119,371	119,371
Transfers to Board of County Commissioners	0	0	(4,764,555)	(4,764,555)
Transfers to charter officers	(740,000)	(740,000)	(742,001)	(2,001)
Transfers to other governmental units	0	0	(127,601)	(127,601)
Proceeds of the sale of capital assets	20,000	20,000	29,872	9,872
Total other financing sources and (uses)	<u>\$ 24,605,935</u>	<u>\$ 24,990,596</u>	<u>\$ 20,225,682</u>	<u>\$ (4,764,914)</u>
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund balances - beginning	0	0	0	0
Fund balances - ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

BREVARD COUNTY SHERIFF  
INMATE WELFARE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget - Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>REVENUES</b>				
Charges for services	\$ 0	\$ 0	\$ 10,929	\$ 10,929
Miscellaneous revenues	1,059,162	1,619,162	1,813,902	194,740
Total revenues	<u>\$ 1,059,162</u>	<u>\$ 1,619,162</u>	<u>\$ 1,824,831</u>	<u>\$ 205,669</u>
<b>EXPENDITURES</b>				
Public safety	\$ 1,029,162	\$ 1,393,902	\$ 1,067,203	\$ 326,699
Capital outlay	30,000	786,887	779,155	7,732
Debt service:				
Principal	0	36,035	70,030	(33,995)
Interest	0	865	865	0
Total expenditures	<u>\$ 1,059,162</u>	<u>\$ 2,217,689</u>	<u>\$ 1,917,253</u>	<u>\$ 300,436</u>
Net change in fund balances	\$ 0	\$ (598,527)	\$ (92,422)	\$ (92,422)
Fund balances - beginning	4,565,536	4,565,536	4,565,536	0
Fund balances - ending	<u>\$ 4,565,536</u>	<u>\$ 3,967,009</u>	<u>\$ 4,473,114</u>	<u>\$ 506,105</u>

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

BREVARD COUNTY SHERIFF  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
SEPTEMBER 30, 2023

	<u>Civil Process</u>	<u>Inmate Deposits</u>	<u>Total Custodial Funds</u>
<b>ASSETS</b>			
Cash	\$ 34,711	\$ 98,645	\$ 133,356
Total assets	<u>\$ 34,711</u>	<u>\$ 98,645</u>	<u>\$ 133,356</u>
<b>LIABILITIES</b>			
Vouchers and contracts payable	\$ 0	\$ 2,354	\$ 2,354
Due to individuals and others	27,260	0	27,260
Due to other funds	<u>5,000</u>	<u>95,172</u>	<u>100,172</u>
Total liabilities	<u>\$ 32,260</u>	<u>\$ 97,526</u>	<u>\$ 129,786</u>
<b>NET POSITION</b>			
Restricted for individuals and others	<u>\$ 2,451</u>	<u>\$ 1,119</u>	<u>\$ 3,570</u>
Total net position	<u><u>\$ 2,451</u></u>	<u><u>\$ 1,119</u></u>	<u><u>\$ 3,570</u></u>

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



BREVARD COUNTY SHERIFF  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Civil Process</u>	<u>Inmate Deposits</u>	<u>Total Custodial Funds</u>
<b>ADDITIONS</b>			
Cash bonds collected	\$ 0	\$ 831,396	\$ 831,396
Inmate funds collected	0	1,452,213	1,452,213
Levies collected	<u>38,500</u>	<u>0</u>	<u>38,500</u>
Total additions	<u>\$ 38,500</u>	<u>\$ 2,283,609</u>	<u>\$ 2,322,109</u>
<b>DEDUCTIONS</b>			
Cash bond payments to County	\$ 0	\$ 821,389	\$ 821,389
Cash bond refunds	0	41,375	41,375
Levy costs	6,786	0	6,786
Payment for services	0	40,273	40,273
Payment to other funds	0	808,413	808,413
Refunds to individuals and inmates	<u>37,053</u>	<u>629,596</u>	<u>666,649</u>
Total deductions	<u>\$ 43,839</u>	<u>\$ 2,341,046</u>	<u>\$ 2,384,885</u>
Change in net position	\$ (5,339)	\$ (57,437)	\$ (62,776)
Net position - beginning	<u>7,790</u>	<u>58,556</u>	<u>66,346</u>
Net position - ending	<u>\$ 2,451</u>	<u>\$ 1,119</u>	<u>\$ 3,570</u>

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

## BREVARD COUNTY SHERIFF NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

### 1. Summary of Significant Accounting Policies

#### A. Reporting Entity

The Brevard County Sheriff (the “Sheriff”) is a separately elected official established pursuant to the Constitution of the State of Florida. For financial reporting purposes, the Sheriff is reported as part of the primary government of Brevard County, Florida (the “County”).

