

Federal Inmate Revenue Timeline:

	<u>Budget</u>	<u>Received</u>	
2014	\$ -	\$ 19,138	Returned to BOCC
2015	\$ -	\$ 136,960	Returned to BOCC
2016	\$ 200,000	\$ 1,362,876	See below:

- 6/1/2016 Submitted 2017 Proposed Budget - \$200,000 budgeted for Federal Inmate Revenue in General Fund. Collected \$518,419 through April 30th (per MOU 50% = \$259,210, therefore a budget of \$200,000 was reasonable due to the uncertainty of the funding).
- 6/9/2016 Conference call with audit partner Joe Welch verified funds are restricted by MOU with BOCC and should be placed in a Special Revenue Fund
- 6/10/2016 Created Fund 21 - Federal Inmate Fund - budget resolution approved by the Sheriff as the governing body. Had collected \$518,419 through April 30th charges for services.
- July - Sept Worked on a revised MOU - was expiring 9/30/16. Several unsuccessful attempts were made to communicate with the BOCC. (see attachment)
- Sept 2016 No communication with BOCC, therefore Budget Resolution recognized final revenue numbers in Fund 21 to be reported to public and BOCC in FY2016 HCSO audited financial statements
- Oct 2016 Sheriff appealed budget to Governor's Office
- Nov 2016 Two new Commissioners were elected to BOCC
- 1/6/2017 FY2016 Financial Audit complete - reporting Federal Inmate Revenue as an HCSO Special Revenue Fund. Presented to the BOCC via the Clerk's Office & Consent Agenda item
- 2/7/2017 BOCC Public Safety Workshop - HCSO presented information about the Federal Inmate Program.
- 3/28/2017 BOCC settled budget appeal with HCSO. FY2017 Approved Budget book on HCSO website noting the Federal Inmate Fund was moved to a Special Revenue Fund.
- 6/1/2017 FY2018 Proposed Budget turned in to BOCC
- 6/6/2017 FY2018 Budget Workshop with BOCC - presented use of Federal Inmate Funds as an alternative funding source.



Hernando County Sheriff's Office

June 1, 2015

Honorable Chairman and Board Members
Hernando County Board of County Commissioners
20 North Main Street, Room 460
Brooksville, FL 34601

Dear Chairman and Commissioners:

Please find enclosed my budget request for Fiscal Year 2015-2016, submitted in compliance with Florida Statute 30.49. These proposed expenditures are reasonable and necessary to carry out the powers, duties, and operations of the office for the next fiscal year in a proper and efficient manner.

As has been demonstrated over the last several years, the Sheriff's Office is committed to ensuring the citizens of Hernando County are afforded the most effective and efficient law enforcement, detention, court, emergency management, animal enforcement, and 9-1-1 emergency and non-emergency services possible. This budget continues to emphasize that commitment and, as always, was developed with an emphasis on cost-saving measures, efficient services, and retention of our trained, experienced, and dedicated sworn and civilian law enforcement professionals. As an example of these commitments, I am excited to share with you some of our many notable accomplishments this year:

- Our Detention Center staff led the way in hiring a qualified full-time psychiatric Advanced Registered Nurse Practitioner to replace our existing contractual arrangement with a doctor. **This enabled us to provide 344% more mental health service hours to our inmates at a savings of over \$70,000.**
- The Sheriff's Office has entered into an agreement with the U.S. Marshals Service to temporarily house Federal detainees at the Hernando County Detention Center. **This working agreement has generated approximately \$100,000 in revenue.**
- Inmate labor continues to save the County and our citizens a substantial amount of tax dollars. Qualified jail inmates are used to help with jail operations; to clean and maintain some county facilities; to mow the grass at the Sheriff's Office complex; to help maintain roadways, medians, and the landfill; and for other labor-intensive tasks throughout Hernando County, all of which eliminates those costs for the County. The best performance measure of the program is a recent inquiry from

county staff about expanding the program. During the past five years that the Sheriff has operated the jail, inmates have contributed 629,973 hours of labor, worth over \$6 million in savings to taxpayers.

- Despite relatively high fuel prices, the Sheriff's Office has decreased costs by moving toward more fuel-efficient vehicles and instituting a gas purchasing system that maximizes savings. Through those efforts and the diligence of our deputies in seeking out the lowest-priced fuel, the Sheriff's Office is projected to save approximately \$25,000 in fuel costs in fiscal year 2014-2015.

These examples illustrate just a few of our efforts on behalf of the taxpayers and my commitment to truly "reasonable and necessary" budgets. Unfortunately, for the upcoming year the Sheriff's Office is facing some substantial fiscal challenges related to mandated costs beyond our control:

- Based upon current projections, rates for the Florida Retirement System (FRS) are increasing dramatically, with rates for the Special Risk class (which includes the county's deputies and fire rescue personnel) set to increase over 11%. As of now, it appears increases in the FRS contribution rates alone will cost the Sheriff's Office more than \$650,000 in FY2015-2016.
- Worker's Compensation rates are increasing some \$50,000.
- Liability insurance coverage will cost 5% more in the coming year.
- The cost of contracted courthouse security services is increasing by 3%.

Although these growing expenses are out of my control, they place a substantial financial burden on the Sheriff's Office and our ability to meet our primary obligations to the citizens. Therefore, as a result of my commitment to lean, efficient management and these substantial cost increases for next fiscal year, it seems reasonable to anticipate success in securing support for the following basic identified needs.

