

BREVARD COUNTY, FLORIDA
TOURIST DEVELOPMENT TAX

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Final Budgeted Amounts</u>	<u>Actual Amount</u>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Taxes	\$ 11,153,903	\$ 11,292,010	\$ 138,107
Miscellaneous revenues	67,713	160,942	93,229
Total revenues	<u>\$ 11,221,616</u>	<u>\$ 11,452,952</u>	<u>\$ 231,336</u>
EXPENDITURES			
Current:			
Physical environment	\$ 5,412,735	\$ 631,585	\$ 4,781,150
Economic environment	7,308,587	5,448,422	1,860,165
Culture and recreation	2,127,281	1,366,220	761,061
Total expenditures	<u>\$ 14,848,603</u>	<u>\$ 7,446,227</u>	<u>\$ 7,402,376</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,626,987)</u>	<u>\$ 4,006,725</u>	<u>\$ 7,633,712</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers out	\$ (447,898)	\$ (434,661)	\$ 13,237
Proceeds of the sale of capital assets	0	70	70
Total other financing sources and uses	<u>\$ (447,898)</u>	<u>\$ (434,591)</u>	<u>\$ 13,307</u>
Net change in fund balances	\$ (4,074,885)	\$ 3,572,134	\$ 7,647,019
Fund balances - beginning	21,326,893	21,326,893	0
Increase in non-spendable	0	3,966	3,966
Fund balances - ending	<u>\$ 17,252,008</u>	<u>\$ 24,902,993</u>	<u>\$ 7,650,985</u>

BREVARD COUNTY, FLORIDA
STATE HOUSING INITIATIVE PARTNERSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Intergovernmental revenues	\$ 1,479,229	\$ 1,081,022	\$ (398,207)
Miscellaneous revenues	0	233,650	233,650
Total revenues	<u>\$ 1,479,229</u>	<u>\$ 1,314,672</u>	<u>\$ (164,557)</u>
EXPENDITURES			
Current:			
Economic environment	\$ 2,343,015	\$ 742,197	\$ 1,600,818
Net change in fund balances	\$ (863,786)	\$ 572,475	\$ 1,436,261
Fund balances - beginning	935,346	935,346	0
Fund balances - ending	<u>\$ 71,560</u>	<u>\$ 1,507,821</u>	<u>\$ 1,436,261</u>

BREVARD COUNTY, FLORIDA
 ENVIRONMENTALLY ENDANGERED LAND PROGRAM
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Taxes	\$ 1,580,447	\$ 1,525,263	\$ (55,184)
Charges for services	421	887	466
Miscellaneous revenues	89,943	96,459	6,516
Total revenues	\$ 1,670,811	\$ 1,622,609	\$ (48,202)
EXPENDITURES			
Current:			
Physical environment	\$ 3,257,877	\$ 2,146,156	\$ 1,111,721
Deficiency of revenues under expenditures	\$ (1,587,066)	\$ (523,547)	\$ 1,063,519
OTHER FINANCING SOURCES AND (USES)			
Transfers in	\$ 440,000	\$ 423,327	\$ (16,673)
Transfers out	(62,317)	(58,385)	3,932
Proceeds of the sale of capital assets	0	2,357	2,357
Total other financing sources and (uses)	\$ 377,683	\$ 367,299	\$ (10,384)
Net change in fund balances	\$ (1,209,383)	\$ (156,248)	\$ 1,053,135
Fund balances - beginning	1,305,543	1,305,543	0
Increase in non-spendable	0	3,538	3,538
Fund balances - ending	\$ 96,160	\$ 1,152,833	\$ 1,056,673

BREVARD COUNTY, FLORIDA
 BREVARD COUNTY BUILDING CODE COMPLIANCE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Taxes	\$ 18,360	\$ 18,330	\$ (30)
Permits, fees and special assessments	2,431,078	3,431,028	999,950
Charges for services	2,000	2,950	950
Fines and forfeits	8,050	12,991	4,941
Miscellaneous revenues	19,190	49,436	30,246
Total revenues	\$ 2,478,678	\$ 3,514,735	\$ 1,036,057
EXPENDITURES			
Current:			
Public safety	\$ 2,999,146	\$ 2,532,719	\$ 466,427
Excess (deficiency) of revenues over (under) expenditures	\$ (520,468)	\$ 982,016	\$ 1,502,484
OTHER FINANCING SOURCES AND (USES)			
Transfers in	\$ 10,590	\$ 10,590	\$ 0
Transfers out	(76,891)	(76,891)	0
Proceeds of the sale of capital assets	0	180	180
Total other financing sources and uses	\$ (66,301)	\$ (66,121)	\$ 180
Net change in fund balances	\$ (586,769)	\$ 915,895	\$ 1,502,664
Fund balances - beginning	2,176,116	2,176,116	0
Increase in non-spendable	0	30	30
Fund balances - ending	\$ 1,589,347	\$ 3,092,041	\$ 1,502,694

BREVARD COUNTY, FLORIDA
RECORDS MODERNIZATION TRUST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Charges for services	\$ 1,245,605	\$ 1,249,151	\$ 3,546
Fines and forfeits	484,211	399,168	(85,043)
Miscellaneous revenues	<u>0</u>	<u>692</u>	<u>692</u>
Total revenues	<u>\$ 1,729,816</u>	<u>\$ 1,649,011</u>	<u>\$ (80,805)</u>
EXPENDITURES			
Current:			
General government	<u>\$ 1,602,500</u>	<u>\$ 1,600,732</u>	<u>\$ 1,768</u>
Net change in fund balances	\$ 127,316	\$ 48,279	\$ (79,037)
Fund balances - beginning	<u>135,857</u>	<u>135,857</u>	<u>0</u>
Fund balances - ending	<u><u>\$ 263,173</u></u>	<u><u>\$ 184,136</u></u>	<u><u>\$ (79,037)</u></u>

BREVARD COUNTY, FLORIDA
LIMITED AD VALOREM TAX BONDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Taxes	\$ 13,874,333	\$ 13,381,259	\$ (493,074)
Miscellaneous revenues	57,500	78,294	20,794
Total revenues	\$ 13,931,833	\$ 13,459,553	\$ (472,280)
EXPENDITURES			
Debt service:			
Principal	\$ 9,525,000	\$ 9,525,000	\$ 0
Interest	3,471,102	3,466,115	4,987
Total expenditures	\$ 12,996,102	\$ 12,991,115	\$ 4,987
Excess of revenues over expenditures	<u>\$ 935,731</u>	<u>\$ 468,438</u>	<u>\$ (467,293)</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers in	\$ 406,861	\$ 393,351	\$ (13,510)
Transfers out	(641,549)	(485,604)	155,945
Total other financing sources and uses	\$ (234,688)	\$ (92,253)	\$ 142,435
Net change in fund balances	\$ 701,043	\$ 376,185	\$ (324,858)
Fund balances - beginning	<u>4,358,124</u>	<u>4,358,124</u>	<u>0</u>
Fund balances - ending	<u><u>\$ 5,059,167</u></u>	<u><u>\$ 4,734,309</u></u>	<u><u>\$ (324,858)</u></u>

BREVARD COUNTY, FLORIDA
SALES TAX REVENUE BONDS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Taxes	\$ 127,133	\$ 122,405	\$ (4,728)
Miscellaneous revenues	3,400	2,603	(797)
Total revenues	<u>\$ 130,533</u>	<u>\$ 125,008</u>	<u>\$ (5,525)</u>
EXPENDITURES			
Debt service:			
Principal	\$ 3,871,435	\$ 3,868,435	\$ 3,000
Interest	493,941	490,933	3,008
Total expenditures	<u>\$ 4,365,376</u>	<u>\$ 4,359,368</u>	<u>\$ 6,008</u>
Deficiency of revenues under expenditures	<u>\$ (4,234,843)</u>	<u>\$ (4,234,360)</u>	<u>\$ 483</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers in	\$ 4,097,896	\$ 4,098,415	\$ 519
Transfers out	(16,200)	(3,176)	13,024
Total other financing sources and uses	<u>\$ 4,081,696</u>	<u>\$ 4,095,239</u>	<u>\$ 13,543</u>
Net change in fund balances	\$ (153,147)	\$ (139,121)	\$ 14,026
Fund balances - beginning	436,675	436,675	0
Fund balances - ending	<u>\$ 283,528</u>	<u>\$ 297,554</u>	<u>\$ 14,026</u>

BREVARD COUNTY, FLORIDA
LOANS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Permits, fees and special assessments	\$ 9,522	\$ 2,728	\$ (6,794)
Miscellaneous revenues	0	167	167
Total revenues	\$ 9,522	\$ 2,895	\$ (6,627)
EXPENDITURES			
Debt service:			
Principal	\$ 2,326,888	\$ 2,094,000	\$ 232,888
Interest	1,133,749	1,028,228	105,521
Total expenditures	\$ 3,460,637	\$ 3,122,228	\$ 338,409
Deficiency of revenues under expenditures	\$ (3,451,115)	\$ (3,119,333)	\$ 331,782
OTHER FINANCING SOURCES			
Transfers in	\$ 3,444,033	\$ 3,106,017	\$ (338,016)
Capital related debt issued	0	5,906	5,906
Total other financing sources	\$ 3,444,033	\$ 3,111,923	\$ (332,110)
Net change in fund balances	\$ (7,082)	\$ (7,410)	\$ (328)
Fund balances - beginning	34,824	34,824	0
Fund balances - ending	\$ 27,742	\$ 27,414	\$ (328)

BREVARD COUNTY, FLORIDA
GENERAL GOVERNMENT FACILITIES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Miscellaneous revenues	\$ 1,000,022	\$ 1,050,107	\$ 50,085
EXPENDITURES			
Capital outlay	\$ 19,088,530	\$ 14,309,532	\$ 4,778,998
Deficiency of revenues under expenditures	\$ (18,088,508)	\$ (13,259,425)	\$ 4,829,083
OTHER FINANCING SOURCES AND (USES)			
Transfers out	\$ (921,182)	\$ (924,557)	\$ (3,375)
Capital related debt issued	4,094,094	4,094,094	0
Total other financing sources and uses	\$ 3,172,912	\$ 3,169,537	\$ (3,375)
Net change in fund balances	\$ (14,915,596)	\$ (10,089,888)	\$ 4,825,708
Fund balances - beginning	14,927,704	14,927,704	0
Fund balances - ending	\$ 12,108	\$ 4,837,816	\$ 4,825,708

BREVARD COUNTY, FLORIDA
PARKS AND RECREATIONAL FACILITIES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Intergovernmental revenues	\$ 205,000	\$ 212,722	\$ 7,722
Miscellaneous revenues	44,128	127,252	83,124
Total revenues	<u>\$ 249,128</u>	<u>\$ 339,974</u>	<u>\$ 90,846</u>
EXPENDITURES			
Capital outlay	<u>\$ 5,653,509</u>	<u>\$ 2,586,837</u>	<u>\$ 3,066,672</u>
Deficiency of revenues under expenditures	<u>\$ (5,404,381)</u>	<u>\$ (2,246,863)</u>	<u>\$ 3,157,518</u>
OTHER FINANCING USES AND (USES)			
Transfers in	\$ 550,000	\$ 550,000	\$ 0
Transfers out	<u>(376,440)</u>	<u>(376,440)</u>	<u>0</u>
Total other financing sources and uses	<u>\$ 173,560</u>	<u>\$ 173,560</u>	<u>\$ 0</u>
Net change in fund balances	\$ (5,230,821)	\$ (2,073,303)	\$ 3,157,518
Fund balances - beginning	<u>8,070,287</u>	<u>8,070,287</u>	<u>0</u>
Fund balances - ending	<u><u>\$ 2,839,466</u></u>	<u><u>\$ 5,996,984</u></u>	<u><u>\$ 3,157,518</u></u>

BREVARD COUNTY, FLORIDA
 ENVIRONMENTALLY ENDANGERED LAND PURCHASES
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Miscellaneous revenues	\$ 32,574	\$ 34,978	\$ 2,404
EXPENDITURES			
Capital outlay	\$ 2,322,141	\$ 145,380	\$ 2,176,761
Deficiency of revenues under expenditures	\$ (2,289,567)	\$ (110,402)	\$ 2,179,165
OTHER FINANCING (USES)			
Transfers out	\$ (440,000)	\$ (423,282)	\$ 16,718
Net change in fund balances	\$ (2,729,567)	\$ (533,684)	\$ 2,195,883
Fund balances - beginning	4,586,601	4,586,601	0
Fund balances - ending	\$ 1,857,034	\$ 4,052,917	\$ 2,195,883

Nonmajor Enterprise Funds

Solid Waste Collection Services Fund - to account for service charge revenues and expenses associated with the provision of solid waste collection and recycling programs within the unincorporated areas of Brevard County.

Space Coast Area Transit Fund - to account for revenues and expenses associated with the provision of mass transit services, including the transportation of the handicapped and elderly, as provided in Chapter 427, Florida Statutes.

Brevard County Golf Courses Fund - to account for fees and expenses associated with the operation of Spessard Holland Golf Course, the Habitat Golf Course, and Savannahs at Sykes Creek Golf Course.