#### B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

These financial statements have been prepared for the purpose of complying with Section 218.39(2), Florida Statutes, and Chapter 10.550, Rules of the Auditor General – Local Governmental Entity Audits, which allows the Sheriff to only present fund financial statements and to supplement, rather than duplicate the notes to the financial statements included in County-wide financial statements. These financial statements present only the portion of the funds of Brevard County, Florida that are attributable to the Sheriff. They are not intended to present fairly the financial position and results of operations of Brevard County, taken as a whole. The financial activities of the Sheriff, as a charter officer, are included in the Brevard County, Florida Annual Comprehensive Financial Report.

The governmental fund financial statements are reported using a current financial resources measurement focus on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Custodial funds are presented on an economic resources measurement focus and the accrual basis of accounting.

The primary revenue sources are charges for services and appropriations from the Brevard County Board of County Commissioners (the “Board”). Primary revenue sources associated with the current fiscal period are considered to be susceptible to accrual and have been recognized as revenues to the extent collectible within sixty days of fiscal year end (ninety days for intergovernmental revenue). All other revenues, such as miscellaneous revenues, are considered to be measurable and available only when payment is received.

Expenditures are generally recorded when liabilities are incurred, as under accrual accounting. However, liabilities such as accumulated sick and vacation pay, are recorded only when payment is due.

In applying the modified accrual basis of accounting to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. There are typically two types of intergovernmental revenues. One type requires monies to be expended for the specific purpose of a project before any amounts will be reimbursed to the Sheriff and, therefore, the revenues recognized are based upon recorded expenditures. The other provides monies that are generally unrestricted as to purpose of expenditure and are substantially irrevocable (i.e. revocable only for failure to comply with prescribed compliance requirements). These revenues are recognized at the time of receipt or earlier if they meet the availability criterion.

The Sheriff utilizes the following major governmental funds:

**General Fund** – The General Fund is the general operating fund of the Sheriff. All general tax revenues and other receipts that are not required either legally or by generally accepted accounting principles to be accounted for in other funds are accounted for in the General Fund.

## BREVARD COUNTY SHERIFF NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

This fund is also used to account for the operation of law enforcement services provided to the City of Cape Canaveral and to the Canaveral Port Authority, Port Canaveral, Florida. Charges for these services and all cost incurred in providing these services are accounted for in the General Fund.

**Special Law Enforcement District** – This fund is used to account for the county-wide operation of law enforcement services, operations, and facilities within the unincorporated area of Brevard County. Revenues for these services and all costs incurred in providing these services are accounted for in this fund.

**Inmate Welfare Fund** – This fund is used to account for the receipt of prisoner commissary commissions' revenues which are restricted by the Florida Department of Corrections for commissary operations and prisoner welfare.

The Sheriff also reports the following fiduciary funds:

**Custodial Funds** – Custodial funds are clearing accounts for assets held by a government as an agent for individuals, private organizations, other governments or other funds.

The Sheriff has two custodial funds. One fund is used to account for collection and payment of civil process fee deposits held by the Sheriff's Office. The other custodial fund is used to account for the collection and disbursement of cash held by the Sheriff's Office for prisoners during the term of incarceration.

### C. Fund Balance

Fund balance is presented as either non-spendable or spendable. Non-spendable includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. As of September 30, 2023, the Sheriff has \$2,134,225 of non-spendable fund balance in the General Fund, which represents prepaids of \$9,396 and inventory of supplies of \$2,124,829. The portion of fund balance that was spendable is to be transferred as excess fees to the Board.

Spendable fund balance consists of restricted and unassigned amounts. Restricted fund balance consists of amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. As of September 30, 2023, the Sheriff has \$4,473,114 of restricted fund balance to be used for other purposes.

Unassigned fund balance is the residual classification for the General Fund, and is the negative balances for other governmental funds to the extent expenditures exceed amounts restricted.

To the extent restricted funds are available, the Sheriff spends such for its restricted purpose prior to use of other available funds, unless prohibited by legal documents, grant agreements or contracts.