A key area of focus in my FY 2015-2016 budget continues to be employee recruitment and retention. It is crucial that we maintain a competitive compensation plan to ensure we are able to attract and retain high-quality, experienced law enforcement professionals. In fact, we are experiencing particular difficulty in recruiting qualified deputy and telecommunicator applicants, both of which are our primary entry-level positions. While we are creatively addressing these challenges (like using civilian public service technicians for non-priority calls for service), we must do more to attract high-quality employees. For this reason, I have included a 2.5% cost of living adjustment for personnel below the rank of Lieutenant. Based upon our continual analysis, this will help to keep the Hernando County Sheriff's Office a competitive law enforcement employer in West Central Florida.

In addition to the need to stay competitive in attracting quality candidates, I must also be diligent in seeking to hold on to those experienced and well-trained employees. While our tiered pay

increase plan during the past two years moved us toward correcting the problem of pay compression caused by several years of total wage freezes, this problem remains. In light of the financial demands listed above, I have chosen to include in this year's budget only a single step increase for my employees, merely to prevent the pay compression problem from growing. I ask for the Board's commitment in working toward eliminating this issue for Sheriff's Office employees next year.

In further recognition of my priorities of cost-effective management and a positive partnership with the Board, this year I am not requesting any new positions. My Office is working hard to keep vacancies filled and to maximize productivity and effectiveness in order to minimize costs. This budget also includes the funding necessary to operate the county-wide consolidated 9-1-1 Communications Center, Emergency Management and the County Jail, services critical to the safety and security of all our citizens and which we continue to operate well below previous costs to the County. The creativity and progressive thinking of my command staff described earlier continue to provide us with exemplary efficiencies and I am proud to be able to submit to you a lean and highly transparent budget.

Although transparency is important, both collaboration and coordination are also critical. Each of you knows that I have absolutely no budgeted reserves. I must, therefore, maintain an operational contingency to ensure that I can meet the demands from any natural or manmade strain on my resources. Those years when our county is spared from a hurricane or other significant law enforcement event, I usually have funds remaining at the end of the year. I am, of course, required by law to return these funds to the county coffers. Although it is difficult to speculate on how much, I can assure you that if we do not experience a significant event, I will be returning funds at the end of the year that are significantly over and above the \$300,000 to \$400,000 in revenue we generate from our programs at the jail. We have also been closely monitoring the media and know that, all else being equal, the county should see increased revenue from improving home values, new construction and the local sharing of sales tax revenues. It is hoped that all of these variables combine to more than offset the increases in my budget.

I truly appreciate the positive working relationship between the Board of County Commissioners and the Constitutional Officers, and it is clear our citizens value it as well. I believe our continued success, as reflected by our consistently lower crime rate and positive feedback from our community, is due at least in part to the support of our law enforcement efforts by you and all of our elected officials.

I, along with my staff, am always available to discuss these issues in more detail. I thank you in advance for your support.

Respectfully,



Al Nienhuis

Sheriff

Hernando County Sheriff's Office
Revenue
Fiscal Year 2015 - 2016

<u>Contract Revenue</u>	Approved Budget FY2015	Proposed Budget FY2016
School Resource Officer Reimbursement - School Board	\$ 638,741	\$ 638,741
School Crossing Guards	144,788	152,357
Emergency Dispatching Fees	499,573	499,573
Inmate Work Squad - Dept of Public Works	60,905	60,905
Revenues reducing the Net General Fund Support	\$ 1,344,007	\$ 1,351,576
 <u>Other Revenue</u>		
Interest Income	2,500	2,500
Miscellaneous Revenue	62,200	52,750
Federal Inmate Housing	-	100,000
Inmate Medical Reimbursements	30,000	30,000
Inmate Social Security	25,000	25,000
Inmate Processing Fees	49,000	49,000
Inmate Subsistence Fees	175,000	175,000
 Other Revenue to be returned to BCC	 \$ 343,700	 \$ 434,250
 Total - Revenue collected by HCSO	 \$ 1,687,707	 \$ 1,785,826
 Civil Fees collected by BCC	 \$ 150,000	 \$ 130,000
 Total - Revenue Law Enforcement and Detention	 \$ 1,837,707	 \$ 1,915,826

Hernando County Sheriff's Office
Revenue
Fiscal Year 2015 - 2016

<u>Contract Revenue</u>	Approved Budget FY2015	Approved Budget FY2016
School Resource Officer Reimbursement - School Board	\$ 638,741	\$ 568,000
School Crossing Guards	144,788	152,357
Emergency Dispatching Fees	499,573	499,573
Inmate Work Squad - Dept of Public Works	60,905	60,905
Revenues reducing the Net General Fund Support	\$ 1,344,007	\$ 1,280,835
<u>Other Revenue</u>		
Interest Income	2,500	22,500
Miscellaneous Revenue	62,200	72,750
Federal Inmate Housing		200,000
Inmate Medical Reimbursements	30,000	30,000
Inmate Social Security	25,000	25,000
Inmate Processing Fees	49,000	49,000
Inmate Subsistence Fees	175,000	175,000
Other Revenue to be returned to BCC	\$ 343,700	\$ 574,250
<u>Total - Revenue collected by HCSO</u>	\$ 1,687,707	\$ 1,855,085
Civil Fees collected by BCC	\$ 150,000	\$ 130,000
<u>Total - Revenue Law Enforcement and Detention</u>	\$ 1,837,707	\$ 1,985,085

Hernando County Sheriff's Office

May 31, 2016

Honorable Chairman and Board Members
Hernando County Board of County Commissioners
20 North Main Street, Room 460
Brooksville, FL 34601

Dear Chairman and Commissioners:

Please find enclosed my budget request for Fiscal Year 2016-2017, submitted in compliance with Florida Statute 30.49. These proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year.