BREVARD COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
SEPTEMBER 30, 2015

	<i>Business-type</i>	
	<i>Solid Waste Collection Services</i>	<i>Space Coast Area Transit</i>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 7,788,093	\$ 188
Accounts receivable (net of allowance for uncollectibles)	7,064	62,353
Accrued interest receivable	1,463	0
Due from other governmental units	46,589	846,232
Inventories	0	0
Total current assets	\$ 7,843,209	\$ 908,773
Noncurrent assets:		
Capital assets:		
Land	\$ 0	\$ 228,520
Buildings and structures	0	1,843,462
Improvements to land	0	0
Improvements other than buildings	0	633,667
Machinery and equipment	0	22,678,463
Less accumulated depreciation	0	(15,838,640)
Total noncurrent assets	\$ 0	\$ 9,545,472
Total assets	\$ 7,843,209	\$ 10,454,245
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	\$ 0	\$ 0
Deferred charges for pensions	0	370,148
Total deferred outflows of resources	\$ 0	\$ 370,148
LIABILITIES		
Current liabilities		
(payable from current assets):		
Vouchers and contracts payable	\$ 0	\$ 534,117
Due to other funds	0	198,750
Due to other governmental units	45,577	0
Accrued interest payable	0	0
Accrued compensated absences	0	47,314
Revenue bonds	0	0
Total current liabilities (payable from current assets)	\$ 45,577	\$ 780,181
Noncurrent liabilities:		
Revenue bonds payable (net of unamortized premium and discount)	\$ 0	\$ 0
Notes payable	0	0
Accrued compensated absences	0	293,091
Other postemployment benefits	0	482,135
Net pension liability	0	1,949,917
Total noncurrent liabilities	\$ 0	\$ 2,725,143
Total liabilities	\$ 45,577	\$ 3,505,324
DEFERRED INFLOWS OF RESOURCES		
Deferred charges for pensions	\$ 0	\$ 506,059
NET POSITION		
Net investment in capital assets	\$ 0	\$ 9,545,472
Unrestricted	7,797,632	(2,732,462)
Total net position	\$ 7,797,632	\$ 6,813,010

Activities - Enterprise Funds

<u>Brevard County Golf Courses</u>	<u>Total</u>
\$ 644,520	\$ 8,432,801
4,462	73,879
0	1,463
274,731	1,167,552
65,600	65,600
<u>\$ 989,313</u>	<u>\$ 9,741,295</u>
\$ 1,943,379	\$ 2,171,899
2,961,155	4,804,617
8,259,880	8,259,880
131,718	765,385
899,682	23,578,145
(8,867,492)	(24,706,132)
<u>\$ 5,328,322</u>	<u>\$ 14,873,794</u>
<u>\$ 6,317,635</u>	<u>\$ 24,615,089</u>
\$ 8,818	\$ 8,818
36,708	406,856
<u>\$ 45,526</u>	<u>\$ 415,674</u>
\$ 77,631	\$ 611,748
0	198,750
8,547	54,124
19,984	19,984
15,329	62,643
623,271	623,271
<u>\$ 744,762</u>	<u>\$ 1,570,520</u>
\$ 1,499,452	\$ 1,499,452
828,000	828,000
50,537	343,628
57,683	539,818
193,380	2,143,297
<u>\$ 2,629,052</u>	<u>\$ 5,354,195</u>
<u>\$ 3,373,814</u>	<u>\$ 6,924,715</u>
\$ 50,187	\$ 556,246
\$ 2,386,417	\$ 11,931,889
552,743	5,617,913
<u>\$ 2,939,160</u>	<u>\$ 17,549,802</u>

BREVARD COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Business-type</i>	
	<u><i>Solid Waste Collection Services</i></u>	<u><i>Space Coast Area Transit</i></u>
Operating revenues:		
Service fees	\$ 11,850,213	\$ 1,818,498
Less cost of goods sold	0	0
Total operating revenues	<u>\$ 11,850,213</u>	<u>\$ 1,818,498</u>
Operating expenses:		
Wages and benefits	\$ 0	\$ 5,364,706
Repair, maintenance, and other services	12,334,764	3,922,894
Materials and supplies	0	1,772,317
Depreciation	0	2,425,672
Total operating expenses	<u>\$ 12,334,764</u>	<u>\$ 13,485,589</u>
Operating (loss)	<u>\$ (484,551)</u>	<u>\$ (11,667,091)</u>
Nonoperating revenues (expenses):		
Interest income	\$ 103,173	\$ 0
Interest expense	0	0
Miscellaneous revenue	321,542	1,065
Grants and matching funds	0	7,654,536
Gain on disposal of capital assets	0	262,035
Total nonoperating revenue (expense)	<u>\$ 424,715</u>	<u>\$ 7,917,636</u>
(Loss) before contributions and transfers	<u>\$ (59,836)</u>	<u>\$ (3,749,455)</u>
Capital contributions	0	1,743,130
Transfers in	0	1,594,694
Transfers out	<u>(191,119)</u>	<u>0</u>
Change in net position	<u>\$ (250,955)</u>	<u>\$ (411,631)</u>
Net position - beginning	\$ 8,048,587	\$ 9,462,072
Cumulative effect of change in accounting principle	0	(2,237,431)
Net position - beginning, restated	<u>\$ 8,048,587</u>	<u>\$ 7,224,641</u>
Net position - ending	<u><u>\$ 7,797,632</u></u>	<u><u>\$ 6,813,010</u></u>

Activities - Enterprise Funds

<i>Brevard County Golf Courses</i>	<i>Total</i>
\$ 2,686,693	\$ 16,355,404
(116,306)	(116,306)
\$ 2,570,387	\$ 16,239,098
\$ 459,056	\$ 5,823,762
2,230,727	18,488,385
29,764	1,802,081
460,751	2,886,423
\$ 3,180,298	\$ 29,000,651
\$ (609,911)	\$ (12,761,553)
\$ 8,700	\$ 111,873
(82,277)	(82,277)
399	323,006
0	7,654,536
14,887	276,922
\$ (58,291)	\$ 8,284,060
\$ (668,202)	\$ (4,477,493)
1,521	1,744,651
897,837	2,492,531
(3,561)	(194,680)
\$ 227,595	\$ (434,991)
\$ 2,933,460	\$ 20,444,119
(221,895)	(2,459,326)
\$ 2,711,565	\$ 17,984,793
\$ 2,939,160	\$ 17,549,802

BREVARD COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Nonmajor</i>
	<i>Solid Waste Collection Services</i>
Cash flows from operating activities:	
Cash receipts for service fees	\$ 11,850,977
Cash receipts from other sources	350,685
Cash payments to employees for services	0
Cash payments to suppliers for goods and services	(13,348,443)
Net cash from operating activities	\$ (1,146,781)
Cash flows from noncapital financing activities:	
Grant receipts	\$ 0
Transfers in	0
Transfers out	(191,119)
Interfund loans	0
Net cash flows from noncapital financing activities	\$ (191,119)
Cash flows from capital and related financing activities:	
Principal payments	\$ 0
Interest payments	0
Capital grant receipts	0
Payments to acquire, construct, or improve capital assets	0
Proceeds from disposal of capital assets	0
Net cash flows from capital and related financing activities	\$ 0
Cash flows from investing activities:	
Interest income	\$ 114,330
Net (decrease) in cash and cash equivalents	\$ (1,223,570)
Cash and cash equivalents, October 1, 2014	9,011,663
Cash and cash equivalents, September 30, 2015	\$ 7,788,093
Reconciliation of operating (loss) to net cash flows from operating activities	
Operating (loss)	\$ (484,551)
Adjustments to reconcile operating (loss) to net cash from operating activities:	
Depreciation expense	\$ 0
Miscellaneous revenue	321,542
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	29,908
(Increase) decrease in due from other governmental units	0
(Increase) decrease in inventories	0
(Increase) decrease in prepaid items	0
Increase (decrease) in accrued compensated absences	0
Increase (decrease) in other postemployment benefits	0
Increase (decrease) in net pension liability	0
Increase (decrease) in vouchers and contracts payable	(987,197)
Increase (decrease) in due to other governmental units	(26,483)
Total adjustment	\$ (662,230)
Net cash from operating activities	\$ (1,146,781)
Capital contributed by developers, individuals, and governmental entities	\$ 0

Business-type Activities - Enterprise Funds

<i>Space Coast Area Transit</i>	<i>Brevard County Golf Courses</i>	<i>Total</i>
\$ 1,863,002	\$ 2,695,657	\$ 16,409,636
1,065	399	352,149
(5,581,110)	(496,853)	(6,077,963)
(5,820,137)	(2,357,868)	(21,526,448)
<u>\$ (9,537,180)</u>	<u>\$ (158,665)</u>	<u>\$ (10,842,626)</u>
\$ 7,990,817	\$ 0	\$ 7,990,817
1,594,694	897,837	2,492,531
0	(3,561)	(194,680)
(269,250)	0	(269,250)
<u>\$ 9,316,261</u>	<u>\$ 894,276</u>	<u>\$ 10,019,418</u>
\$ 0	\$ (826,565)	\$ (826,565)
0	(81,802)	(81,802)
1,743,130	0	1,743,130
(1,743,130)	0	(1,743,130)
219,460	21,969	241,429
<u>\$ 219,460</u>	<u>\$ (886,398)</u>	<u>\$ (666,938)</u>
\$ 0	\$ 8,134	\$ 122,464
\$ (1,459)	\$ (142,653)	\$ (1,367,682)
1,647	787,173	9,800,483
<u>\$ 188</u>	<u>\$ 644,520</u>	<u>\$ 8,432,801</u>
\$ (11,667,091)	\$ (609,911)	\$ (12,761,553)
\$ 2,425,672	\$ 460,751	\$ 2,886,423
1,065	399	323,006
39,740	5,686	75,334
(22,836)	0	(22,836)
0	7,427	7,427
17,917	0	17,917
(4,458)	(16,010)	(20,468)
(60,202)	(2,571)	(62,773)
(151,603)	(15,036)	(166,639)
(115,384)	8,172	(1,094,409)
0	2,428	(24,055)
<u>\$ 2,129,911</u>	<u>\$ 451,246</u>	<u>\$ 1,918,927</u>
<u>\$ (9,537,180)</u>	<u>\$ (158,665)</u>	<u>\$ (10,842,626)</u>
<u>\$ 0</u>	<u>\$ 1,521</u>	<u>\$ 1,521</u>



Internal Service Funds

Information Systems Fund - to account for service charge revenues and expenses associated with telecommunications support, computer system management and security, and software development support and services to various departments and agencies of Brevard County.

Risk Management Fund - to account for the premiums and claims associated with the provision of self-insured and fully insured programs for the various departments and agencies of Brevard County.

BREVARD COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2015

	<u>Information Systems</u>	<u>Risk Management</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash	\$ 238,863	\$ 47,146,252	\$ 47,385,115
Cash with escrow and paying agent	0	1,125,191	1,125,191
Accounts receivable	7,223	284,848	292,071
Due from other funds	0	2,784,361	2,784,361
Due from other governmental units	0	411,026	411,026
Prepaid items	248,605	1,014,681	1,263,286
Total current assets	<u>\$ 494,691</u>	<u>\$ 52,766,359</u>	<u>\$ 53,261,050</u>
Noncurrent assets:			
Capital assets:			
Machinery and equipment	\$ 7,486,806	\$ 94,845	\$ 7,581,651
Less accumulated depreciation	(5,888,397)	(67,727)	(5,956,124)
Advances to component units	0	209,958	209,958
Total noncurrent assets	<u>\$ 1,598,409</u>	<u>\$ 237,076</u>	<u>\$ 1,835,485</u>
Total assets	<u>\$ 2,093,100</u>	<u>\$ 53,003,435</u>	<u>\$ 55,096,535</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges for pensions	<u>\$ 186,603</u>	<u>\$ 94,831</u>	<u>\$ 281,434</u>
LIABILITIES			
Current liabilities:			
Vouchers and contracts payable	\$ 88,213	\$ 263,199	\$ 351,412
Claims payable	0	8,629,025	8,629,025
Accrued interest payable	3,888	0	3,888
Accrued compensated absences	47,361	10,918	58,279
Leases payable	127,611	0	127,611
Total current liabilities	<u>\$ 267,073</u>	<u>\$ 8,903,142</u>	<u>\$ 9,170,215</u>
Noncurrent liabilities:			
Claims payable	\$ 0	\$ 9,501,707	\$ 9,501,707
Accrued compensated absences	102,480	151,818	254,298
Other postemployment benefits	168,154	89,603	257,757
Net pension liability	983,016	499,565	1,482,581
Total noncurrent liabilities	<u>\$ 1,253,650</u>	<u>\$ 10,242,693</u>	<u>\$ 11,496,343</u>
Total liabilities	<u>\$ 1,520,723</u>	<u>\$ 19,145,835</u>	<u>\$ 20,666,558</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred charges for pensions	<u>\$ 255,121</u>	<u>\$ 129,651</u>	<u>\$ 384,772</u>
NET POSITION			
Net investment in capital assets	\$ 1,470,798	\$ 27,118	\$ 1,497,916
Unrestricted	(966,939)	33,795,662	32,828,723
Total net position	<u>\$ 503,859</u>	<u>\$ 33,822,780</u>	<u>\$ 34,326,639</u>

BREVARD COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Information Systems</i>	<i>Risk Management</i>	<i>Total</i>
Operating revenues:			
Service fees	\$ 3,443,482	\$ 64,348,180	\$ 67,791,662
Operating expenses:			
Wages and benefits	\$ 2,357,086	\$ 1,077,484	\$ 3,434,570
Repair, maintenance, and other services	2,995,737	7,182,958	10,178,695
Materials and supplies	91,435	17,624	109,059
Depreciation	506,796	10,294	517,090
Insurance claims expense	0	51,809,087	51,809,087
Total operating expenses	\$ 5,951,054	\$ 60,097,447	\$ 66,048,501
Operating income (loss)	\$ (2,507,572)	\$ 4,250,733	\$ 1,743,161
Nonoperating revenues (expenses):			
Interest income	\$ 2,428	\$ 332,195	\$ 334,623
Interest expense	(3,888)	0	(3,888)
Miscellaneous revenue	15,849	2,150,038	2,165,887
Gain (loss) on disposal of capital assets	(8,810)	(2,876)	(11,686)
Total nonoperating revenues (expenses)	\$ 5,579	\$ 2,479,357	\$ 2,484,936
Income (loss) before contributions and transfers	\$ (2,501,993)	\$ 6,730,090	\$ 4,228,097
Capital contributions	2,671	6,081	8,752
Transfers in	2,325,780	0	2,325,780
Transfers out	(345,753)	0	(345,753)
Change in net position	\$ (519,295)	\$ 6,736,171	\$ 6,216,876
Net position - beginning	\$ 2,151,116	\$ 27,659,834	\$ 29,810,950
Cumulative effect of change in accounting principle	(1,127,962)	(573,225)	(1,701,187)
Net assets - beginning, restated	\$ 1,023,154	\$ 27,086,609	\$ 28,109,763
Net position - ending	\$ 503,859	\$ 33,822,780	\$ 34,326,639