The extent to which General Fund revenues exceed General Fund expenditures is reflected as transfers out and as liabilities to the Board, other charter officers, and other governmental agencies in the same proportion as fees paid by each governmental unit to total fees earned by the Sheriff.

### D. Budgetary Requirements

Governmental fund expenditures are controlled by budget appropriations in accordance with the requirements set forth in the Florida Statutes. The budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America.

## BREVARD COUNTY SHERIFF NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

E. Cash

The Sheriff's cash and cash equivalents consists of cash on hand of \$26,175, demand deposits of \$14,962,376, \$2,111,648 invested in the Florida Cooperative Liquid Assets Security System ("FLCLASS"), and \$2,123,395 invested in Florida Surplus Asset Fund Trust ("FLSAFE"). All demand deposits are insured by the Federal Deposit Insurance Corporation or covered by the State of Florida collateral pool, a multiple financial pool with the ability to access its members for collateral shortfalls if a member institution fails. FLCLASS and FLSAFE are external investment pools, reported at net asset value, which approximates fair market value and have a credit rating of AAAM. The weighted average days to maturity for FLCLASS is 43 days and FLSAFE is 44 days, as of September 30, 2023.

F. Inventory of Supplies and Prepaid Items

Inventory consists of expendable supplies held for consumption, valued at cost using the first-in, first-out (FIFO) method.

Prepaid items consist of training costs paid in the current fiscal year for next fiscal year. The cost of prepaid items are recorded as expenditures when consumed rather than purchased.

G. Capital Assets

Tangible personal property used in the Sheriff operations are recorded as expenditures in the General Fund at the time assets are received and a liability is incurred. Purchased assets are capitalized at historical cost in the government-wide financial statements of the County.

H. Unearned Revenue

Unearned revenues are reported in the financial statements when resources are received by the Sheriff before it has incurred qualifying expenditures. Unearned revenues of \$320,689 consist of revenues received for qualified expenditures that occurred subsequent to September 30, 2023.

I. Accrued 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 for compensated absences is accrued in the government-wide financial statements of the County.

J. 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.

2. New Accounting Pronouncement

Effective October 1, 2022, the Sheriff adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, Subscription Based IT Agreements. This statement established specific criteria for recognizing right of use assets and a subscription liability for subscription arrangements subject to the Statement. The Sheriff operations are recorded as debt service expenditures in the General Fund at the time expenditures are incurred. Right-to-use assets are capitalized and subscription liabilities are accrued in the government-wide financial statements of the County.

**BREVARD COUNTY SHERIFF**  
**NOTES TO THE FINANCIAL STATEMENTS**

SEPTEMBER 30, 2023

3. Leases and Other Commitments

The Sheriff is obligated under lease agreements for building facilities expiring between July 2024 and November 2030. The total principal and interest for these leases was \$175,987 for the year ended September 30, 2023. An initial lease liability was recorded in the amount of \$886,626 in the government-wide financial statements of the County. As of September 30, 2023, the value of the County lease liability is \$554,060. The leases have an interest rate of 1.22%. The value of the right-to-use assets as of September 30, 2023, was \$885,985 with accumulated amortization of \$341,878, presented as right-to-use assets on the government-wide financial statements of the County. The future principal and interest payments as of September 30, 2023 are as follows:

Year Ended <u>September 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 154,437	\$ 5,804
2025	62,780	4,525
2026	63,550	3,755
2027	64,330	2,975
2028	65,119	2,186
2029-2031	143,844	1,983
Total	<u>\$ 554,060</u>	<u>\$ 21,228</u>

The Sheriff is obligated under several lease agreements for office copiers and printers expiring between December 2022 and August 2027. Total principal and interest for the leases was \$172,604 for the year ended September 30, 2023. An initial lease liability was recorded in the amount of \$527,499 in the government-wide financial statements of the County. As of September 30, 2023, the value of the County lease liability is \$258,908. The leases have interest rates ranging from 2.40% to 8.339%. The value of the right-to-use assets as of September 30, 2023 was \$566,720 with accumulated amortization of \$306,456, presented as right-to-use assets on the government-wide financial statements of the County. The future principal and interest payments as of September 30, 2023 are as follows:

Year Ended <u>September 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 130,828	\$ 6,635
2025	70,705	3,734
2026	34,627	1,824
2027	22,748	497
Total	<u>\$ 258,908</u>	<u>\$ 12,690</u>

The Sheriff is obligated under a lease agreement for tasers expiring in January 2024. Total principal and interest for the lease was \$421,920 for the year ended September 30, 2023. An initial lease liability was recorded in the amount of \$1,207,349 in the governmental-wide financial statements of the County. As of September 30, 2023, the value of the County lease liability is \$412,031. The lease has an interest rate of 2.40%. The value of the right-to-use assets as of September 30, 2023 was \$1,236,325 with accumulated amortization of \$1,080,284, presented as right-to-use assets in the government-wide financial statements of the County.