As we have repeatedly demonstrated over the last several years, the Sheriff's Office is committed to providing the citizens of Hernando County with the most effective and efficient law enforcement, detention, court, emergency management, animal enforcement, and 9-1-1 emergency and non-emergency services possible. This budget continues to reinforce that commitment and, as always, emphasizes cost-saving measures, efficient services, and retention of our trained, experienced, and dedicated sworn and civilian law enforcement professionals. As an example of these commitments, I am proud to share some of our many notable accomplishments this year:

- Since agreeing to take responsibility for the County's jail several years ago, the Sheriff's Office has dramatically improved the jail's condition and cost-effective operation. One example is our agreement with the U.S. Marshals Service to temporarily house Federal detainees at the Hernando County Detention Center. I am excited to report that this year that agreement will generate the most revenue ever, providing substantial funds to further reduce taxpayer burden.
- Inmate labor continues to save the County and our citizens substantial tax dollars. Qualified jail inmates provide skilled and unskilled labor that assists a variety of County departments and community organizations. This year inmates built a new hydroponics farm, rehabbed housing units at the jail, and expanded workspace in the forensics lab, among many Sheriff's Office projects. Community projects during the past year include rehabbing the classroom and landscaping at Chinsegut Hill; assistance at the Hernando County Fair, the Blueberry Festival, and the Brooksville Christmas parade; and cleaning and transporting voting booths for the Supervisor of Elections. So far this fiscal year, inmates have provided some 84,000 hours of labor, worth over \$800,000 to taxpayers.

These examples illustrate just a few of our efforts on behalf of taxpayers and my commitment to truly "reasonable and necessary" budgets. I will continue to stress a fiscally-conservative approach and will ensure we get the absolute most from every current resource. From time to time, however, in order to ensure the most effective law enforcement to our citizens, it is necessary to add resources. Therefore, this year's budget includes some additional positions in key areas to allow the Sheriff's Office to keep pace with the county's growth and emerging crime and public service challenges. These current needs include:

- An additional Major Case Detective to assist in monitoring sex offenders and predators and the investigation and arrest of violators;
- An additional K-9 Deputy to provide more shift and area coverage of this important tool that helps apprehend criminals and locate those in jeopardy;
- An additional Mental Health Worker for the jail to address the growing percentage of inmates with mental health issues, providing enhanced care and saving costs for external intervention;
- An additional Animal Enforcement Officer to assist with the growing number of animal-related complaints, improve response times for citizens, and allow deputies to focus on criminal activity; and,
- Six Public Service Technician positions. This will formalize the successful pilot program whereby lower-cost civilians provide quicker response times and relieve deputies from calls not requiring arrest authority. These positions will also provide a proven path for qualified individuals interested in pursuing a career as a deputy sheriff, further aiding staffing.

Additional planned personnel changes will enhance internal processes and, in some cases, actually save money when compared to current contractual staffing and external services. There is also an increased line item for capital purchases. The Sheriff's Office has done without an adequate capital budget for several years and has been forced to stretch existing operating funds to meet capital needs. It is important to re-establish an adequate capital fund to ensure the dedicated men and women of the Sheriff's Office have the equipment necessary for effective, modern law enforcement service to our mutual constituents.

As I pointed out last year, there is also the need to hold on to our experienced and well-trained employees. While our efforts over the past three years moved us toward correcting the problem of pay compression caused by several years of total wage freezes, this problem remains. In light of significant increases in retirement contribution rates last year, I did not seek the additional funding necessary for this fix. I now ask for the Board's support in eliminating this issue for Hernando County Sheriff's Office employees.

I feel an obligation to seek the resources necessary to enable the Sheriff's Office to continue meeting the needs and expectations of our citizens, even while ensuring such change is accomplished in a fiscally-responsible manner. Fortunately, it appears that the county's economic recovery continues and projections continue to show the increasing revenue necessary to fund Sheriff's Office needs while still


adequately funding other County operations. Therefore, as a result of my commitment to lean, efficient management and the needs identified for next fiscal year, it seems reasonable to anticipate success in securing support for these identified needs.

Although we were unable to implement a proposed Percentage Based Budgeting model this year here in Hernando County, my team and I look forward to working with your Office of Management and Budget (OMB) to examine the revenue numbers. During this collaborative period, we hope that we can take this year's data and perform a scenario analysis to determine the impact the model would have had on the budgeting process. I also hope that, if we find my budget to be below these historical averages, once grants are removed, we could discuss what might become of the difference. My conservative nature would, at least initially, lean toward some reserve-shielding mechanism. I think this is a prudent course of action to ensure, going forward, that both Hernando County Government operations and the Sheriff's Office are able to protect the resources that are absolutely necessary to perform their respective missions. This proposal should also strengthen the checks and balances, the transparency and the separation of powers that are already in place. We can, of course, discuss this in greater detail as the budget process evolves.

I truly appreciate a positive working relationship between the Board of County Commissioners and the Constitutional Officers, and it is clear our citizens value it as well. As we move forward on projects and initiatives of mutual benefit, I hope that relationship can deepen and result in even more positive outcomes for our citizens.

My staff and I are always available to discuss these issues in more detail. I thank you in advance for your support.