BREVARD COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Information Systems</i>	<i>Risk Management</i>	<i>Total</i>
Cash flows from operating activities:			
Cash receipts for service fees	\$ 3,443,450	\$ 62,173,317	\$ 65,616,767
Cash receipts from other sources	23,569	2,245,096	2,268,665
Cash payments to employees for services	(2,461,242)	(1,157,158)	(3,618,400)
Cash payments to suppliers for goods and services	(2,994,827)	(7,469,129)	(10,463,956)
Cash payments for insurance claims	0	(51,563,246)	(51,563,246)
Net cash from operating activities	<u>\$ (1,989,050)</u>	<u>\$ 4,228,880</u>	<u>\$ 2,239,830</u>
Cash flows from noncapital financing activities:			
Transfers in	\$ 2,325,780	\$ 0	\$ 2,325,780
Transfers out	(345,753)	0	(345,753)
Net cash flows from noncapital financing activities	<u>\$ 1,980,027</u>	<u>\$ 0</u>	<u>\$ 1,980,027</u>
Cash flows from capital and related financing activities:			
Principal payments	\$ (123,839)	\$ 0	\$ (123,839)
Interest payments	(7,660)	0	(7,660)
Payments to acquire, construct, or improve capital assets	(307,975)	0	(307,975)
Proceeds from disposal of capital assets	115	0	115
Net cash flows from capital and related financing activities	<u>\$ (439,359)</u>	<u>\$ 0</u>	<u>\$ (439,359)</u>
Cash flows from investing activities:			
Interest income	<u>\$ 3,300</u>	<u>\$ 383,018</u>	<u>\$ 386,318</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ (445,082)</u>	<u>\$ 4,611,898</u>	<u>\$ 4,166,816</u>
Cash and cash equivalents, October 1, 2014	683,945	43,659,545	44,343,490
Cash and cash equivalents, September 30, 2015	<u>\$ 238,863</u>	<u>\$ 48,271,443</u>	<u>\$ 48,510,306</u>
Reconciliation of operating income (loss) to net cash flows from operating activities			
Operating income (loss)	<u>\$ (2,507,572)</u>	<u>\$ 4,250,733</u>	<u>\$ 1,743,161</u>
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation expense	\$ 506,796	\$ 10,294	\$ 517,090
Miscellaneous revenues	15,849	2,150,038	2,165,887
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	7,688	(24,832)	(17,144)
(Increase) decrease in due from other funds	0	(1,457,476)	(1,457,476)
(Increase) decrease in due from other governmental units	0	(401,112)	(401,112)
(Increase) decrease in prepaid items	65,027	107,779	172,806
Increase (decrease) in accrued compensated absences	(8,981)	(24,765)	(33,746)
Increase (decrease) in other postemployment benefits	(18,746)	(8,463)	(27,209)
Increase (decrease) in net pension liability	(76,428)	(38,840)	(115,268)
Increase (decrease) vouchers and contracts payable	27,317	(832,049)	(804,732)
Increase (decrease) in claims payable	0	982,486	982,486
Increase (decrease) in unearned revenue	0	(484,913)	(484,913)
Total adjustments	<u>\$ 518,522</u>	<u>\$ (21,853)</u>	<u>\$ 496,669</u>
Net cash from operating activities	<u>\$ (1,989,050)</u>	<u>\$ 4,228,880</u>	<u>\$ 2,239,830</u>
Non-cash investing, capital, and financing activities:			
Capital contributed by developers, individuals, and governmental entities	<u>\$ 2,671</u>	<u>\$ 6,081</u>	<u>\$ 8,752</u>

Agency Funds

Board Agency Funds - to account for assets held by the Brevard County Board of County Commissioners as trustee or agent.

Sheriff Agency Funds - to account for assets held by the Brevard County Sheriff as trustee or agent.

Clerk Agency Funds - to account for assets held by the Brevard County Clerk of the Circuit Court as trustee or agent.

Tax Collector Agency Funds - to account for assets held by the Brevard County Tax Collector as trustee or agent.

BREVARD COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2015

	<i>Board Agency Funds</i>	<i>Sheriff Agency Funds</i>
ASSETS		
Cash	\$ 781,315	\$ 25,965
Accounts receivable	0	0
Due from other funds	0	1,441
Due from other governmental units	0	0
Total assets	<u>\$ 781,315</u>	<u>\$ 27,406</u>
LIABILITIES		
Due to employees, individuals, and others	\$ 90,987	\$ 27,406
Due to other governmental units	1,309	0
Escrow and refundable deposits	689,019	0
Total liabilities	<u>\$ 781,315</u>	<u>\$ 27,406</u>

<i>Clerk Agency Funds</i>	<i>Tax Collector Agency Funds</i>	<i>Total</i>
\$ 15,329,395	\$ 8,600,738	\$ 24,737,413
333,167	352,419	685,586
0	0	1,441
0	4,391	4,391
<u>\$ 15,662,562</u>	<u>\$ 8,957,548</u>	<u>\$ 25,428,831</u>
\$ 1,939,234	\$ 7,611,869	\$ 9,669,496
2,082,964	1,345,679	3,429,952
11,640,364	0	12,329,383
<u>\$ 15,662,562</u>	<u>\$ 8,957,548</u>	<u>\$ 25,428,831</u>

BREVARD COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Balance Oct. 1, 2014</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance Sept. 30, 2015</i>
<u>Board Agency</u>				
ASSETS:				
Cash	\$ 554,263	\$ 446,493	\$ 219,441	\$ 781,315
Accrued interest receivable	659	0	659	0
TOTAL ASSETS	\$ 554,922	\$ 446,493	\$ 220,100	\$ 781,315
LIABILITIES:				
Due to employees, individuals, and others	\$ 87,889	\$ 4,377	\$ 1,279	\$ 90,987
Due to other governmental units	3,640	6,466	8,797	1,309
Escrow and refundable deposits	463,393	434,991	209,365	689,019
TOTAL LIABILITIES	\$ 554,922	\$ 445,834	\$ 219,441	\$ 781,315
<u>Sheriff Agency</u>				
ASSETS:				
Cash	\$ 43,067	\$ 1,939,205	\$ 1,956,307	\$ 25,965
Due from other funds	1,992	1,451	2,002	1,441
TOTAL ASSETS	\$ 45,059	\$ 1,940,656	\$ 1,958,309	\$ 27,406
LIABILITIES:				
Due to employees, individuals, and others	\$ 45,059	\$ 2,175,078	\$ 2,192,731	\$ 27,406
Due to other governmental units	0	70,562	70,562	0
TOTAL LIABILITIES	\$ 45,059	\$ 2,245,640	\$ 2,263,293	\$ 27,406
<u>Clerk Agency</u>				
ASSETS:				
Cash	\$ 17,114,614	\$ 226,503,811	\$ 228,289,030	\$ 15,329,395
Accounts receivable	214,521	9,057,309	8,938,663	333,167
TOTAL ASSETS	\$ 17,329,135	\$ 235,561,120	\$ 237,227,693	\$ 15,662,562
LIABILITIES:				
Due to employees, individuals, and others	\$ 925,831	\$ 84,177,217	\$ 83,163,814	\$ 1,939,234
Due to other governmental units	1,445,491	66,494,127	65,856,654	2,082,964
Escrow and refundable deposits	14,957,813	84,889,776	88,207,225	11,640,364
TOTAL LIABILITIES	\$ 17,329,135	\$ 235,561,120	\$ 237,227,693	\$ 15,662,562

BREVARD COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Balance</i> <i>Oct. 1, 2014</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance</i> <i>Sept. 30, 2015</i>
<u>Tax Collector Agency</u>				
ASSETS:				
Cash	\$ 8,707,950	\$ 711,731,323	\$ 711,838,535	\$ 8,600,738
Accounts receivable	306,619	161,643	115,843	352,419
Due from other governmental units	3,305	1,743	657	4,391
TOTAL ASSETS	<u>\$ 9,017,874</u>	<u>\$ 711,894,709</u>	<u>\$ 711,955,035</u>	<u>\$ 8,957,548</u>
LIABILITIES:				
Due to employees, individuals, and others	\$ 7,294,352	\$ 28,931,112	\$ 28,613,595	\$ 7,611,869
Due to other governmental units	1,723,522	682,963,597	683,341,440	1,345,679
TOTAL LIABILITIES	<u>\$ 9,017,874</u>	<u>\$ 711,894,709</u>	<u>\$ 711,955,035</u>	<u>\$ 8,957,548</u>
<u>TOTAL - ALL FIDUCIARY FUNDS</u>				
ASSETS:				
Cash	\$ 26,419,894	\$ 940,620,832	\$ 942,303,313	\$ 24,737,413
Accounts receivable	521,140	9,218,952	9,054,506	685,586
Accrued interest receivable	659	0	659	0
Due from other funds	1,992	1,451	2,002	1,441
Due from other governmental units	3,305	1,743	657	4,391
TOTAL ASSETS	<u>\$ 26,946,990</u>	<u>\$ 949,842,978</u>	<u>\$ 951,361,137</u>	<u>\$ 25,428,831</u>
LIABILITIES:				
Due to employees, individuals, and others	\$ 8,353,131	\$ 115,287,784	\$ 113,971,419	\$ 9,669,496
Due to other governmental units	3,172,653	749,534,752	749,277,453	3,429,952
Escrow and refundable deposits	15,421,206	85,324,767	88,416,590	12,329,383
TOTAL LIABILITIES	<u>\$ 26,946,990</u>	<u>\$ 950,147,303</u>	<u>\$ 951,665,462</u>	<u>\$ 25,428,831</u>



Component Units

North Brevard County Public Library District Fund - to account for the operations of a public library system in Brevard County, which was established pursuant to Chapter 69-869, Laws of Florida. The Library District is presented as a governmental fund type.

Merritt Island Redevelopment Agency Fund - to account for the collection of incremental taxes pursuant to Section 163.387, Florida Statutes, in accordance with Ordinance 89-28, as amended by 90-188, for the provision of community redevelopment. The Agency is presented as a governmental fund type.

North Brevard Economic Development Zone - to account for incremental taxes and expenses associated with economic development for areas north of State Road 528 in Brevard County District 1. The Economic Development Zone is presented as a governmental fund type.

Titusville - Cocoa Airport Authority Fund - to account for the operation of three general aviation airports in Brevard County pursuant to Chapter 63-1143, Special Acts of Florida. The Airport Authority is presented as a proprietary fund type.

Housing Finance Authority Fund - to account for the operating activities associated with the administration of the Brevard County Housing Finance Authority. The Housing Finance Authority is presented as a proprietary fund type.

BREVARD COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
SEPTEMBER 30, 2015

	<i>North Brevard County Public Library District</i>	<i>Merritt Island Redevelopment Agency</i>
	<u> </u>	<u> </u>
ASSETS		
Cash and cash equivalents	\$ 7,559	\$ 1,874,993
Investments	0	0
Receivables:		
Receivables (net of allowance for uncollectibles)	0	0
Due from other governmental units	0	0
Prepaid items	0	0
Capital assets:		
Land	0	0
Buildings and structures	0	0
Improvements to land	0	0
Improvements other than buildings	0	0
Machinery and equipment	0	0
Construction in progress	0	0
Less accumulated depreciation	0	0
Total assets	<u>\$ 7,559</u>	<u>\$ 1,874,993</u>
 DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges for pensions	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES		
Accounts payable	\$ 0	\$ 19,318
Accrued liabilities	0	0
Customer deposits	0	0
Unearned revenue	0	0
Noncurrent liabilities:		
Due within one year:		
Accrued compensated absences	0	0
Notes payable	0	0
Due in more than one year:		
Other postemployment benefits	0	0
Net pension liability	0	0
Advances from primary government	0	0
Intergovernmental payable	0	0
Notes payable	0	0
Total liabilities	<u>\$ 0</u>	<u>\$ 19,318</u>
 DEFERRED INFLOWS OF RESOURCES		
Deferred charges for pensions	<u>\$ 0</u>	<u>\$ 0</u>
NET POSITION		
Net investment in capital assets	\$ 0	\$ 0
Unrestricted	7,559	1,855,675
Total net position	<u>\$ 7,559</u>	<u>\$ 1,855,675</u>

<i>North Brevard Economic Development Zone</i>	<i>Titusville- Cocoa Airport Authority</i>	<i>Housing Finance Authority</i>	<i>Total</i>
\$ 3,084,192	\$ 1,433,723	\$ 5,369,437	\$ 11,769,904
0	0	785,577	785,577
0	23,228	951,384	974,612
0	1,526,579	0	1,526,579
0	9,275	0	9,275
0	14,493,599	0	14,493,599
0	25,220,193	0	25,220,193
0	1,614,241	0	1,614,241
0	29,295,251	0	29,295,251
0	3,734,156	0	3,734,156
0	5,864,608	0	5,864,608
0	(22,106,462)	0	(22,106,462)
<u>\$ 3,084,192</u>	<u>\$ 61,108,391</u>	<u>\$ 7,106,398</u>	<u>\$ 73,181,533</u>
<u>\$ 0</u>	<u>\$ 288,941</u>	<u>\$ 0</u>	<u>\$ 288,941</u>
\$ 4,170	\$ 1,086,423	\$ 21,122	\$ 1,131,033
0	90,366	0	90,366
0	223,328	0	223,328
0	0	36,378	36,378
0	110,129	0	110,129
0	112,418	0	112,418
0	124,643	0	124,643
0	682,776	0	682,776
209,958	0	0	209,958
50,000	0	0	50,000
0	1,851,446	0	1,851,446
<u>\$ 264,128</u>	<u>\$ 4,281,529</u>	<u>\$ 57,500</u>	<u>\$ 4,622,475</u>
<u>\$ 0</u>	<u>\$ 110,931</u>	<u>\$ 0</u>	<u>\$ 110,931</u>
\$ 0	\$ 56,151,722	\$ 0	\$ 56,151,722
2,820,064	853,150	7,048,898	12,585,346
<u>\$ 2,820,064</u>	<u>\$ 57,004,872</u>	<u>\$ 7,048,898</u>	<u>\$ 68,737,068</u>