**BREVARD COUNTY SHERIFF**  
**NOTES TO THE FINANCIAL STATEMENTS**

*SEPTEMBER 30, 2023*

The future principal and interest payments as of September 30, 2023 are as follows:

Year Ended <u>September 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 412,031	\$ 9,889
Total	<u>\$ 412,031</u>	<u>\$ 9,889</u>

The Sheriff is obligated under multiple lease agreements for vehicles expiring September 2026. Total principal and interest for the leases was \$128,687 for the year ended September 30, 2023. An initial lease liability was recorded in the amount of \$532,987 in the government-wide financial statements of the County. As of September 30, 2023, the value of the County lease liability is \$302,249. The leases have interest rates ranging from 3.15% to 4.00%. The value of the right-to-use assets as of September 30, 2023 was \$532,987 with accumulated amortization of \$239,606, presented as right-to-use assets in the government-wide financial statements of the County. The future principal and interest payments as of September 30, 2023 are as follows:

Year Ended <u>September 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 120,461	\$ 8,225
2025	123,212	4,166
2026	58,576	857
Total	<u>\$ 302,249</u>	<u>\$ 13,248</u>

The Sheriff is obligated under two lease agreements for in-car video systems expiring April 2025. Total principal and interest for the leases was \$277,222 for the year ended September 30, 2023. An initial lease liability was recorded in the amount of \$1,046,690 in the government-wide financial statements of the County. As of September 30, 2023, the value of the County lease liability is \$535,497. The leases have an interest rate of 2.30% and 2.40%. The value of the right-to-use assets as of September 30, 2023 was \$1,058,987 with accumulated amortization of \$604,655, presented as right-to-use assets in the government-wide financial statements of the County. The future principal and interest payments as of September 30, 2023 are as follows:

Year Ended <u>September 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 264,640	\$ 12,582
2025	270,857	6,364
Total	<u>\$ 535,497</u>	<u>\$ 18,946</u>

The Sheriff is obligated under three lease agreements for automated external defibrillators (AEDs) expiring November 2025. Total principal and interest for the leases was \$60,000 for the year ended September 30, 2023. An initial lease liability was recorded in the amount of \$228,073 in the government-wide financial statements of the County. As of September 30, 2023, the value of the County lease liability is \$115,367. The lease has an interest rate of 2.40%. The value of the right-to-use assets as of September 30, 2023 was \$230,846 with accumulated amortization of \$95,447, presented as right-to-use assets in the government-wide financial statements of the County.

**BREVARD COUNTY SHERIFF**  
**NOTES TO THE FINANCIAL STATEMENTS**

*SEPTEMBER 30, 2023*

The future principal and interest payments as of September 30, 2023 are as follows:

<u>Year Ended</u> <u>September 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 57,231	\$ 2,769
2025	38,605	1,395
2026	19,531	469
Total	<u>\$ 115,367</u>	<u>\$ 4,633</u>

The Sheriff is obligated under an installment purchase agreement for automated external defibrillators (AEDs) expiring September 2027. Total principal and interest for the installment purchase was \$21,600 for the year ended September 30, 2023. An initial liability was recorded in the amount of \$108,000 in the government-wide financial statements of the County. As of September 30, 2023, the value of the County liability is \$86,400. The installment purchase has an interest rate of 0.00%. The value of the right-to-use assets as of September 30, 2023 was \$108,000 with accumulated amortization of \$1,800, presented as right-to-use assets in the government-wide financial statements of the County. The future principal and interest payments as of September 30, 2023 are as follows:

<u>Year Ended</u> <u>September 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 21,600	\$ 0
2025	21,600	0
2026	21,600	0
2027	21,600	0
Total	<u>\$ 86,400</u>	<u>\$ 0</u>