Respectfully,



Al Nienhuis

Sheriff

Hernando County Sheriff's Office
Revenue
Fiscal Year 2016 - 2017

<u>Contract Revenue</u>	Approved Budget FY2016	Proposed Budget FY2017
School Resource Officer Reimbursement - School Board	\$ 568,000	\$ 585,040
School Crossing Guards	152,357	163,160
Emergency Dispatching Fees	499,573	499,573
Inmate Work Squad - Dept of Public Works	60,905	63,950
Revenues reducing the Net General Fund Support	\$ 1,280,835	\$ 1,311,723
<u>Other Revenue</u>		
Interest Income	22,500	20,000
Miscellaneous Revenue	72,750	62,700
Federal Inmate Housing	200,000	200,000
Inmate Medical Reimbursements	30,000	30,000
Inmate Social Security	25,000	25,000
Inmate Processing Fees	49,000	50,000
Inmate Subsistence Fees	175,000	175,000
Other Revenue to be returned to BCC	\$ 574,250	\$ 562,700
<u>Total - Revenue collected by HCSO</u>	\$ 1,855,085	\$ 1,874,423
Civil Fees collected by BCC	\$ 130,000	\$ 130,000
<u>Total - Revenue Law Enforcement and Detention</u>	\$ 1,985,085	\$ 2,004,423

Hendricks County Sheriff's Office

BUDGET RESOLUTION NO.: 2016- 8-257

REVENUES

<u>Fund</u>	<u>Org Code</u>	<u>Object</u>	<u>Account Name</u>	<u>Present Budget</u>	<u>Increase/ Decrease</u>	<u>Amended Budget</u>
21	21 1 1111 7	43214	Federal Inmate Revenue	0.00	350,000.00	\$350,000.00
TOTAL				<u>\$0.00</u>	<u>\$350,000.00</u>	<u>\$350,000.00</u>

APPROPRIATION

<u>Fund</u>	<u>Org Code</u>	<u>Object</u>	<u>Account Name</u>	<u>Present Budget</u>	<u>Increase/ Decrease</u>	<u>Amended Budget</u>
21	21 1 1111 3	56411	Automotive	0.00	30,000.00	30,000.00
21	21 1 1111 2	59000	Reserve for Conting.	0.00	320,000.00	320,000.00
TOTAL				<u>\$0.00</u>	<u>\$350,000.00</u>	<u>\$350,000.00</u>

Approvals

Finance Specialist/Grants	NA	Emp #		Date	
Spvr/Lt/Capt/Comptroller/Dir	T McClanahan	Emp #	1338	Date	5/31/2016
Major/SAO	<i>[Signature]</i>	Emp #	1551	Date	6-10-16
Colonel	<i>[Signature]</i>	Emp #	289	Date	6-10-16
Sheriff Nienhuis	<i>[Signature]</i>	Emp #	1257	Date	6-10-16
Finance Department	<i>[Signature]</i>	Emp #	1338	Date	<i>[Signature]</i>

Purpose:

To recognize Sheriff's portion of 2016 Federal Inmate Revenue per MOU with BCC

Moyer, Brian

From: Joe Welch <jwelch@purvisgray.com>
Sent: Thursday, June 09, 2016 11:41 AM
To: McClanahan, Terri
Cc: Blue, Catie; Moyer, Brian
Subject: RE: Interlocal Agreement

Terri-

Thanks. Yes, we are on the same page.
Joe

Joseph J. Welch, C.P.A.

Partner

Office: 941.907.0350 | Direct Dial: 941.702.9503 | Direct Fax: 941.702.9515

Email: jwelch@purvisgray.com

From: McClanahan, Terri [<mailto:tmcclanahan@hernandosheriff.org>]
Sent: Thursday, June 09, 2016 11:24 AM
To: Joe Welch <jwelch@purvisgray.com>
Cc: Catie Blue <cblue@hernandosheriff.org>; Moyer, Brian <bmoyer@hernandosheriff.org>
Subject: RE: Interlocal Agreement

Joe,

Per our conversation, I set up a special revenue fund (Fund 21 Federal Inmate Fund) for the FY2016 fiscal year recognizing the Sheriff's portion (50%) of the Federal Inmate Revenue to date. You and I agreed that the current interlocal agreement with the BCC restricts the funds to the operation of the jail which qualifies it, under GASB, to be in a special revenue fund. Since this specific revenue is not guaranteed I only recognized the amount we have to date. I will process a budget amendment towards the end of the fiscal year with any adjustments needed. As you recall, the current agreement expires at the end of this fiscal year and we will be working with the BCC to create an updated agreement with more specific language regarding the special revenue.

We are very excited about the program and hope it will continue to be successful.

Have a great day and see you next week!

Terri McClanahan, CGFO, CDM
Comptroller
Hernando County Sheriff's Office
PO Box 10070
Brooksville, FL 34603-0070
(352) 797-3611
(352) 797-3610 fax
tmcclanahan@hernandosheriff.org



From: Page, Mike
Sent: Monday, April 18, 2016 9:50 AM
To: McClanahan, Terri
Subject: Interlocal Agreement

Terry,

Attached is the original (and only) agreement assigning the operation of the jail to the Sheriff. I highlighted the section of interest regarding generating revenue for housing other agency inmates (see page 2).

Let me know if you have any questions.

Major Michael F. Page
Judicial Services Bureau
☎ 53401
☎ (352) 544-5178
✉ mpage@hernadosheriff.org

Please note: Florida has a very broad Public Records Law. Most written communications to or from the Hernando County Sheriff's Office are public records available to anyone upon request. Your e-mail, including your e-mail address, may therefore, be subject to public disclosure.