BREVARD COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Functions/</i>	
	<i>North Brevard County Public Library District</i>	<i>Merritt Island Redevelopment Agency</i>
Expenses	\$ 2,149	\$ 301,471
Program revenues:		
Charges for services	\$ 0	\$ 0
Capital grants and contributions	0	0
Total program revenues	<u>\$ 0</u>	<u>\$ 0</u>
Net program revenue (expenses)	<u>\$ (2,149)</u>	<u>\$ (301,471)</u>
General revenues:		
Taxes:		
Other	\$ 0	\$ 871,571
Interest income	0	13,038
Miscellaneous	1,999	6,350
Total general revenues	<u>\$ 1,999</u>	<u>\$ 890,959</u>
Changes in net position	<u>\$ (150)</u>	<u>\$ 589,488</u>
Net position - beginning	\$ 7,709	\$ 1,266,187
Cumulative effect of change in accounting principle	0	0
Net position - beginning, restated	<u>\$ 7,709</u>	<u>\$ 1,266,187</u>
Net position - ending	<u><u>\$ 7,559</u></u>	<u><u>\$ 1,855,675</u></u>

<i>North Brevard Economic Development Zone</i>	<i>Programs</i>		<i>Total</i>
	<i>Titusville- Cocoa Airport Authority</i>	<i>Housing Finance Authority</i>	
\$ 303,985	\$ 3,711,979	\$ 168,326	\$ 4,487,910
\$ 0	\$ 2,173,854	\$ 110,833	\$ 2,284,687
0	4,665,028	0	4,665,028
\$ 0	\$ 6,838,882	\$ 110,833	\$ 6,949,715
\$ (303,985)	\$ 3,126,903	\$ (57,493)	\$ 2,461,805
\$ 3,265,219	\$ 0	\$ 0	\$ 4,136,790
10,490	378	33,941	57,847
0	0	0	8,349
\$ 3,275,709	\$ 378	\$ 33,941	\$ 4,202,986
\$ 2,971,724	\$ 3,127,281	\$ (23,552)	\$ 6,664,791
\$ (151,660)	\$ 54,318,263	\$ 7,072,450	\$ 62,512,949
0	(440,672)	0	(440,672)
\$ (151,660)	\$ 53,877,591	\$ 7,072,450	\$ 62,072,277
\$ 2,820,064	\$ 57,004,872	\$ 7,048,898	\$ 68,737,068



BREVARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
SEPTEMBER 30, 2015

TABLE 1
1 OF 6

BREVARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
SEPTEMBER 30, 2015

<i>Federal Grantor/Pass Through Grantor Program Title, Contract No., WPI No., Job No.</i>	<i>Grant or Contract Number</i>	<i>CFDA Number</i>	<i>Federal Expenditures</i>
PRIMARY GOVERNMENT			
DEPARTMENT OF AGRICULTURE:			
Passed through the Florida Department of Agriculture & Consumer Services Summer Food Service Program	04-0614	10.559	\$ 107,415
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:			
Community Development Block Grant (CDBG)	B-12-UC-12-0011	14.218	\$ 185,640
Community Development Block Grant (CDBG)	B-13-UC-12-0011	14.218	460,424
			\$ 646,064
Passed through the Department of Economic Opportunity Disaster Recovery CDBG-T.S. Fay	10DB-K4-06-15-01-K04	14.228	\$ 45,379
HOME Investment Partnership Program	M09-DC-12-0200	14.239	\$ 16,207
HOME Investment Partnership Program	M10-DC-12-0200	14.239	68,714
HOME Investment Partnership Program	M11-DC-12-0200	14.239	462,157
HOME Investment Partnership Program	M12-DC-12-0200	14.239	789,509
HOME Investment Partnership Program	M13-DC-12-0200	14.239	20,225
HOME Investment Partnership Program	M14-DC-12-0200	14.239	134,051
			\$ 1,490,863
Total Department of Housing and Urban Development			\$ 2,182,306
DEPARTMENT OF INTERIOR:			
Passed through the Florida Fish and Wildlife Conservation Commission Brevard County Artificial Reef Construction	FWC-14013	15.605	\$ 40,000
DEPARTMENT OF JUSTICE:			
Safe Havens Grant	2010-CW-AX-K026	16.013	\$ 65,048
Passed through the Florida Office of the Attorney General VOCA	V203-14145	16.575	\$ 108,778
Passed through the Florida Department of Law Enforcement Justice Assistance Grant Program FY 2014	2014-DJ-BX-0117	16.738	\$ 70,684
Prisoner Transportation/Booking System Improvement	2015-JAGC-BREV-1-R3-140	16.738	158,621
			\$ 229,305
Total Department of Justice			\$ 403,131
DEPARTMENT OF TRANSPORTATION:			
Federal Aviation Administration Master Plan Update	3-12-0144-007-2014	20.106	\$ 133,354
Federal Highway Administration Passed through the Florida Department of Transportation			
St Johns Heritage Parkway	AQF56	20.205	\$ 126,257
N Banana River Dr @Martin Intersection Improvements	AR714	20.205	713,317
St Johns Heritage Parkway & Ellis 4 Lanes	AR235	20.205	168,851
Countywide Intelligent Transportation System	AQC02	20.205	153,141
			\$ 1,161,566
Total Federal Highway Administration			\$ 1,161,566
Federal Transit Administration			
FL90-X670-00	FTA G-14	20.507	\$ 31,051
FL90-X725-00	FTA G-16	20.507	107,725
FL90-X762-00	FTA G-18	20.507	169,662
FL90-X791-00	FTA G-18	20.507	121,688
FL90-X819-00	FTA G-19	20.507	457,444
FL90-X820-00	FTA G-20	20.507	2,911,610
FL90-X878-00	FTA G-21	20.507	1,771,395
			\$ 5,570,575
FL-57-X049 New Freedom	FTA G-19	20.521	\$ 113,259
Total Federal Transit Administration			\$ 5,683,834
Total Department of Transportation			\$ 6,978,754

BREVARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
SEPTEMBER 30, 2015

<i>Federal Grantor/Pass Through Grantor Program Title, Contract No., WPI No., Job No.</i>	<i>Grant or Contract Number</i>	<i>CFDA Number</i>	<i>Federal Expenditures</i>
DEPARTMENT OF THE TREASURY:			
Federal Asset Sharing	FL0050000	21.000	\$ 264,000
GENERAL SERVICES ADMINISTRATION:			
Passed through the Florida Bureau of Federal Property Assistance Federal Surplus Property Donation Program		39.003	\$ 56,153
ENVIRONMENTAL PROTECTION AGENCY:			
Barefoot Bay Water Treatment Plant Improvements	XP-OD08213-0	66.202	\$ 228,023
Passed through the Florida Department of Environmental Protection			
Fleming Grant Road Detention Pond	G0390	66.460	\$ 234,460
Carpenter Road Pond Dentrification	G0396	66.460	24,959
Micco/Little Hollywood Exfiltration & 2nd Baffle Box	G0358	66.460	300,494
			\$ 559,913
Total Environmental Protection Agency			\$ 787,936
U. S. ELECTION ASSISTANCE COMMISSION:			
Passed through the Florida Department of State Federal Election Activities	FY2013-2014 Award	90.401	\$ 64,026
DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
Substance Abuse and Mental Health Services Admin			
Adult Drug Court	1H79T1024200-01	93.243	\$ 265,100
Juvenile Drug Court Expansion of Substance Abuse Treatment (ESAT)	1H79T1025039-01	93.243	310,844
			\$ 575,944
Passed through the Florida Department of Children and Families Temporary Assistance for Needy Families	GPZ19	93.558	\$ 49,916
Passed through the Florida Department of Revenue Child Support Enforcement	COC05	93.563	\$ 395,599
Service of Process	CSS05	93.563	42,425
			\$ 438,024
Passed through the Florida Department of Economic Opportunity			
Low Income Energy Assistance (LIHEAP)	14EA-0F-06-15-01-003	93.568	\$ 591,658
Low Income Energy Assistance (LIHEAP)	15EA-0F-06-15-01-003	93.568	900,637
Weatherization Assistance Program	14WX-0G-06-15-01-004	93.568	248,542
Weatherization Assistance Program	15WX-0G-06-15-01-004	93.568	75,699
			\$ 1,816,536
Community Service Block Grant	15SB-0D-06-15-01-002	93.569	\$ 254,070
Passed through the Florida Department of State Division of Elections FY 2010 HHS VOTE Program Grant	2014-2015-0003	93.617	\$ 27,226
Total Department of Health and Human Services			\$ 3,161,716
EXECUTIVE OFFICE OF THE PRESIDENT:			
High Intensity Drug Trafficking Areas Program	HIDTA-G14CF0013A	95.001	\$ 33,835
High Intensity Drug Trafficking Areas Program	HIDTA-G15CF0013A	95.001	93,994
Total Executive Office of The President			\$ 127,829

BREVARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
SEPTEMBER 30, 2015

<i>Federal Grantor/Pass Through Grantor Program Title, Contract No., WPI No., Job No.</i>	<i>Grant or Contract Number</i>	<i>CFDA Number</i>	<i>Federal Expenditures</i>
DEPARTMENT OF HOMELAND SECURITY:			
Passed through the Florida Division of Emergency Management			
Brevard County, Storm Water Utility, Crane Creek St. Johns Outfall, Drainage Phase II	12HM-2Y-06-15-01-003	97.039	\$ 2,439,434
Emergency Management Preparedness and Assistance Grant (SLA)	15-FG-4D-06-15-01-072	97.042	\$ 105,217
Emergency Management Preparedness and Assistance Grant (SLA)	16-FG-5A-06-15-01-072	97.042	25,990
Emergency Management Performance Grant-FY2014 CERT EO#N2	15-CI-N2-06-15-91-307	97.042	5,284
			<u>\$ 136,491</u>
FEMA Assistance to Fire Fighters Grant 2011	EMW-2011-FO-07575	97.044	<u>\$ 76,146</u>
FY 2013 Homeland Security Grant Program Issue 5	14-DS-L5-06-15-01-260	97.067	\$ 15,700
FY 2014 Homeland Security Grant Program Issue 16	15-DS-P4-06-15-01-332	97.067	17,777
FY 2013 Homeland Security Grant Program Issue 11	14-DS-L5-06-15-01-248	97.067	13,573
			<u>\$ 47,050</u>
TSA National Explosives Detection Canine Team Program (NEDCTP)	HSTS02-15-H-NCP463	97.072	<u>\$ 223,474</u>
FY 2012 Staffing for Adequate Fire & Emergency Response (SAFER)	EMW-2012-FH-00634	97.083	<u>\$ 1,905,695</u>
Total Department of Homeland Security			<u>\$ 4,828,290</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT			<u><u>\$ 19,001,556</u></u>
COMPONENT UNITS - TITUSVILLE-COCOA AIRPORT AUTHORITY			
DEPARTMENT OF TRANSPORTATION:			
Federal Aviation Administration			
TIX West Apron Rehab	31200800252012	20.106	\$ 74,273
COI RSA Design	31200130182013	20.106	320,684
TIX Airfield Markings	31200800262014	20.106	235,811
RSA Construction	31200130192014	20.106	1,424,380
			<u>\$ 2,055,148</u>
Total Department of Transportation			<u>\$ 2,055,148</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS - REPORTING ENTITY			<u><u>\$ 21,056,704</u></u>

BREVARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
SEPTEMBER 30, 2015

<i>State Grantor/Pass Through Grantor Program Title</i>	<i>Grant or Contract Number</i>	<i>CSFA Number</i>	<i>State Expenditures</i>
PRIMARY GOVERNMENT			
EXECUTIVE OFFICE OF THE GOVERNOR:			
Division of Emergency Management			
Emergency Management Preparedness and Assistance Grant (EMPA)	16-BG-83-06-15-01-005	31.063	\$ 72,175
Emergency Management Preparedness and Assistance Grant (EMPA)	15-BG-83-06-15-01-005	31.063	81,140
			<u>\$ 153,315</u>
Hazardous Material Planning Assistance	15-CP-11-06-15-01-190	31.067	\$ 12,143
Total Executive Office of the Governor			<u>\$ 165,458</u>
DEPARTMENT OF ENVIRONMENTAL PROTECTION:			
Brevard County Shore Protection Project (Mid-Reach)	15BE3	37.003	\$ 256,619
Brevard County Shore Protection Project (North & South Reach)	11BE1	37.003	29,263
Brevard County Emergency Dune Restoration (Mid & South Reach)	14BE1	37.003	41,181
			<u>\$ 327,063</u>
Petroleum Contamination Site Cleanup	S0478	37.024	\$ 355,660
Brevard County Muck Dredging	S0714	37.039	\$ 1,513,496
Fleming Grant Road Detention Pond	G0390	37.039	87,751
Indian River Lagoon Oyster Restoration Project	S0763	37.039	289,587
Baffle Box Upgrades District 1 - 5	S0648	37.039	113,432
US 1 Dredging -Indian River Isles	15BE1	37.039	8,146
Micco/Little Hollywood Exfiltration & 2nd Gen Baffle Box	G0358	37.039	50,000
			<u>\$ 2,062,412</u>
Total Department of Environmental Protection			<u>\$ 2,745,135</u>
DEPARTMENT OF ECONOMIC OPPORTUNITY:			
Veterans Memorial Center Expansion & Enhancement	HLO28	40.038	\$ 17,088
DEPARTMENT OF STATE:			
Division of Library and Information Services			
State Aid to Libraries	15-ST-01	45.030	\$ 626,364
FLORIDA HOUSING FINANCE CORPORATION:			
Housing and Human Services Department			
State Housing Initiative Program Trust Fund	RESOLUTION 2012-101	52.901	\$ 512,395
DEPARTMENT OF TRANSPORTATION:			
Commission for the Transportation Disadvantaged			
Transportation Disadvantage Trip/Equipment Grant	GO127	55.001	\$ 357,865
Transportation Disadvantage Trip/Equipment Grant	ARG62	55.001	964,098
			<u>\$ 1,321,963</u>
Transportation Disadvantaged Planning 14/15	ARH47	55.002	\$ 17,387
Transportation Disadvantaged Planning 15/16	GO210	55.002	5,813
			<u>\$ 23,200</u>
Total Commission for the Transportation Disadvantaged			<u>\$ 1,345,163</u>
Airport Office	G0087	55.004	\$ 15,218
Hangar F	G0088	55.004	19,258
Fuel Farm Update	ARR09	55.004	20,431
			<u>\$ 54,907</u>
Wickham & Post Roads Improvements	AR078	55.008	\$ 4,990
Eau Gallie/Wickham Roads Intersection Improvements	ARE77	55.008	27,306
			<u>\$ 32,296</u>

BREVARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
SEPTEMBER 30, 2015

<i>State Grantor/Pass Through Grantor Program Title</i>	<i>Grant or Contract Number</i>	<i>CSFA Number</i>	<i>State Expenditures</i>
DEPARTMENT OF TRANSPORTATION (CONT):			
DOT Block Grant	AQV43	55.010	\$ 1,548,394
Rockledge & Viera Route	AR659	55.012	\$ 78,276
Transit Corridor Bus Service SR 520	AOE59	55.013	\$ 371,000
Fixed Route Bus Service SR A1A	AOE60	55.013	\$ 371,000
			\$ 742,000
Pineda Causeway Overpass	AQJ65	55.021	\$ 408,618
Barnes Blvd Widening	AR551	55.026	\$ 4,255,738
St Johns Heritage Parkway Construction-TRIP	ARI24	55.026	\$ 2,799,269
			\$ 7,055,007
Total Department of Transportation			\$ 11,264,661
DEPARTMENT OF HEALTH:			
Emergency Medical Services County Trust	C9005/C3005	64.005	\$ 71,260
DEPARTMENT OF LAW ENFORCEMENT:			
Assistance with Investigative Operations -ESST	EST08	71.010	\$ 1,200
DEPARTMENT OF HIGHWAY SAFETY & MOTOR VEHICLES:			
Sea Turtle Grant Program	14-005E	76.070	\$ 835
Sea Turtle Grant Program	15-033E	76.070	\$ 982
Total Department of Highway Safety & Motor Vehicles			\$ 1,817
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION:			
Brevard County Artificial Reef Construction	FWC -14013	77.007	\$ 13,995
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE - PRIMARY GOVERNMENT			\$ 15,419,373
COMPONENT UNITS - TITUSVILLE-COCOA AIRPORT AUTHORITY			
DEPARTMENT OF TRANSPORTATION:			
TIX ARFF Facility	AQA94	55.004	\$ 29,450
RSA Construction	ARS420	55.004	\$ 77,051
West Apron	AR703	55.004	\$ 27,583
TIX Aircraft Storage	AR342	55.004	\$ 796,470
COI RSA Design	AR740	55.004	\$ 17,816
TIX Airfield Markings - Wildlife Hazard	ARP45	55.004	\$ 984
TIX Airfield Markings	ARD62	55.004	\$ 12,023
East Apron	ARD63	55.004	\$ 1,610,945
Total Department of Transportation			\$ 2,572,322
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE - REPORTING ENTITY			\$ 17,991,695

BREVARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
SEPTEMBER 30, 2015

Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance

1) **General:**

The Schedule of Expenditures of Federal Awards and State Financial Assistance presents the activity of all federal programs and state projects of Brevard County, Florida. The reporting entity of Brevard County is defined in the notes to financial statements.

2) **Basis of Accounting:**

The Schedule of Expenditures of Federal Awards and State Financial Assistance is maintained on a modified accrual basis of accounting for Governmental Fund types except for donated items and the full accrual basis of accounting for the Proprietary Fund types which is described in the notes to financial statements.

3) **Transfers to Subrecipients:**

During the year ended September 30, 2015, the following amounts were provided to subrecipients from each Federal Program and State Project.

Name of Federal Program:	<u>CFDA</u>		<u>Amount Transferred</u>
CDBG	14.218	\$	108,590
HOME	14.239	\$	754,207

4) **Non-cash Awards:**

During the year ended September 30, 2015, the County received the following non-cash donations from the General Services Administration (passed through the Florida Bureau of Federal Property Assistance).

<u>CFDA</u>		<u>Amount Worth</u>
39.003	\$	56,153



BREVARD COUNTY, FLORIDA
REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS,
THE SINGLE AUDIT ACT, AND
CHAPTER 10.550 RULES OF AUDITOR GENERAL

SEPTEMBER 30, 2015

Independent Auditor's Report 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 Report On Compliance For Each Major
Federal Program And State Project And Report On Internal
Control Over Compliance Required By OMB Circular A-133
And Chapter 10.550 Rules of the Auditor General



Schedule Of Findings And Questioned Costs



Management Letter



Management Recommendations And Response



Independent Accountant's Report On Investment And Emergency
Communications Number E911 System Fund Compliance

The following component units, which are of various degrees of significance to the reporting entity of the Brevard County Board of County Commissioners, have been audited by other auditors:

Titusville - Cocoa Airport Authority
Housing Finance Authority

The separate auditors' report for these component units may be obtained directly from the appropriate entity.

**INDEPENDENT AUDITOR'S REPORT 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**

Board of County Commissioners
Brevard 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 the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brevard County, Florida, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Brevard County, Florida's basic financial statements and have issued our report thereon dated May 25, 2016. Our report includes a reference to other auditors. Other auditors audited the financial statements of Titusville-Cocoa Airport Authority and the Brevard County Housing Finance Authority, as described in our report on Brevard County, Florida's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Brevard County, Florida'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 Brevard County, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of Brevard County, Florida's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

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.

We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness - 2015-001.

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. We did not identify any deficiencies in internal control that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brevard County, Florida'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 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*.

Brevard County, Florida's Response to Finding

Brevard County, Florida's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Brevard County, Florida's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

May 25, 2016
Melbourne, Florida

Berman Hopkins Wright & LaHam
CPAs and Associates, LLP

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND CHAPTER 10.550 RULES OF THE AUDITOR GENERAL

Board of County Commissioners
Brevard County, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited Brevard County, Florida's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of Brevard County, Florida's major federal programs and state projects for the year ended September 30, 2015. Brevard County, Florida's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Brevard County, Florida's basic financial statements include the operations of the Titusville-Cocoa Airport Authority, which received \$2,055,148 in federal awards and \$2,572,322 in state financial assistance which is included and separately presented in the schedule of expenditures of federal awards and state financial assistance during the year ended September 30, 2015. Our audit, described below, did not include the operations of the Titusville-Cocoa Airport Authority because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.550, Rules of the Auditor General, State of Florida.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Brevard County, Florida's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, Rules of the Auditor General, State of Florida ("Chapter 10.550").

Those standards and OMB Circular A-133 and Chapter 10.550 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Brevard County, Florida's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of Brevard County, Florida's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Brevard County, Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2015.

Report on Internal Control over Compliance

Management of Brevard County, Florida is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brevard County, Florida's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Brevard County, Florida's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

May 25, 2016
Melbourne, Florida

Berman Hopkins Wright & LaHam
CPAs and Associates, LLP

**BREVARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2015**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

- | | |
|--|------------------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | Yes, Finding #2015-001 |
| b. Significant deficiencies identified? | None reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? | No |
| 4. Dollar threshold used to distinguish between type A and type B Programs: | \$570,047 |
| 5. Auditee qualified as a low-risk auditee? | Yes |

Identification of major programs Federal:

<u>CFDA Number</u>	<u>Name of Program</u>
14.239	HUD HOME Investment Partnership Program
20.507	DOT Federal Transit Administration
93.568	HHS Low Income Energy Assistance
20.106	DOT Federal Aviation Administration Master Plan Update
66.202	EPA Barefoot Bay Water Treatment Plant Improvement

**BREVARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2015**

SECTION I - SUMMARY OF AUDITOR'S RESULTS (continued)

State Financial Assistance

- | | |
|---|---------------|
| 1. Type of auditor's report issued on compliance for major projects: | Unmodified |
| 2. Internal control over major projects: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None reported |
| 3. Any audit findings disclosed that are required to be reported under Rule 10.557? | No |
| 4. Dollar threshold used to distinguish between type A and type B Projects: | \$300,000 |

Identification of major projects State:

<u>CSFA Number</u>	<u>Name of Project</u>
55.026	DOT Barnes Blvd Widening and St. Johns Heritage Parkway Construction - TRIP
45.030	DOS State Aid to Libraries
52.901	FHFC State Housing Initiative Program Trust Fund

**BREVARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2015**

SECTION II - FINANCIAL STATEMENT FINDINGS

2015-001 Error in reporting landfill post closure expenditures

Material Weakness in Internal Controls

Condition: County Finance identified an error in reporting the expenditures related to the Central landfill post closure operations.

Criteria: GASB 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, requires that capital assets purchased for the purpose of closure/post closure will be fully expensed by the date the landfill stops accepting solid waste.

Cause: Construction in progress and other capital assets for the closure of one or more cells within the Central and Sarno landfill were reported as assets on the Solid Waste Management Department's proprietary financial statements instead of as a contra account to the closure and postclosure care liability and/or fully expensed in the period the cell was closed to accepting solid waste. Adequate controls and proper communication were not in place between the Solid Waste Management Department and County Finance to properly record construction in progress and other capital assets that were acquired for the purpose of closure and postclosure care costs.

Effect: A material adjustment to the beginning net position in the Solid Waste Management Department's proprietary fund was required to correct the error in reporting.

Recommendation: We recommend implementing a process between the Solid Waste Management Department, contracted engineers and County Finance to regularly communicate the closure of individual cells and properly record all transactions related to the postclosure care costs.

Response: Finance has created a new worksheet which will include timely information from the engineer and the Department addressing closed cells and postclosure care costs.

SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS

None reported.

SECTION IV - FINDINGS AND QUESTIONED COSTS - MAJOR STATE PROJECTS

None reported.

SECTION V - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None reported related to major Federal programs and State projects.

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MANAGEMENT LETTER

Board of County Commissioners
Brevard County, Florida

Report on the Financial Statements

We have audited the financial statements of Brevard County, Florida, as of and for the fiscal year ended September 30, 2015, and have issued our report thereon dated May 25, 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, Rules of the Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report 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 Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance Required by OMB Circular A-133; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirement in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated May 25, 2016, should be considered in conjunction with this management letter.

Our opinion on the financial statements, insofar as it relates to the Titusville-Cocoa Airport Authority, and Brevard County Housing Finance Authority, is based solely on the reports of other auditors. Accordingly, these component units are not covered by this 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 findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Brevard County Board of County Commissioners and County Officers were originally established by the Constitution of the State of Florida, Article VIII, Section 1(e). Effective January 1, 1995, the citizens of Brevard County, Florida, elected to establish a Home Rule Charter in accordance with the Constitution of the State of Florida, Article VIII, Section 1(g). Component units of Brevard County, Florida are disclosed in the notes to the financial statements.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether or not Brevard County, Florida has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that Brevard County, Florida did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor Brevard County, Florida's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same. In connection with our audit, we determined Brevard County, Florida's overall financial condition is inconclusive.

Annual Financial Report

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for Brevard County, Florida for the fiscal year ended September 30, 2015, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2015. In connection with our audit, we determined that these two reports were in agreement.

Special District Component Units

Section 10.554(1)(i)5.d., Rules of the Auditor General, requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we determined that all special district component units provided the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

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, such matters are noted in the attachment to this letter "Management 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

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

May 25, 2016
Melbourne, Florida

Berman Hopkins Wright & Latham
CPAs and Associates, LLP

Brevard County, Florida

MANAGEMENT RECOMMENDATIONS AND RESPONSE

September 30, 2015

Current Year Recommendations

2015-002 Timely request for grant reimbursement

Criteria: Reimbursable grant expenditures should be submitted for reimbursement to the grantor agency in a timely manner per the recommendations of County Finance at their annual end of year workshop.

Condition: Grant expenditures are not being requested for reimbursement in a timely manner, which subsequently impacts the County's cash management. Furthermore, since request for timely reimbursement is not being made, generally accepted accounting principal (GAAP) reporting, on the modified basis, requires revenue to be recognized only after it is (collected) or measurable. An additional impact to the County is the risk of grant expenditures subsequently being denied in future periods by the grantor agency as a result of delayed reimbursement requests.

Cause: Various County Departments do not request reimbursement from the grantor agency until the grant funded project is complete, which can be more than a year.

Effect: The County cash flow is negatively impacted as a result of expenditures incurred without the related revenue/reimbursement to offset. Also, there is a potential for non-allowable expenditures to be denied by the grantor in a reporting period after the initial expenditure occurred.

Recommendation: We recommend management establish a policy for grant reimbursement to accommodate both cash management and compliance.