The Sheriff is obligated under agreements for subscription-based information technology arrangements expiring June 2027. Total principal and interest for the subscriptions was \$829,058 for the year ended September 30, 2023. An initial subscription liability was recorded in the amount of \$1,637,439 in the government-wide financial statements of the County. As of September 30, 2023, the value of the County subscription liability is \$824,724. The subscriptions have interest rates ranging from 2.45% to 3.38%. The value of the right-to-use assets as of September 30, 2023 was \$1,637,439 with accumulated amortization of \$495,396, presented as right-to-use assets in the government-wide financial statements of the County. The future principal and interest payments as of September 30, 2023 are as follows:

<u>Year Ended</u> <u>September 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 292,793	\$ 20,290
2025	267,162	13,075
2026	254,593	6,487
2027	10,176	249
Total	<u>\$ 824,724</u>	<u>\$ 40,101</u>

The Board obtained a bank note for the construction of a facility used for the Sheriff's office North Precinct of which the Sheriff is responsible for making payments to the Board, equal to the debt of the loan. Total cost for the lease was \$242,849 for the year ended September 30, 2023.

**BREVARD COUNTY SHERIFF  
NOTES TO THE FINANCIAL STATEMENTS**

SEPTEMBER 30, 2023

The agreement has an interest rate of 2.78%. The future minimum payment obligations are as follows:

Year Ended <u>September 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 210,000	\$ 55,322
2025	215,000	49,414
2026	220,000	43,368
2027	225,000	37,182
2028	230,000	30,858
2029-2032	995,000	56,225
Total	<u>\$ 2,095,000</u>	<u>\$ 272,369</u>

The Board authorized borrowing additional funds to provide for the financing of the replacement of the Computer Aided Dispatch, Records Management and Jail Management System (CAD/RM/JM) in the amount of \$3,800,000. The Sheriff has committed to make payments to the Board over a period of 15 years from October 2015 to October 2029, with an annual payment of \$279,615. The agreement has an interest rate of 1.26%. The future minimum payment obligations are as follows:

Year Ended <u>September 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 256,150	\$ 23,465
2025	259,378	20,237
2026	262,646	16,969
2027	265,955	13,660
2028	269,306	10,309
2029-2030	548,066	10,394
Total	<u>\$ 1,861,501</u>	<u>\$ 95,034</u>

4. Risk Management

The Sheriff participates in the County's risk management pool through payments of annual assessments. The risk management pool assumes the responsibility for all claim obligations, as described in Note 22 to the County-wide financial statements.

5. Deferred Compensation

The Sheriff offers its employees a deferred compensation plan, as described in Note 23 in the County-wide financial statements.

6. Contingent Liabilities

The Sheriff is insured through the State of Florida Sheriff's Risk Management Fund for coverage of substantially all risks and general liability claims. The Florida Sheriff's Risk Management Fund is a self-insurance fund. Several claims have been filed against the Sheriff by employees of the Sheriff's office, and prisoners and ex-prisoners of the Brevard County Jail. These claims are covered by the Florida Sheriff's Risk Management Fund, and in the opinion of management, except as otherwise disclosed, no material liability will be incurred by the Sheriff.



## **BREVARD COUNTY SHERIFF**

### **NOTES TO THE FINANCIAL STATEMENTS**

*SEPTEMBER 30, 2023*

#### 7. Pension and Other Postemployment Benefits

The Sheriff recognizes pension expenditures in an amount equal to amounts paid to the Florida Retirement System (“FRS”) Pension Plan, the Retirement Health Insurance Subsidy (“HIS”) Plan and the FRS Investment Plan described in Note 26 to the County-wide financial statements. In addition, other postemployment benefits expenditures are recognized by the Sheriff as payments are made. The Sheriff is not legally required to and does not accumulate expendable available resources to liquidate the retirement obligation related to its employees.

#### 8. Subsequent Events

The Sheriff has evaluated subsequent events through May 1, 2024, the date which the financial statements were available for issuance.

#### 9. 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. 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.



# BREVARD COUNTY

## SHERIFF

### **COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

SEPTEMBER 30, 2023



# BREVARD COUNTY SHERIFF

## Nonmajor Governmental Funds

### Special Revenue Funds

Contraband - is used to account for the receipt of revenue obtained from confiscated property and monies declared forfeited by a Circuit Court Judge. This fund is used by the Sheriff to defray certain costs as set forth in Chapter 932.704, Florida Statutes, and for other law enforcement purposes approved by the Board of County Commissioners.

Special Law Enforcement Training Fund Second Dollar - is used to account for the receipt of revenue obtained from the assessment of court costs collected and distributed to the Sheriff's Department for reimbursement of criminal justice education and training as prescribed in Chapter 943, Florida Statutes, and County Ordinance No. 81-54.