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Hernando County Sheriff's Office

BUDGET RESOLUTION NO.: 2016-~~8387~~ 12-684

REVENUES

Fund	Org Code	Object	Account Name	Present Budget	Increase/Decrease	Amended Budget
21	21 1 1111 7	43214	Federal Inmate Revenue	350,000.00	1,050,000.00	\$1,400,000.00
TOTAL				<u>\$350,000.00</u>	<u>\$1,050,000.00</u>	<u>\$1,400,000.00</u>

APPROPRIATION

Fund	Org Code	Object	Account Name	Present Budget	Increase/Decrease	Amended Budget
21	21 1 1111 3	56411	Automotive	30,000.00	-30,000.00	0.00
21	21 1 1111 2	59000	Reserve for Conting.	320,000.00	380,000.00	700,000.00
21	21 1 1111 2	59099	Reserve for Capital Projects	0.00	700,000.00	700,000.00
TOTAL				<u>\$350,000.00</u>	<u>\$1,050,000.00</u>	<u>\$1,400,000.00</u>

Approvals

Finance Specialist/Grants	NA	Emp #		Date	
Spvr/Lt/Capt/Comptroller/Dir	TMcClanahan	Emp #	1338	Date	9/30/2016
Major/SAO	<i>[Signature]</i>	Emp #	1551	Date	11-7-16
Colonel	<i>[Signature]</i>	Emp #	279	Date	11-2-16
Sheriff Nienhuis	<i>[Signature]</i>	Emp #	1299	Date	11-2-16
Finance Department	<i>[Signature]</i>	Emp #	1338	Date	11-8-16

Purpose:
To recognize 2016 Federal Inmate Revenue



10/31/2016 09:03
 tmcclanahan

HERNANDO COUNTY SHERIFFS OFFICE
 YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2016 13

ACCOUNTS FOR:
 21 Federal Inmate Fund

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
43214 REVENUE - FEDERAL INMATES	0	-350,000	-1,400,555.63	.00	.00	1,050,555.63	400.2%
46133 INTEREST/PCARD REBATE	0	0	-82.00	.00	.00	82.00	100.0%
56411 AUTOMOTIVE CO	0	30,000	.00	.00	.00	30,000.00	.0%
59000 RESERVE FOR CONTINGENCY	0	320,000	.00	.00	.00	320,000.00	.0%
TOTAL Federal Inmate Fund	0	0	-1,400,637.63	.00	.00	1,400,637.63	100.0%
TOTAL REVENUES	0	-350,000	-1,400,637.63	.00	.00	1,050,637.63	
TOTAL EXPENSES	0	350,000	.00	.00	.00	350,000.00	



11/04/2016 11:37
tmcclanahan

HERNANDO COUNTY SHERIFFS OFFICE
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2016 13

ACCOUNTS FOR: 21	Federal Inmate Fund	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
43214	REVENUE - FEDERAL INMATES	0	-1,400,000	-1,400,555.63	.00	.00	555.63	100.0%
46133	INTEREST/PCARD REBATE	0	0	-82.00	.00	.00	82.00	100.0%
59000	RESERVE FOR CONTINGENCY	0	700,000	.00	.00	.00	700,000.00	.0%
59099	Reserve For Capital Projects	0	700,000	.00	.00	.00	700,000.00	.0%
	TOTAL Federal Inmate Fund	0	0	-1,400,637.63	.00	.00	1,400,637.63	100.0%
	TOTAL REVENUES	0	-1,400,000	-1,400,637.63	.00	.00	637.63	
	TOTAL EXPENSES	0	1,400,000	.00	.00	.00	1,400,000.00	



INDEPENDENT AUDITORS' REPORT

Honorable Al Nienhuis
Sheriff
Hernando County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Hernando County, Florida, Sheriff (the Sheriff), as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Sheriff as of September 30, 2016, and the respective changes in financial position, budgetary comparisons, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Certified Public Accountants

P.O. Box 141270 • 222 N.E. 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461 • FAX (352) 378-2505
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762
5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350 • FAX (941) 907-0309

MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

Honorable Al Nienhuis
Sheriff
Hernando County, Florida

INDEPENDENT AUDITORS' REPORT
(Concluded)

Emphasis of Matter – Incomplete Presentation

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position, changes in financial position, budgetary comparisons, and cash flows of each major fund and the aggregate remaining fund information, where applicable, only for that portion of the major funds and the aggregate remaining fund information of Hernando County, Florida, that is attributable to the Sheriff. They do not purport to, and do not, present fairly the financial position as a whole of Hernando County, Florida, as of September 30, 2016, and the changes in its financial position, budgetary comparisons, or cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2017, 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.