Management's response: The Budget Office will develop a grant tracking database and reporting tool that requires departments and offices to report to the Budget Office on either a monthly or quarterly basis. The tool will allow the tracking of reimbursement requests on a timelier basis and will allow both County Management and County Finance to monitor and provide direction as required.

Brevard County, Florida

MANAGEMENT RECOMMENDATIONS AND RESPONSE

September 30, 2015

Prior Year Recommendations

No prior year recommendations for fiscal year ending September 30, 2014.

**INDEPENDENT ACCOUNTANT'S REPORT ON INVESTMENT AND EMERGENCY
COMMUNICATIONS NUMBER E911 SYSTEM FUND COMPLIANCE**

To the Board of County Commissioners
Brevard County, Florida

We have examined the Brevard County's compliance with Sections 218.415, 365.172 and 365.173 Florida Statutes, regarding the investment of public funds and emergency communications number E911 system fund during the year ended September 30, 2015. Management is responsible for the Brevard County's compliance with these requirements. Our responsibility is to express an opinion on the Brevard County's compliance based on our examination.

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 Brevard County's compliance with these 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 Brevard County's compliance with specified requirements.

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

This report is intended solely for the information and use of the Brevard County's and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

May 25, 2016
Melbourne, Florida



SHERIFF

BREVARD COUNTY SHERIFF
 ANNUAL FINANCIAL REPORT
 SEPTEMBER 30, 2015
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INDEPENDENT AUDITOR'S REPORT

The Honorable Wayne Ivey
Brevard County Sheriff
Brevard County, Florida

Report on the Financial Statements

We have audited the accompanying special-purpose financial statements of the Brevard County Sheriff, Florida (the "Sheriff") as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Sheriff's special-purpose 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 special-purpose 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 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 special-purpose 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 from material misstatement.

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

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

As described in Note 1-B, the special-purpose financial statements referred to above have been prepared for the purpose of complying with, and on the basis of accounting practices specified by, the *Rules of the Auditor General, State of Florida*, and present only the financial position of the Sheriff at September 30, 2015, and the changes in financial position for the year then ended. They do not purport to, and do not, present fairly the financial position of Brevard County, Florida, as of September 30, 2015, and the changes in its financial position and its cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Opinions

In our opinion, the special-purpose 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 and respective budgetary comparison for the General and Special Law Enforcement District Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As described in Note 7 to the financial statements, in 2015, the Sheriff implemented GASB Statement No. 68, *Accounting for Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* for reporting the Sheriff's pension associated with the active employee members of the Florida Retirement System, Health Insurance Subsidy, and the primary activity associated with the pension arrangements reflective for the year ending September 30, 2015.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedule of funding progress, schedule of net pension liability, and the schedule of pension contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic 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 basic financial statements, and other knowledge we obtained during our audit of the basic 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 Information

Our audit was conducted for the purpose of forming opinions on the special-purpose financial statements that collectively comprise the Sheriff's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic 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 June 23, 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, and 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 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.

June 23, 2016
Melbourne, Florida

Berman Hopkins Wright & LaHam
CPAs and Associates, LLP



BREVARD COUNTY

SHERIFF

FUND FINANCIAL STATEMENTS

SEPTEMBER 30, 2015



BREVARD COUNTY SHERIFF
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	<u>General</u>	<u>Special Law Enforcement District</u>
ASSETS		
Cash	\$ 7,562,721	\$ 3,457,781
Accounts receivable	185,636	2,026
Due from other funds	1,191,427	1,315
Due from constitutional officers	311,949	339,599
Due from other governmental units	222,156	47,700
Inventory of supplies	962,305	0
Prepaid items	7,460	0
Total assets	<u>\$ 10,443,654</u>	<u>\$ 3,848,421</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Vouchers and contracts payable	\$ 1,354,255	\$ 2,892
Accrued wages and benefits payable	3,592,746	549,584
Due to other funds	1,441	1,019,140
Due to constitutional officers	4,040,111	2,276,805
Due to other governmental units	348,785	0
Unearned revenue	136,551	0
Total liabilities	<u>\$ 9,473,889</u>	<u>\$ 3,848,421</u>
Fund balances:		
Non-spendable:		
Inventory	\$ 962,305	\$ 0
Prepaid items	7,460	0
Restricted:		
Other purposes	0	0
Total fund balances	<u>\$ 969,765</u>	<u>\$ 0</u>
Total liabilities and fund balances	<u>\$ 10,443,654</u>	<u>\$ 3,848,421</u>

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

<i>Other Governmental Funds</i>	<i>Total</i>
\$ 2,835,087	\$ 13,855,589
101,233	288,895
140,000	1,332,742
10,436	661,984
0	269,856
0	962,305
4,022	11,482
<u>\$ 3,090,778</u>	<u>\$ 17,382,853</u>
\$ 89,537	\$ 1,446,684
0	4,142,330
173,602	1,194,183
128,180	6,445,096
1,784	350,569
261,093	397,644
<u>\$ 654,196</u>	<u>\$ 13,976,506</u>
\$ 0	\$ 962,305
4,022	11,482
<u>2,432,560</u>	<u>2,432,560</u>
<u>\$ 2,436,582</u>	<u>\$ 3,406,347</u>
<u>\$ 3,090,778</u>	<u>\$ 17,382,853</u>

BREVARD COUNTY SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>General</i>	<i>Special Law Enforcement District</i>
REVENUES		
Intergovernmental revenues	\$ 949,775	\$ 70,684
Charges for services	7,874,724	188,550
Fines and forfeits	0	0
Miscellaneous revenues	2,035,228	40,503
Total revenues	\$ 10,859,727	\$ 299,737
EXPENDITURES		
Public safety	\$ 98,345,130	\$ 15,287,599
Capital outlay	2,401,902	1,058,485
Total expenditures	\$ 100,747,032	\$ 16,346,084
Excess (deficiency) of revenues over (under) expenditures	\$ (89,887,305)	\$ (16,046,347)
OTHER FINANCING SOURCES AND (USES)		
Transfers from constitutional officers	\$ 91,044,366	\$ 18,668,182
Transfers to constitutional officers	(1,245,531)	(2,622,830)
Proceeds of the sale of capital assets	88,470	995
Total other financing sources	\$ 89,887,305	\$ 16,046,347
Total other financing sources and (uses)	\$ 89,887,305	\$ 16,046,347
Net change in fund balances	\$ 0	\$ 0
Fund balances - beginning	\$ 961,568	\$ 0
Increase in non-spendable	8,197	0
Fund balances - ending	\$ 969,765	\$ 0

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

<i>Other Governmental Funds</i>	<i>Total</i>
\$ 0	\$ 1,020,459
35	8,063,309
20,954	20,954
797,641	2,873,372
<u>\$ 818,630</u>	<u>\$ 11,978,094</u>
\$ 1,136,112	\$ 114,768,841
369,159	3,829,546
<u>\$ 1,505,271</u>	<u>\$ 118,598,387</u>
\$ (686,641)	\$ (106,620,293)
\$ 529,944	\$ 110,242,492
(119,151)	(3,987,512)
0	89,465
<u>\$ 410,793</u>	<u>\$ 106,344,445</u>
<u>\$ (275,848)</u>	<u>\$ (275,848)</u>
\$ 2,708,408	\$ 3,669,976
4,022	12,219
<u>\$ 2,436,582</u>	<u>\$ 3,406,347</u>

BREVARD COUNTY SHERIFF
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Budgeted Amounts</i>		<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental revenues	\$ 109,549	\$ 836,534	\$ 949,775	\$ 113,241
Charges for services	8,127,841	8,060,722	7,874,724	(185,998)
Miscellaneous revenues	1,322,700	1,923,621	2,035,228	111,607
Total revenues	\$ 9,560,090	\$ 10,820,877	\$ 10,859,727	\$ 38,850
EXPENDITURES				
Public safety	\$ 98,110,270	\$ 98,851,835	\$ 98,345,130	\$ 506,705
Capital outlay	1,335,671	2,763,409	2,401,902	361,507
Total expenditures	\$ 99,445,941	\$ 101,615,244	\$ 100,747,032	\$ 868,212
Deficiency of revenues under expenditures	\$ (89,885,851)	\$ (90,794,367)	\$ (89,887,305)	\$ 907,062
OTHER FINANCING SOURCES AND (USES)				
Transfers from constitutional officers	\$ 90,135,851	\$ 91,044,367	\$ 91,044,366	\$ (1)
Transfers to constitutional officers	(300,000)	(300,000)	(1,245,531)	(945,531)
Proceeds of the sale of capital assets	50,000	50,000	88,470	38,470
Total other financing sources and (uses)	\$ 89,885,851	\$ 90,794,367	\$ 89,887,305	\$ (907,062)
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund balances - beginning	\$ 961,568	\$ 961,568	\$ 961,568	\$ 0
Increase in non-spendable	0	0	8,197	8,197
Fund balances - ending	\$ 961,568	\$ 961,568	\$ 969,765	\$ 8,197

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

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, 2015

	<i>Budgeted Amounts</i>		<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental revenues	\$ 0	\$ 67,074	\$ 70,684	\$ 3,610
Charges for services	186,000	186,000	188,550	2,550
Miscellaneous revenues	25,000	25,000	40,503	15,503
Total revenues	<u>\$ 211,000</u>	<u>\$ 278,074</u>	<u>\$ 299,737</u>	<u>\$ 21,663</u>
EXPENDITURES				
Public safety	\$ 16,594,404	\$ 16,661,478	\$ 15,287,599	\$ 1,373,879
Capital outlay	553,614	1,598,909	1,058,485	540,424
Total expenditures	<u>\$ 17,148,018</u>	<u>\$ 18,260,387</u>	<u>\$ 16,346,084</u>	<u>\$ 1,914,303</u>
Deficiency of revenues under expenditures	<u>\$ (16,937,018)</u>	<u>\$ (17,982,313)</u>	<u>\$ (16,046,347)</u>	<u>\$ 1,935,966</u>
OTHER FINANCING SOURCES AND (USES)				
Transfers from constitutional officers	\$ 17,536,907	\$ 18,582,202	\$ 18,668,182	\$ 85,980
Transfers to constitutional officers	(604,889)	(604,889)	(2,622,830)	(2,017,941)
Proceeds of the sale of capital assets	5,000	5,000	995	(4,005)
Total other financing sources and (uses)	<u>\$ 16,937,018</u>	<u>\$ 17,982,313</u>	<u>\$ 16,046,347</u>	<u>\$ (1,935,966)</u>
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund balances - beginning	0	0	0	0
Fund balances - ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

BREVARD COUNTY SHERIFF
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2015

	<i>Agency Funds</i>
ASSETS	
Cash	\$ 202,887
Due from other funds	1,441
Total assets	<u>\$ 204,328</u>
LIABILITIES	
Due to individuals and others	\$ 27,406
Due to other funds	140,000
Due to other governmental units	36,922
Total liabilities	<u>\$ 204,328</u>

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

BREVARD COUNTY SHERIFF
NOTES TO THE SPECIAL-PURPOSE FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

1. Summary of Significant Accounting Policies

A. Reporting Entity

The Brevard County Sheriff is a separately elected official established pursuant to the Constitution of the State of Florida.

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

All 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, considered to be sixty days (ninety days for intergovernmental revenues).

The primary revenue source for governmental funds is appropriations from the Board of County Commissioners. Primary revenue sources associated with the current fiscal period are considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. 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.

These special-purpose financial statements are fund financial statements that have been prepared for the purpose of complying with Section 218.39(2), Florida Statutes and Chapter 10.550 Rules of the Auditor General. The Sheriff is reported as part of the primary government of Brevard County, Florida. The Sheriff's special-purpose financial statements do not purport to reflect the financial position or results of operations of Brevard County, Florida, taken as a whole.

Governmental funds report fund balances either as non-spendable or spendable. Spendable balances are further classified as restricted, committed, assigned or unassigned, based on the extent to which there are external or internal constraints on the spending of these fund balances.

Non-spendable Fund Balance – Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. “Not in spendable form” includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and generally items such as long-term amounts of loans and notes receivable, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact. As of September 30, 2015, the Sheriff has \$973,787 of a non-spendable fund balance which represents \$962,305 of inventories and \$11,482 of prepaid items.

BREVARD COUNTY SHERIFF
NOTES TO THE SPECIAL-PURPOSE FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

Spendable Fund Balance:

- **Restricted Fund Balance** – Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. As of September 30, 2015 the Sheriff has \$2,432,560 of restricted fund balance to be used for other purposes.
- **Committed Fund Balance** – Amounts that can be used only for the specific purposes determined by a formal action (ordinance/resolution) of the Sheriff. Commitments may be changed or lifted only by the Sheriff taking the same formal action (ordinance/resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements are reported in this category only if they are specific and non-recurring.
- **Assigned Fund Balance** – Included spendable fund balance amounts established by the Sheriff that are intended to be used for specific purposes and are neither considered restricted or committed.
- **Unassigned Fund Balance** – Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that is spendable and that has not been restricted, committed, or assigned to specific purposes with the General Fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The Sheriff spends restricted amounts first, when both restricted and unrestricted fund balance is available, unless prohibited by legal documents, grant agreements or contracts. Additionally, the Sheriff uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes of which amounts in any of the unrestricted fund balance classifications could be used.

The Sheriff utilizes the following major 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.

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. Prior to fiscal year 2015 these law enforcement services were accounted for in separate funds.

Special Law Enforcement District Special Revenue Fund – 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.

The Sheriff also reports the following fund types:

Agency Funds – Agency funds are clearing accounts for assets held by a government as an agent for individuals, private organizations, other governments or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. Accordingly, it presents only a statement of fiduciary net position and does not present a statement of changes in fiduciary net position.

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

The Sheriff has two agency funds. One fund is used to account for collection and payment of civil process fee deposits held by the Sheriff's Office. The other agency 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.