Special Law Enforcement Training \$2.50 Fund - is used to account for the receipt of revenue obtained from the assessment of court costs collected and distributed to the Sheriff's Department for reimbursement of criminal justice education and training as prescribed in Chapter 318.18 (11)(c) of the Florida Statutes.

Federal Forfeiture Department of Justice - is used to account for the receipt of federal revenue obtained from confiscated property and monies declared forfeited by a Circuit Court Judge. These monies are used in accordance with Federal Department of Justice guidelines for law enforcement purposes. Federal guidelines do not require an adopted budget.

Federal Forfeiture Department of Treasury - is used to account for receipt of federal revenue obtained from confiscated property and monies declared forfeited by a Circuit Court Judge. These monies are used in accordance with Federal Department of Treasury guidelines for law enforcement purposes. Federal guidelines do not require an adopted budget.

Crime Prevention - is used to account for the receipt of revenue obtained from the assessment of court costs collected and distributed to the Sheriff's Department for crime prevention programs in the County, including safe neighborhood programs as prescribed in Chapter 775.083 (2) of the Florida Statutes.

BREVARD COUNTY SHERIFF  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023

	<i>Contraband</i>	<i>Special Revenue</i>	
		<i>Special Law Enforcement Training Fund Second Dollar</i>	<i>Special Law Enforcement Training \$2.50 Fund</i>
<b>ASSETS</b>			
Cash	\$ 165,966	\$ 0	\$ 0
Due from constitutional officers	0	0	0
Prepaid items	0	0	0
Total assets	\$ 165,966	\$ 0	\$ 0
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Due to other funds	\$ 0	\$ 0	\$ 0
Due to Board of County Commissioners	119,713	0	0
Unearned revenue	46,253	0	0
Total liabilities	\$ 165,966	\$ 0	\$ 0
Fund balances:			
Total fund balances	\$ 0	\$ 0	\$ 0
Total liabilities and fund balances	\$ 165,966	\$ 0	\$ 0

<i>Special Revenue</i>					
<i>Federal Forfeiture Department of Justice</i>	<i>Federal Forfeiture Department of Treasury</i>	<i>Crime Prevention</i>	<i>Animal Services Training</i>	<i>Animal Services Spay/Neuter</i>	<i>Total</i>
\$ 263,675	\$ 13,034	\$ 21,358	\$ 0	\$ 7,128	\$ 471,161
0	0	0	497	0	497
0	0	0	1,940	0	1,940
<u>\$ 263,675</u>	<u>\$ 13,034</u>	<u>\$ 21,358</u>	<u>\$ 2,437</u>	<u>\$ 7,128</u>	<u>\$ 473,598</u>
\$ 0	\$ 0	\$ 0	\$ 2,437	\$ 0	\$ 2,437
263,675	13,034	14,358	0	7,128	417,908
0	0	7,000	0	0	53,253
<u>\$ 263,675</u>	<u>\$ 13,034</u>	<u>\$ 21,358</u>	<u>\$ 2,437</u>	<u>\$ 7,128</u>	<u>\$ 473,598</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>\$ 263,675</u>	<u>\$ 13,034</u>	<u>\$ 21,358</u>	<u>\$ 2,437</u>	<u>\$ 7,128</u>	<u>\$ 473,598</u>

BREVARD COUNTY SHERIFF  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<i>Special Revenue</i>		
	<i>Contraband</i>	<i>Special Law Enforcement Training Fund Second Dollar</i>	<i>Special Law Enforcement Training \$2.50 Fund</i>
<b>REVENUES</b>			
Fines and forfeits	\$ 0	\$ 0	\$ 0
Permits and fees	0	0	0
Total revenues	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES</b>			
Public safety	\$ 71,763	\$ 24,000	\$ 74,000
Capital outlay	16,207	0	0
Total expenditures	\$ 87,970	\$ 24,000	\$ 74,000
Excess (deficiency) of revenues over (under) expenditures	\$ (87,970)	\$ (24,000)	\$ (74,000)
<b>OTHER FINANCING SOURCES AND (USES)</b>			
Transfers from Board of County Commissioners	\$ 203,529	\$ 24,000	\$ 74,000
Transfers to Board of County Commissioners	(115,559)	0	0
Total other financing sources and (uses)	\$ 87,970	\$ 24,000	\$ 74,000
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	0	0	0
Fund balances - ending	\$ 0	\$ 0	\$ 0