Dorris, Gray and Company, LLP

January 6, 2017
Sarasota, Florida

**HERNANDO COUNTY, FLORIDA
SHERIFF
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016**

	General	Federal Forfeitures	E-911	Federal Inmates	Nonmajor Governmental Funds	Total
Assets						
Cash and Cash Equivalents	\$ 3,012,982	\$ 832,552	\$ 665,875	\$ 1,210,705	\$ 1,195,984	\$ 6,918,098
Accounts Receivable	0	0	0	0	20,312	20,312
Due from Other Funds	21,500	0	0	0	10,834	32,334
Due from Other Governments	35,658	0	187,071	189,933	37,639	450,301
Total Assets	<u>3,070,140</u>	<u>832,552</u>	<u>852,946</u>	<u>1,400,638</u>	<u>1,264,769</u>	<u>7,421,045</u>
Liabilities, Deferred Inflows, and Fund Balances						
Liabilities						
Accounts Payable	636,222	0	11,679	0	10,290	658,191
Accrued Wages and Benefits Payable	1,630,332	0	8,615	0	11,674	1,650,621
Due to Hernando County, Florida, Board of County Commissioners	803,566	0	0	0	0	803,566
Due to Other Governments	20	0	0	0	0	20
Deposits	0	0	0	0	140	140
Total Liabilities	<u>3,070,140</u>	<u>0</u>	<u>20,294</u>	<u>0</u>	<u>22,104</u>	<u>3,112,538</u>
Deferred Inflows						
Unavailable Revenues	0	0	124,714	37,761	0	162,475
Fund Balances						
Restricted for:						
Law Enforcement Activities	0	832,552	0	0	113,247	945,799
Communications	0	0	707,938	0	212,071	920,009
Education and Training	0	0	0	0	470,618	470,618
Inmate Benefits	0	0	0	1,362,877	441,535	1,804,412
Other	0	0	0	0	5,194	5,194
Total Fund Balances	<u>0</u>	<u>832,552</u>	<u>707,938</u>	<u>1,362,877</u>	<u>1,242,665</u>	<u>4,146,032</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 3,070,140</u>	<u>\$ 832,552</u>	<u>\$ 852,946</u>	<u>\$ 1,400,638</u>	<u>\$ 1,264,769</u>	<u>\$ 7,421,045</u>

See accompanying notes.

**HERNANDO COUNTY, FLORIDA
SHERIFF**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	General	Federal Forfeitures	E-911	Federal Inmates	Nonmajor Governmental Funds	Total
Revenues						
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 162,889	\$ 162,889
Charges for Services	1,577,875	0	750,481	1,362,795	498,946	4,190,097
Fines and Forfeitures	0	66,370	0	0	218,293	284,663
Interest Revenue	21,394	207	2,380	82	2,091	26,154
Miscellaneous	104,388	0	0	0	108,892	213,280
Total Revenues	<u>1,703,657</u>	<u>66,577</u>	<u>752,861</u>	<u>1,362,877</u>	<u>991,111</u>	<u>4,877,083</u>
Expenditures						
Public Safety:						
Personnel Services	35,695,083	39,047	407,116	0	314,064	36,455,310
Operating Expenditures	5,700,691	0	329,809	0	574,730	6,605,230
Capital Outlay	1,217,704	0	2,396	0	34,022	1,254,122
Court Services:						
Personal Services	943,723	0	0	0	0	943,723
Operating Expenditures	261,136	0	0	0	0	261,136
(Total Expenditures)	<u>(43,818,337)</u>	<u>(39,047)</u>	<u>(739,321)</u>	<u>0</u>	<u>(922,816)</u>	<u>(45,519,521)</u>
(Deficiency) Excess of Revenues (Under) Over Expenditures	<u>(42,114,680)</u>	<u>27,530</u>	<u>13,540</u>	<u>1,362,877</u>	<u>68,295</u>	<u>(40,642,438)</u>
Other Financing Sources (Uses)						
Transfers in:						
Hernando County, Florida, Board of County Commissioners Appropriations						
	42,918,246	0	0	0	0	42,918,246
Transfers (out):						
Hernando County, Florida, Board of County Commissioners:						
Excess Fees						
	(803,566)	0	0	0	0	(803,566)
Total Other Financing Sources (Uses)	<u>42,114,680</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,114,680</u>
Net Change in Fund Balance	<u>0</u>	<u>27,530</u>	<u>13,540</u>	<u>1,362,877</u>	<u>68,295</u>	<u>1,472,242</u>
Fund Balance, Beginning of Year	<u>0</u>	<u>805,022</u>	<u>694,398</u>	<u>0</u>	<u>1,174,370</u>	<u>2,673,790</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 832,552</u>	<u>\$ 707,938</u>	<u>\$ 1,362,877</u>	<u>\$ 1,242,665</u>	<u>\$ 4,146,032</u>

See accompanying notes.

HERNANDO COUNTY, FLORIDA
SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FEDERAL INMATES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$ 0	\$ 1,400,000	\$ 1,362,795	\$ (37,205)
Interest Revenue	0	0	82	82
Total Revenues	<u>0</u>	<u>1,400,000</u>	<u>1,362,877</u>	<u>(37,123)</u>
Expenditures				
Public Safety:				
(Total Expenditures)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	1,400,000	1,362,877	(37,123)
Other Financing Sources (Uses)				
Reserves	<u>0</u>	<u>(1,400,000)</u>	<u>0</u>	<u>1,400,000</u>
Net Change in Fund Balance	0	0	1,362,877	1,362,877
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,362,877</u>	<u>\$ 1,362,877</u>

See accompanying notes.

HERNANDO COUNTY, FLORIDA
SHERIFF
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016
(Continued)

Note 1 - Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Concluded)

- **E-911 Fund**—This fund is used to account for the proceeds of telephone charges collected for the installation and operation of an Emergency 911 System.
- **Federal Inmates Fund**—This fund is used to account for the proceeds of housing federal inmates at the detention facility, as well as associated guard and transport reimbursements.

The Sheriff also reports the following nonmajor special revenue funds:

- 800 MHz Fund
- Inmate Welfare Fund
- Law Enforcement Educational Fund
- Child Saver Program Fund
- Grants and Contributions Fund

The Sheriff reports the following other fund types:

- **Proprietary Fund Type—Internal Service Funds**
These funds are used to account for health and dental insurance benefits provided to the employees by the Sheriff. Their funding is based upon an annual actuarial study of expected benefit payouts.
- **Fiduciary Fund Type—Agency Funds**
These funds are used to account for assets held by the Sheriff in a trustee capacity or as an agent for individuals, private organizations, and other governments.