BREVARD COUNTY SHERIFF
NOTES TO THE SPECIAL-PURPOSE FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

C. Budget

Refer to Note 1. D. in the County-wide Financial Statements.

D. Interfund Receivables and Payables

Refer to Note 1. E. in the County-wide Financial Statements.

E. Capital Assets

Refer to Note 1. F. in the County-wide Financial Statements. Capital asset activity for the year ended September 30, 2015, was as follows:

	<u>Oct. 1, 2014</u>	<u>Increases</u>	<u>Decreases</u>	<u>Sept. 30, 2015</u>
Governmental Activities:				
Operating machinery and equipment	\$ 39,411,330	\$ 5,686,898	\$ 1,653,894	\$ 43,444,334
Less accumulated depreciation	<u>28,471,969</u>	<u>4,452,858</u>	<u>1,500,567</u>	<u>31,424,260</u>
Total governmental activities capital assets, net	<u>\$ 10,939,361</u>	<u>\$ 1,234,040</u>	<u>\$ 153,327</u>	<u>\$ 12,020,074</u>

Capital assets used by the Sheriff's operations are recorded in the governmental fund types as expenditures 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.

F. Inventory and Prepaid Items

Refer to Note 1. I. in the County-wide Financial Statements.

G. Investments

Refer to Note 1. K. in the County-wide Financial Statements.

H. Accrued Compensated Absences

Refer to Note 1. M. in the County-wide Financial Statements.

The activity in the accrued compensated absence balances was as follows:

<u>Oct. 1, 2014</u>	<u>Increase</u>	<u>Decrease</u>	<u>Sept. 30, 2015</u>
\$13,533,388	\$2,113,704	\$2,000,019	\$13,647,073

The accrued compensated absence liability due within one year is estimated at \$1,588,193.

I. Use of Estimates

Refer to Note 1. R. in the County-wide Financial Statements.

2. Cash and Investments

Refer to Notes 4 and 5 in the County-wide Financial Statements.

The total cash amount for the Sheriff was \$14,058,476, and deposits with financial institutions were \$14,643,033. The bank balance is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the State Treasury in accordance with Chapter 280, Florida Statutes.	\$14,643,033
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Included in the total cash amount is \$31,165 which represents cash on hand.

On September 30, 2015, the Sheriff had \$27,909 invested in the State Board of Administration's Florida Prime, which is also included in the total cash amount.

BREVARD COUNTY SHERIFF
NOTES TO THE SPECIAL-PURPOSE FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

3. Leases and Other Commitments

The Sheriff had no capital leases as of September 30, 2015.

The Sheriff is obligated under operating lease agreements for building facilities expiring between July 2016 and December 2030. The total cost for these leases was \$99,312 for the year ended September 30, 2015. The future minimum lease payments are as follows:

Year Ended <u>September 30</u>	<u>Amount</u>
2016	\$ 85,419
2017	15,228
2018	15,685
2019	16,155
2020	16,640
2021-2025	90,994
2026-2030	105,487
2031	<u>5,715</u>
Total minimum lease payable	<u>\$ 351,323</u>

The Sheriff is obligated under several operating lease agreements for office copiers and shredders expiring between November 2015 and July 2020. Total cost for the leases was \$164,583 for the year ended September 30, 2015. The future minimum lease payments are as follows:

Year Ended <u>September 30</u>	<u>Amount</u>
2016	\$ 145,186
2017	106,909
2018	86,344
2019	60,067
2020	<u>16,713</u>
Total minimum lease payable	<u>\$ 415,219</u>

The Board of County Commissioners 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 lease payments equal to the debt of the loan. Total cost for the lease was \$264,000 for the year ended September 30, 2015. The future minimum lease payments are as follows:

Year Ended <u>September 30</u>	<u>Amount</u>
2016	\$ 263,829
2017	264,242
2018	264,516
2019	264,651
2020	264,647
2021-2025	1,328,171
2026-2030	1,329,441
2031-2032	<u>512,841</u>
Total minimum lease payable	<u>\$ 4,492,338</u>

BREVARD COUNTY SHERIFF
NOTES TO THE SPECIAL-PURPOSE FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

The Board of County Commissioners obtained a loan refunding a prior commercial paper debt. The Sheriff is still obligated to fulfill their prior commitment to the Board of County Commissioners and make payments from May 2016 to May 2027. The commercial paper loans were approved for the construction of a hangar at TICO, the replacement of the Computer Aided Dispatch system, and the acquisition of a building and land for the Sheriff's Criminal Investigation Division and Crime Scene Investigation Laboratory in Rockledge.

In addition to the previous commitments on July 8, 2014, the Board of County Commissioners authorized borrowing 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. This loan will be amortized over a period of 14 years from October 2015 to October 2029, with an annual payment of \$280,000.

The minimum commitments payable are as follows:

Year Ended <u>September 30</u>	<u>Amount</u>
2016	\$ 534,846
2017	481,880
2018	481,880
2019	481,880
2020	481,880
2021-2025	2,409,398
2026-2030	<u>1,802,604</u>
Total minimum lease payable	<u>\$ 6,674,368</u>

4. Risk Management

Refer to Note 19 in the County-wide Financial Statements.

5. Deferred Compensation

Refer to Note 21 in the County-wide Financial Statements.

6. Contingent Liabilities

The Sheriff is insured through the 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 attorneys for the Florida Sheriff's Risk Management Fund, except as otherwise disclosed, no material liability will be incurred by the Sheriff.

7. Retirement Plan

Florida Retirement System:

Refer to Note 23 in the County-wide Financial Statements.

For the fiscal year ended September 30, 2015, the Sheriff's portion of Brevard County's pension expense totaled \$3,012,397 for the FRS Pension Plan and HIS Plan.

Pension Plan

Refer to Note 23 in the County-wide Financial Statements.

BREVARD COUNTY SHERIFF
NOTES TO THE SPECIAL-PURPOSE FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

The Sheriff's contributions, including employee contributions, to the Pension Plan totaled \$8,450,144 for the fiscal year ended September 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2015, the Sheriff's portion of Brevard County's liability of \$44,766,671 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. The Sheriff's proportion of the net pension liability was based on the Sheriff's contributions received by FRS during the measurement period for employer payroll paid dates from July 1, 2014 through June 30, 2015, relative to the total employer contributions received from all participating employers. The Sheriff's proportionate share of the net pension liability was based on the Sheriff's 2014-15 fiscal year contributions relative to the 2013-14 fiscal year contributions of all participating members. At June 30, 2015, the Sheriff's proportionate share was .3466 percent, which was an increase of .0016 percent from its proportionate share measured as of June 30, 2014.

For the fiscal year ended September 30, 2015, the Sheriff's portion of Brevard County's pension expense is \$1,448,181. In addition the Sheriff's portion of Brevard County's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,726,035	\$ 1,061,729
Change of assumptions	2,971,314	0
Net difference between projected and actual earnings on Pension Plan investments	0	10,689,532
Changes in proportion and differences between Sheriff Pension Plan contributions and proportionate share of contributions	208,072	7,704,040
Sheriff Pension Plan contributions subsequent to the measurement date	2,078,704	0
Total	\$ 9,984,125	\$ 19,455,301

The deferred outflows of resources related to the Pension Plan, totaling \$2,078,704 resulting from the Sheriff's portion of Brevard County's contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30	Amount
2016	\$ (5,293,766)
2017	(5,293,766)
2018	(5,293,766)
2019	3,525,432
2020	526,700
Thereafter	279,286

Sensitivity of the Sheriff's Proportionate Share of the Net Position Liability to Changes in the Discount Rate- The following represents the Sheriff's proportionate share of the net pension liability calculated using the discount rate of 7.65%, as well as what the Sheriff's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.65%) or one percentage point higher (8.65%) than the current rate:

	1% Decrease (6.65%)	Current Discount Rate (7.65%)	1% Increase (8.65%)
Sheriff's proportionate share of the net position liability	\$ 116,000,568	\$ 44,766,671	\$ (14,511,633)

BREVARD COUNTY SHERIFF
NOTES TO THE SPECIAL-PURPOSE FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

Retiree Health Insurance Subsidy Program

Refer to Note 23 in the County-wide Financial Statements.

The Sheriff's contributions to the HIS Plan totaled \$ 755,108 for the fiscal year ended September 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2015, the Sheriff's portion of Brevard County's liability of \$20,145,623 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014, with updated procedures performed to determine the liability as of July 1, 2015. The Sheriff's proportionate share of the net pension liability was based on the Sheriff's 2014-15 fiscal year contributions relative to the 2013-14 fiscal year contributions of all participating members. At June 30, 2015, the Sheriff's proportionate share was .1975 percent, which was an increase of .0075 percent from its proportionate share measured as of June 30, 2014.

For the fiscal year ended September 30, 2015, the Sheriff's portion of Brevard County's pension expense is \$1,564,216. In addition the Sheriff's portion of Brevard County's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Change of assumptions	1,584,935	0
Net difference between projected and actual earnings on HIS Plan investments	10,905	0
Changes in proportion and differences between Sheriff HIS Plan contributions and proportionate share of contributions	585,959	161,930
Sheriff HIS Plan contributions subsequent to the measurement date	228,536	0
Total	<u>\$ 2,410,335</u>	<u>\$ 161,930</u>

The deferred outflows of resources related to the HIS Plan, totaling \$228,536, resulting from the Sheriff's portion of Brevard County's contributions to the HIS Plan, subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30	Amount
2016	\$ 339,383
2017	339,383
2018	339,383
2019	337,166
2020	336,102
Thereafter	328,452

Sensitivity of the Sheriff's Proportionate Share of the Net Position Liability to Changes in the Discount Rate- The following represents the Sheriff's proportionate share of the net pension liability calculated using the discount rate of 3.80%, as well as what the Sheriff's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.80%) or one percentage point higher (4.80%) than the current rate:

	1% Decrease (2.80%)	Current Discount Rate (3.80%)	1% Increase (4.80%)
Sheriff's proportionate share of the net position liability	\$ 22,955,000	\$ 20,145,623	\$ 17,803,025

BREVARD COUNTY SHERIFF
NOTES TO THE SPECIAL-PURPOSE FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

Investment Plan

Refer to Note 23 in the County-wide Financial Statements.

The Sheriff's Investment Plan pension expense totaled \$1,229,078 for the fiscal year ended September 30, 2015.

8. Other Postemployment Benefits

Refer to Note 24 in the County-wide Financial Statements.

The following table shows the actuarial determined components of the Sheriff employee's portion of Brevard County's obligation as of September 30, 2013, 2014 and 2015 based on the current plan provisions:

	<u>Sept. 30, 2013</u>	<u>Sept. 30, 2014</u>	<u>Sept. 30, 2015</u>
Annual required contribution	\$ 1,549,567	\$ 1,064,920	\$ 1,044,779
Interest on net OPEB contribution	115,645	62,175	60,868
Adjustment to annual required contribution	<u>(206,790)</u>	<u>(238,530)</u>	<u>(233,518)</u>
Annual OPEB cost (expense)	\$ 1,458,422	\$ 888,565	\$ 872,129
Contributions made	<u>(1,023,231)</u>	<u>(1,019,198)</u>	<u>(1,029,390)</u>
Increase (decrease) in net OPEB obligation	\$ 435,191	\$ (130,633)	\$ (157,261)
Net OPEB obligation - beginning of year	<u>5,782,274</u>	<u>6,217,465</u>	<u>6,086,832</u>
Net OPEB obligation - end of year	<u>\$ 6,217,465</u>	<u>\$ 6,086,832</u>	<u>\$ 5,929,571</u>

No trust or agency fund has been established for the plan; there were no adjustments to the annual required contribution or interest earnings.

Funded Status and Funding Progress - The contributions made for the 2013, 2014 and 2015 fiscal years were 70.2%, 114.7% and 118.0%, respectively, of the annual OPEB cost. As of the October 1, 2014, actuarial valuation date, the actuarial accrued liability for benefits was \$15,756,852, all of which was unfunded by Brevard County. The annual payroll of active employees covered by the OPEB plan was \$60,409,281 and the ratio of the UAAL to the covered payroll was 26.1%.

9. Comparison of Expenditures to Appropriations

Federal Forfeitures Treasury Fund expenditures exceeded appropriations by \$264,000. Inmate Welfare Fund expenditures exceeded appropriations by \$180,153.

10. Subsequent Event

The Sheriff has evaluated subsequent events through June 23, 2016, the date which the financial statements were issued.

BREVARD COUNTY SHERIFF
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS
 FOR THE RETIREE HEALTH PLAN
 SEPTEMBER 30, 2015

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability - Projected Unit Credit	Unfunded AAL	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
10/01/2007	\$ 0	\$ 34,691,563	\$ 34,691,563	0.0%	\$ 52,729,042	65.8%
10/01/2008	\$ 0	\$ 34,691,563	\$ 34,691,563	0.0%	\$ 53,953,025	64.3%
10/01/2009	\$ 0	\$ 21,035,439	\$ 21,035,439	0.0%	\$ 54,546,045	38.6%
10/01/2010	\$ 0	\$ 21,570,516	\$ 21,570,516	0.0%	\$ 53,905,584	40.0%
10/01/2011	\$ 0	\$ 25,545,227	\$ 25,545,227	0.0%	\$ 54,498,058	46.9%
10/01/2012	\$ 0	\$ 25,644,980	\$ 25,644,980	0.0%	\$ 56,206,904	45.6%
10/01/2013	\$ 0	\$ 16,387,591	\$ 16,387,591	0.0%	\$ 56,657,930	28.9%
10/01/2014	\$ 0	\$ 15,756,852	\$ 15,756,852	0.0%	\$ 60,409,281	26.1%

BREVARD COUNTY SHERIFF
REQUIRED SUPPLEMENTARY INFORMATION
FLORIDA RETIREMENT SYSTEM PENSION PLAN
SEPTEMBER 30, 2015

SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

*Fiscal Year	Sheriff's Proportion of the Net Pension Liability	Sheriff's Proportionate Share of the Net Pension Liability	Sheriff's Covered Employee Payroll	Sheriff's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.346589409%	\$ 44,766,671	\$ 60,409,281	74.11%	92.00%

SCHEDULE OF THE SHERIFF'S CONTRIBUTIONS

Fiscal Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 8,450,144	\$ (8,450,144)	\$ 0	\$ 60,409,281	13.99%

Information is required to be presented for 10 years. However, until a full 10 year trend is compiled, the County will present information for only those years for which information is available.