*Special Revenue*

<i>Federal Forfeiture Department of Justice</i>	<i>Federal Forfeiture Department of Treasury</i>	<i>Crime Prevention</i>	<i>Animal Services Training</i>	<i>Animal Services Spay/Neuter</i>	<i>Total</i>
\$ 0	\$ 13,034	\$ 0	\$ 0	\$ 0	\$ 13,034
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,054</u>	<u>27,054</u>
<u>\$ 0</u>	<u>\$ 13,034</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 27,054</u>	<u>\$ 40,088</u>
\$ 0	\$ 0	\$ 7,392	\$ 3,327	\$ 0	\$ 180,482
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,207</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,392</u>	<u>\$ 3,327</u>	<u>\$ 0</u>	<u>\$ 196,689</u>
\$ 0	\$ 13,034	\$ (7,392)	\$ (3,327)	\$ 27,054	\$ (156,601)
\$ 263,675 (263,675)	\$ 0 (13,034)	\$ 21,750 (14,358)	\$ 3,327 0	\$ 0 (27,054)	\$ 590,281 (433,680)
<u>\$ 0</u>	<u>\$ (13,034)</u>	<u>\$ 7,392</u>	<u>\$ 3,327</u>	<u>\$ (27,054)</u>	<u>\$ 156,601</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



BREVARD COUNTY SHERIFF  
CONTRABAND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<i>Final Budgeted Amounts</i>	<i>Actual Amounts</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>EXPENDITURES</b>			
Public safety	\$ 203,529	\$ 71,763	\$ 131,766
Capital outlay	0	16,207	(16,207)
Total expenditures	<u>\$ 203,529</u>	<u>\$ 87,970</u>	<u>\$ 115,559</u>
<b>OTHER FINANCING SOURCES AND (USES)</b>			
Transfers from Board of County Commissioners	\$ 203,529	\$ 203,529	\$ 0
Transfers to Board of County Commissioners	0	(115,559)	(115,559)
Total other financing sources and (uses)	<u>\$ 203,529</u>	<u>\$ 87,970</u>	<u>\$ (115,559)</u>
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	0	0	0
Fund balances - ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

BREVARD COUNTY SHERIFF  
SPECIAL LAW ENFORCEMENT TRAINING FUND SECOND DOLLAR  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<i>Final Budgeted Amounts</i>	<i>Actual Amounts</i>	<i>Variance with Final Budget - Positive (Negative)</i>
	<u>          </u>	<u>          </u>	<u>          </u>
EXPENDITURES			
Public safety	\$ 24,000	\$ 24,000	\$ 0
OTHER FINANCING SOURCES			
Transfers from Board of County Commissioners	\$ 24,000	\$ 24,000	\$ 0
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances - ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

BREVARD COUNTY SHERIFF  
SPECIAL LAW ENFORCEMENT TRAINING \$2.50 FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<i>Final Budgeted Amounts</i>	<i>Actual Amounts</i>	<i>Variance with Final Budget - Positive (Negative)</i>
	<u>          </u>	<u>          </u>	<u>          </u>
EXPENDITURES			
Public safety	\$ 74,000	\$ 74,000	\$ 0
OTHER FINANCING SOURCES			
Transfers from Board of County Commissioners	\$ 74,000	\$ 74,000	\$ 0
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances - ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

BREVARD COUNTY SHERIFF  
FEDERAL FORFEITURE DEPARTMENT OF JUSTICE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<i>Final Budgeted Amounts</i>	<i>Actual Amounts</i>	<i>Variance with Final Budget - Positive (Negative)</i>
	<u>          </u>	<u>          </u>	<u>          </u>
EXPENDITURES			
Public safety	\$ 263,675	\$ 0	\$ 263,675
OTHER FINANCING SOURCES AND (USES)			
Transfers from constitutional officers	\$ 263,675	\$ 263,675	\$ 0
Transfers to Board of County Commissioners	0	(263,675)	(263,675)
Total other financing sources and uses	<u>\$ 263,675</u>	<u>\$ 0</u>	<u>\$ (263,675)</u>
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances - ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

BREVARD COUNTY SHERIFF  
FEDERAL FORFEITURE DEPARTMENT OF TREASURY  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<i>Final Budgeted Amounts</i>	<i>Actual Amounts</i>	<i>Variance with Final Budget - Positive (Negative)</i>
	<u>          </u>	<u>          </u>	<u>          </u>
REVENUES			
Fines and forfeits	\$ 0	\$ 13,034	\$ 13,034
OTHER FINANCING USES			
Transfers to Board of County Commissioners	\$ 0	\$ (13,034)	\$ (13,034)
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances - ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