Measurement Focus and Basis of Accounting

Governmental funds are accounted for using the flow of current financial resources measurement focus. Only current assets and current liabilities, generally, are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Agency funds are custodial in nature (assets equal liabilities), and do not involve measurement of results of operations or have a measurement focus.

The modified accrual basis of accounting is used by both governmental and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available to finance liabilities of the current fiscal year). For this purpose, the Sheriff considers revenues to be available if they are collected within 60 days after year-end. Grants must also meet eligibility requirements to be accrued.

Hernando County Sheriff's Office
General Fund Support
Fiscal Year 2016 - 2017

Budgeted Expenditures	Approved Budget FY2015	Approved Budget FY2016	Approved Budget FY2017	FY2017 to FY2016 Difference	% Change
Law Enforcement	\$ 29,754,239	\$ 30,686,326	\$ 31,662,615	\$ 976,289	3.18%
Detention Division	11,379,923	11,959,785	12,245,275	\$ 285,490	2.39%
Emergency Management	336,770	346,651	346,651	\$ -	0.00%
Courthouse Security	1,212,367	1,206,319	1,231,986	\$ 25,667	2.13%
Total Budgeted Expenditures	\$ 42,683,299	\$ 44,199,081	\$ 45,486,527	\$ 1,287,446	2.91%
Budgeted Contract Revenues	\$ 1,344,007	\$ 1,280,835	\$ 1,311,723	\$ 30,888	2.41%
General Fund Support	\$ 41,339,292	\$ 42,918,246	\$ 44,174,804	\$ 1,256,558	2.93%

Approved budget after appeal settlement 3/28/2017

FY2015 - Began collecting Federal Inmate Housing Revenue
FY2017 - Moved Federal Inmate Housing Revenue to a Special Revenue Fund

Hernando County Sheriff's Office
Revenue
Fiscal Year 2016 - 2017

<u>Contract Revenue</u>	<u>Approved Budget FY2016</u>	<u>Approved Budget FY2017</u>
School Resource Officer Reimbursement - School Board	\$ 568,000	\$ 585,040
School Crossing Guards	152,357	163,160
Emergency Dispatching Fees	499,573	499,573
Inmate Work Squad - Dept of Public Works	60,905	63,950
Revenues reducing the Net General Fund Support	\$ 1,280,835	\$ 1,311,723
<u>Other Revenue</u>		
Interest Income	22,500	20,000
Miscellaneous Revenue	72,750	62,700
Federal Inmate Housing	200,000	-
Inmate Medical Reimbursements	30,000	30,000
Inmate Social Security	25,000	25,000
Inmate Processing Fees	49,000	50,000
Inmate Subsistence Fees	175,000	175,000
Other Revenue to be returned to BCC	\$ 574,250	\$ 362,700
<u>Total - Revenue collected by HCSO</u>	<u>\$ 1,855,085</u>	<u>\$ 1,674,423</u>
Civil Fees collected by BCC	\$ 130,000	\$ 130,000
<u>Total - Revenue Law Enforcement and Detention</u>	<u>\$ 1,985,085</u>	<u>\$ 1,804,423</u>

Hernando County Sheriff's Office
General Fund Support
Fiscal Year 2016 - 2017 - Amended

Budgeted Expenditures	Approved Budget FY2015	Approved Budget FY2016	Approved Budget FY2017	Amended Budget FY2017	FY2017 to FY2016 Difference	%
Law Enforcement	\$ 29,754,239	\$ 30,686,326	\$ 31,662,615	\$ 31,662,615	\$ 976,289	3.18%
Detention Division	11,379,923	11,959,785	12,245,275	12,245,275	\$ 285,490	2.39%
Emergency Management	336,770	346,651	346,651	202,213	\$ (144,438)	-41.67%
Courthouse Security	1,212,367	1,206,319	1,231,986	1,231,986	\$ 25,667	2.13%
Total Budgeted Expenditures	\$ 42,683,299	\$ 44,199,081	\$ 45,486,527	\$ 45,342,089	\$ 1,143,008	2.59%
Budgeted Contract Revenues	\$ 1,344,007	\$ 1,280,835	\$ 1,311,723			
General Fund Support	\$ 41,339,292	\$ 42,918,246	\$ 44,174,804	\$ 45,342,089	\$ 2,423,843	5.65%

Approved budget after appeal settlement 3/28/2017

FY2015 - Began collecting Federal Inmate Housing Revenue

FY2017 - Moved Federal Inmate Housing Revenue to a Special Revenue Fund

FY2017 Amended 5/1/17 - BOCC moved Emergency Management to the BOCC: - \$144,438

FY2017 Amended July 2017 - Moved contract revenue responsibility from Sheriff's Office to BOCC: + \$1,311,723

Hernando County Sheriff's Office
Revenue
Fiscal Year 2016 - 2017 - Amended

<u>Contract Revenue</u>	<u>Approved Budget FY2016</u>	<u>Approved Budget FY2017</u>
School Resource Officer Reimbursement - School Board	\$ 568,000	\$ 585,040
School Crossing Guards	152,357	163,160
Emergency Dispatching Fees	499,573	499,573
Inmate Work Squad - Dept of Public Works	60,905	63,950
Revenues reducing the Net General Fund Support		
Moved to county for collection July 2017	\$ 1,280,835	\$ 1,311,723
		\$ (1,311,723)
Interest Income	22,500	20,000
Miscellaneous Revenue	72,750	62,700
Federal Inmate Housing - moved to Special Revenue Fund	200,000	-
Inmate Medical Reimbursements	30,000	30,000
Inmate Social Security	25,000	25,000
Inmate Processing Fees	49,000	50,000
Inmate Subsistence Fees	175,000	175,000
Revenue to be returned to BOCC	\$ 574,250	\$ 362,700
Civil Fees collected by BCC	\$ 130,000	\$ 130,000
<u>Total - Revenue Law Enforcement and Detention</u>	<u>\$ 704,250</u>	<u>\$ 492,700</u>