*The amounts presented for each fiscal year were determined as of June 30.

BREVARD COUNTY SHERIFF
REQUIRED SUPPLEMENTARY INFORMATION
RETIREE HEALTH INSURANCE SUBSIDY PROGRAM
SEPTEMBER 30, 2015

SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

*Fiscal Year	Sheriff's Proportion of the Net Pension Liability	Sheriff's Proportionate Share of the Net Pension Liability	Sheriff's Covered Employee Payroll	Sheriff's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.197536572%	\$ 20,145,623	\$ 60,409,281	33.35%	0.50%

SCHEDULE OF THE SHERIFF'S CONTRIBUTIONS

Fiscal Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 755,108	\$ (755,108)	\$ 0	\$ 60,409,281	1.25%

Information is required to be presented for 10 years. However, until a full 10 year trend is compiled, the County will present information for only those years for which information is available.

*The amounts presented for each fiscal year were determined as of June 30.

BREVARD COUNTY

SHERIFF

**COMBINING AND INDIVIDUAL FUND STATEMENTS
AND SCHEDULES**

SEPTEMBER 30, 2015



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.

Inmate Welfare - 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.

BREVARD COUNTY SHERIFF
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	<i>Special Revenue</i>		
	<u>Contraband</u>	<u>Special Law Enforcement Training Fund Second Dollar</u>	<u>Special Law Enforcement Training \$2.50 Fund</u>
ASSETS			
Cash	\$ 298,037	\$ 74,032	\$ 159,673
Accounts receivable	0	0	0
Due from other funds	0	0	0
Due from constitutional officers	6,038	4,022	0
Prepaid items	0	4,022	0
Total assets	<u>\$ 304,075</u>	<u>\$ 82,076</u>	<u>\$ 159,673</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Vouchers and contracts payable	\$ 10,100	\$ 2,125	\$ 0
Due to other funds	0	54,997	118,605
Due to constitutional officers	31,098	20,932	41,068
Due to other governmental units	1,784	0	0
Unearned revenue	261,093	0	0
Total liabilities	<u>\$ 304,075</u>	<u>\$ 78,054</u>	<u>\$ 159,673</u>
Fund balances:			
Prepaid items	\$ 0	\$ 4,022	\$ 0
Restricted:			
Other purposes	0	0	0
Total fund balances	<u>\$ 0</u>	<u>\$ 4,022</u>	<u>\$ 0</u>
Total liabilities and fund balances	<u>\$ 304,075</u>	<u>\$ 82,076</u>	<u>\$ 159,673</u>

Special Revenue

<i>Federal Forfeiture Department of Justice</i>	<i>Federal Forfeiture Department of Treasury</i>	<i>Crime Prevention</i>	<i>Inmate Welfare</i>	<i>Total</i>
\$ 228,306	\$ 773,740	\$ 34,706	\$ 1,266,593	\$ 2,835,087
0	0	0	101,233	101,233
0	0	0	140,000	140,000
0	0	376	0	10,436
0	0	0	0	4,022
<u>\$ 228,306</u>	<u>\$ 773,740</u>	<u>\$ 35,082</u>	<u>\$ 1,507,826</u>	<u>\$ 3,090,778</u>
\$ 0	\$ 0	\$ 0	\$ 77,312	\$ 89,537
0	0	0	0	173,602
0	0	35,082	0	128,180
0	0	0	0	1,784
0	0	0	0	261,093
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 35,082</u>	<u>\$ 77,312</u>	<u>\$ 654,196</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,022
228,306	773,740	0	1,430,514	2,432,560
<u>\$ 228,306</u>	<u>\$ 773,740</u>	<u>\$ 0</u>	<u>\$ 1,430,514</u>	<u>\$ 2,436,582</u>
<u>\$ 228,306</u>	<u>\$ 773,740</u>	<u>\$ 35,082</u>	<u>\$ 1,507,826</u>	<u>\$ 3,090,778</u>

BREVARD COUNTY SHERIFF
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<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>
REVENUES			
Charges for services	\$ 0	\$ 0	\$ 0
Fines and forfeits	0	0	0
Miscellaneous revenues	325	0	0
Total revenues	<u>\$ 325</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES			
Public safety	\$ 166,536	\$ 57,122	\$ 118,605
Capital outlay	1,945	0	0
Total expenditures	<u>\$ 168,481</u>	<u>\$ 57,122</u>	<u>\$ 118,605</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (168,156)</u>	<u>\$ (57,122)</u>	<u>\$ (118,605)</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers from constitutional officers	\$ 195,000	\$ 74,032	\$ 159,673
Transfers to constitutional officers	(26,844)	(16,910)	(41,068)
Total other financing sources and (uses)	<u>\$ 168,156</u>	<u>\$ 57,122</u>	<u>\$ 118,605</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund balances - beginning	\$ 0	\$ 0	\$ 0
Increase in non-spendable	0	4,022	0
Fund balances - ending	<u>\$ 0</u>	<u>\$ 4,022</u>	<u>\$ 0</u>

Special Revenue

<i>Federal Forfeiture Department of Justice</i>	<i>Federal Forfeiture Department of Treasury</i>	<i>Crime Prevention</i>	<i>Inmate Welfare</i>	<i>Total</i>
\$ 0	\$ 0	\$ 0	35	\$ 35
19,389	1,565	0	0	20,954
234	980	0	796,102	797,641
<u>\$ 19,623</u>	<u>\$ 2,545</u>	<u>\$ 0</u>	<u>\$ 796,137</u>	<u>\$ 818,630</u>
\$ 0	\$ 264,000	\$ 6,972	\$ 522,877	\$ 1,136,112
0	0	59,938	307,276	369,159
<u>\$ 0</u>	<u>\$ 264,000</u>	<u>\$ 66,910</u>	<u>\$ 830,153</u>	<u>\$ 1,505,271</u>
<u>\$ 19,623</u>	<u>\$ (261,455)</u>	<u>\$ (66,910)</u>	<u>\$ (34,016)</u>	<u>\$ (686,641)</u>
\$ 0	\$ 0	\$ 101,239	\$ 0	\$ 529,944
0	0	(34,329)	0	(119,151)
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 66,910</u>	<u>\$ 0</u>	<u>\$ 410,793</u>
<u>\$ 19,623</u>	<u>\$ (261,455)</u>	<u>\$ 0</u>	<u>\$ (34,016)</u>	<u>\$ (275,848)</u>
\$ 208,683	\$ 1,035,195	\$ 0	\$ 1,464,530	\$ 2,708,408
0	0	0	0	4,022
<u>\$ 228,306</u>	<u>\$ 773,740</u>	<u>\$ 0</u>	<u>\$ 1,430,514</u>	<u>\$ 2,436,582</u>

BREVARD COUNTY SHERIFF
CONTRABAND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Miscellaneous revenues	\$ 0	\$ 325	\$ 325
EXPENDITURES			
Public safety	\$ 195,000	\$ 166,536	\$ 28,464
Capital outlay	0	1,945	(1,945)
Total expenditures	\$ 195,000	\$ 168,481	\$ 26,519
Deficiency of revenues under expenditures	\$ (195,000)	\$ (168,156)	\$ 26,844
OTHER FINANCING SOURCES AND (USES)			
Transfers from constitutional officers	\$ 195,000	\$ 195,000	\$ 0
Transfers to constitutional officers	0	(26,844)	(26,844)
Total other financing sources and (uses)	\$ 195,000	\$ 168,156	\$ (26,844)
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	0	0	0
Fund balances - ending	\$ 0	\$ 0	\$ 0

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, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
EXPENDITURES			
Public safety	\$ 74,032	\$ 57,122	\$ 16,910
OTHER FINANCING SOURCES AND (USES)			
Transfers from constitutional officers	\$ 74,032	\$ 74,032	\$ 0
Transfers to constitutional officers	0	(16,910)	(16,910)
Total other financing sources and (uses)	\$ 74,032	\$ 57,122	\$ (16,910)
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	\$ 0	\$ 0	\$ 0
Increase in nonspendable	0	4,022	4,022
Fund balances - ending	\$ 0	\$ 4,022	\$ 4,022

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, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
EXPENDITURES			
Public safety	\$ 159,673	\$ 118,605	\$ 41,068
OTHER FINANCING SOURCES AND (USES)			
Transfers from constitutional officers	\$ 159,673	\$ 159,673	\$ 0
Transfers to constitutional officers	0	(41,068)	(41,068)
Total other financing sources and (uses)	\$ 159,673	\$ 118,605	\$ (41,068)
Net change in fund balances	\$ 0	\$ 0	\$ 0
Fund balances - beginning	0	0	0
Fund balances - ending	\$ 0	\$ 0	\$ 0

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, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Fines and forfeits	\$ 0	\$ 19,389	\$ 19,389
Miscellaneous revenues	0	234	234
Total revenues	\$ 0	\$ 19,623	\$ 19,623
Fund balances - beginning	208,683	208,683	0
Fund balances - ending	\$ 208,683	\$ 228,306	\$ 19,623

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, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Fines and forfeits	\$ 0	\$ 1,565	\$ 1,565
Miscellaneous revenues	0	980	980
Total revenues	<u>\$ 0</u>	<u>\$ 2,545</u>	<u>\$ 2,545</u>
EXPENDITURES			
Public safety	\$ 0	\$ 264,000	\$ (264,000)
Deficiency of revenues under expenditures	\$ 0	\$ (261,455)	\$ (261,455)
Fund balances - beginning	1,035,195	1,035,195	0
Fund balances - ending	<u>\$ 1,035,195</u>	<u>\$ 773,740</u>	<u>\$ (261,455)</u>

BREVARD COUNTY SHERIFF
CRIME PREVENTION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
EXPENDITURES			
Public safety	\$ 101,239	\$ 6,972	\$ 94,267
Capital outlay	0	59,938	(59,938)
Total expenditures	<u>\$ 101,239</u>	<u>\$ 66,910</u>	<u>\$ 34,329</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers from constitutional officers	\$ 101,239	\$ 101,239	\$ 0
Transfers to constitutional officers	0	(34,329)	(34,329)
Total other financing sources and (uses)	<u>\$ 101,239</u>	<u>\$ 66,910</u>	<u>\$ (34,329)</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
INMATE WELFARE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<i>Final Budgeted Amounts</i>	<i>Actual Amount</i>	<i>Variance with final budget - Positive (Negative)</i>
REVENUES			
Charges for services	\$ 0	\$ 35	\$ 35
Miscellaneous revenues	650,000	796,102	146,102
Total revenues	<u>\$ 650,000</u>	<u>\$ 796,137</u>	<u>\$ 146,137</u>
EXPENDITURES			
Public safety	\$ 650,000	\$ 522,877	\$ 127,123
Capital outlay	0	307,276	(307,276)
Total expenditures	<u>\$ 650,000</u>	<u>\$ 830,153</u>	<u>\$ (180,153)</u>
Deficiency of revenues under expenditures	\$ 0	\$ (34,016)	\$ (34,016)
Fund balances - beginning	1,464,530	1,464,530	0
Fund balances - ending	<u>\$ 1,464,530</u>	<u>\$ 1,430,514</u>	<u>\$ (34,016)</u>

BREVARD COUNTY

SHERIFF

**INDEPENDENT AUDITOR'S REPORT 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***



MANAGEMENT LETTER

And

MANAGEMENT COMMENTS AND RECOMMENDATIONS



INDEPENDENT ACCOUNTANT'S REPORT ON INVESTMENT COMPLIANCE

SEPTEMBER 30, 2015

**INDEPENDENT AUDITOR'S REPORT 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
Brevard County Sheriff
Brevard 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 special-purpose financial statements of the Brevard County Sheriff (the "Sheriff"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated June 23, 2016.

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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's special-purpose 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 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

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

June 23, 2016
Melbourne, FL

Berman Hopkins Wright & LaHam
CPAs and Associates, LLP

MANAGEMENT LETTER

Honorable Wayne Ivey
Brevard County Sheriff
Brevard County, Florida

Report on the Financial Statements

We have audited the financial statements of the Brevard County Sheriff, Florida (the "Sheriff"), as of and for the fiscal year ended September 30, 2015, and have issued our report thereon dated June 23, 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 and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 23, 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 annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Brevard County Sheriff was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There were 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

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

June 23, 2016
Melbourne, Florida

Berman Hopkins Wright & LaHam
CPAs and Associates, LLP

Brevard County Sheriff

MANAGEMENT COMMENTS AND RECOMMENDATIONS

September 30, 2015

For the years ended September 30, 2014 and September 30, 2015, there were no management comments or recommendations.

BERMAN HOPKINS
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INDEPENDENT ACCOUNTANT'S REPORT ON INVESTMENT COMPLIANCE

Honorable Wayne Ivey
Brevard County Sheriff
Brevard County, Florida

We have examined the Brevard County Sheriff's compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2015. Management is responsible for Brevard County Sheriff's compliance with those requirements. Our responsibility is to express an opinion on Brevard County Sheriff's compliance based on our examination.

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 Brevard County 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 Brevard County Sheriff's compliance with specified requirements.

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

This report is intended solely for the information and use of Brevard County Sheriff's and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

June 23, 2016
Melbourne, Florida

Berman Hopkins Wright & LaHam
CPAs and Associates, LLP