BREVARD COUNTY SHERIFF  
CRIME PREVENTION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<i>Final Budgeted Amounts</i>	<i>Actual Amounts</i>	<i>Variance with Final Budget - Positive (Negative)</i>
EXPENDITURES			
Public safety	\$ 21,750	\$ 7,392	\$ 14,358
OTHER FINANCING SOURCES AND (USES)			
Transfers from Board of County Commissioners	\$ 21,750	\$ 21,750	\$ 0
Transfers to Board of County Commissioners	<u>0</u>	<u>(14,358)</u>	<u>(14,358)</u>
Total other financing sources and (uses)	<u>\$ 21,750</u>	<u>\$ 7,392</u>	<u>\$ (14,358)</u>
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances - ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

BREVARD COUNTY SHERIFF  
ANIMAL SERVICES TRAINING

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<i>Final Budgeted Amounts</i>	<i>Actual Amounts</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>EXPENDITURES</b>			
Public safety	\$ 10,443	\$ 3,327	\$ 7,116
<b>OTHER FINANCING SOURCES</b>			
Transfers from Board of County Commissioners	\$ 10,443	\$ 3,327	\$ (7,116)
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	0	0	0
Fund balances - ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

BREVARD COUNTY SHERIFF  
ANIMAL SERVICES SPAY/NEUTER

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<i>Final Budgeted Amounts</i>	<i>Actual Amounts</i>	<i>Variance with Final Budget - Positive (Negative)</i>
REVENUES			
Permits and fees	\$ 0	\$ 27,054	\$ 27,054
EXPENDITURES			
Public safety	\$ 10,000	\$ 0	\$ 10,000
Excess (deficiency) of revenues over (under) expenditures	\$ (10,000)	\$ 27,054	\$ 37,054
OTHER FINANCING SOURCES AND (USES)			
Transfers from Board of County Commissioners	\$ 10,000	\$ 0	\$ (10,000)
Transfers to Board of County Commissioners	0	(27,054)	(27,054)
Total other financing sources and uses	\$ 10,000	\$ (27,054)	\$ (37,054)
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	0	0	0
Fund balances - ending	\$ 0	\$ 0	\$ 0





# BREVARD COUNTY

## SHERIFF

**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***



**Independent Auditor's Management Letter**



**Independent Accountant's Report on Compliance with Local Government Investment Policies**

SEPTEMBER 30, 2023

## 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 Wayne Ivey  
Sheriff of Brevard County, Florida  
Titusville, Florida

We have audited, 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, the financial statements of each major fund and the aggregate remaining fund information of the Brevard County, Florida, Sheriff (the “Sheriff”) as of and for the year ended September 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated May 1, 2024 for the purpose of compliance with Section 218.39(2), Florida Statutes, and Chapter 10.550, Rules of the Auditor General of the State of Florida.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sheriff’s internal control over financial reporting (“internal control”) as a basis for designing 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 entity’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 or significant deficiencies may exist that were not identified.

### Report on Compliance and Other Matters

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

**Purpose of this Report**

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

*Cherry Bekaert LLP*

Orlando, Florida  
May 1, 2024

## Independent Auditor's Management Letter

To the Honorable Wayne Ivey  
Sheriff of Brevard County, Florida  
Titusville, Florida

### Report on the Financial Statements

We have audited the financial statements of the Brevard County, Florida, Sheriff (the "Sheriff") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated May 1, 2024.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Report of Independent Auditor on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report 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 May 1, 2024, 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 this 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 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### Additional Matters

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

**Purpose of this Letter**

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

*Cherry Bekasart LLP*

Orlando, Florida  
May 1, 2024

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

To the Honorable Wayne Ivey  
Sheriff of Brevard County, Florida  
Titusville, Florida

We have examined the Brevard County, Florida, Sheriff's (the "Sheriff") compliance with the local government investment policy requirements of 218.415, Florida Statutes, during the year ended September 30, 2023. Management of the Sheriff is responsible for the Sheriff's compliance with those specific requirements. Our responsibility is to express an opinion on the Sheriff's compliance with these specific 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 judgement, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2023.

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

*Cherry Bekaert LLP*

Orlando, Florida  
May 1, 2024