2018 HC SO BUDGET

Move eligible needs to other funding sources:

School Board Revenue (*additional SRO*): \$ 71,000

General Fund 2017 excess:

- Capital & IT needs \$ 54,321

Federal Inmate Fund (*detention fund*):

- Capital & IT needs \$251,490
- Classification Deputy \$ 64,948

IWF (*detention fund*):

- Courthouse holding cell cameras \$ 27,311

Law Enforcement Education Fund:

- Sworn Education and Training needs \$109,000

McClanahan, Terri

From: McClanahan, Terri
Sent: Friday, June 23, 2017 11:14 AM
To: 'Helen Painter'
Cc: Moyer, Brian; Bert Martinez; Mark White
Subject: RE: Response to Newspaper Article Inquiry
Attachments: Interlocal Agreement Jail.pdf

Helen,

I have attached the current MOU for your file. When you follow up with the County about our conversation, will you please copy me or forward the email to me for our records? We are hoping for better communications with the county as we move forward.

Have a terrific day!

Terri McClanahan, CGFO, CDM
Comptroller
Hernando County Sheriff's Office
PO Box 10070
Brooksville, FL 34603-0070
(352) 797-3611
(352) 797-3610 fax
tmclanahan@hernandosheriff.org



From: Helen Painter [<mailto:HelenP@purvisgray.com>]
Sent: Friday, June 23, 2017 10:46 AM
To: McClanahan, Terri
Cc: Moyer, Brian; Bert Martinez; Mark White
Subject: FW: Response to Newspaper Article Inquiry

Terri-

Please see below our response yesterday to Jon Jouben.

Also, could you please email us the current MOU with the Sheriff and the Board although I know that you are currently trying to update this.

Thank you.

Helen

Helen Y. Painter, CPA
Audit Partner

Purvis, Gray & Company
2347 SE 17th Street
Ocala, Florida 34471
Helenp@purvisgray.com
Phone 352-732-3872
FAX 352-732-0542
Cell 352-895-7583

From: Bert Martinez
Sent: Thursday, June 22, 2017 5:00 PM
To: Jon Jouben <JJouben@co.hernando.fl.us>
Cc: Helen Painter <HelenP@purvisgray.com>; Mark White <MarkWhite@purvisgray.com>
Subject: Response to Newspaper Article Inquiry

Jon,

In response to your inquiry today about a newspaper article in the Tampa Bay Times regarding "Hernando commissioners question sheriff's accounting for federal inmate dollars, our firm has the following response:

The Sheriff's office asked us if it was permissible to account for the federal revenues in a Special Revenue Fund to keep the money separate due to the restriction that the money be used only for federal prisoners. We advised them that a Special Revenue Fund was appropriate because of the restriction and it follows the definition of a Special Revenue Fund in accordance with the Governmental Accounting Standards Board (GASB).

At the end of the fiscal year ending September 30, 2016, the money remained in the Sheriff's Special Revenue Fund, presented in the annual audit as fund balance restricted for inmate benefits.

We have not performed any interim work to date on the 2017 audit and are not aware of the current status of the money from 2016 or any that might have been received in 2017.

Bert Martinez, CPA
Senior Audit Manager
Bert A. Martinez, CPA
Purvis, Gray and Company, LLP
5001 Lakewood Ranch Blvd N.
Suite 101
Sarasota, FL 34240
Direct (941) 702-9508
Direct Fax (941) 702-9520
Cell phone (941) 705-6141

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McClanahan, Terri

From: McClanahan, Terri
Sent: Friday, June 23, 2017 11:56 AM
To: Maurer, Mike; Fritton, Joel
Subject: Fwd: Discussions with Sheriff's office personnel

----- Original message -----

From: Helen Painter <HelenP@purvisgray.com>
Date: 6/23/17 11:43 AM (GMT-05:00)
To: Jon Jouben <JJouben@hernandocounty.us>
Cc: "McClanahan, Terri" <tmccclanahan@hernandosheriff.org>, "Moyer, Brian" <bmoyer@hernandosheriff.org>, Mark White <Mark White@purvisgray.com>, Bert Martinez <bam@purvisgray.com>
Subject: Discussions with Sheriff's office personnel

Good Morning Jon-

This morning we had a conference call with the Sheriff's office and wanted to report back to you.

To recap our understanding of the current discussion regarding the Sheriff's federal inmate money:

The funds received were reported in the Sheriff's 2016 audited Financial Statements on pages 3, 4 and 8 in a Special Revenue Fund identified as restricted for federal inmates. The reporting is fully transparent, indicating that the total amounts received were put into reserves in accordance with the Sheriff's budget. It is our understanding from discussions with Sheriff's office personnel that these reserves are being accumulated to fund future capital outlay associated with the detention facility where the federal inmates are housed.

Additionally, we were informed that none of the money has been spent to date and remains in the Special Revenue Fund along with funds received in 2017. We recommend that the Board and the Sheriff engage in discussions and agree on the use of the money before the 2017 fiscal year end is over and budget accordingly for the 2018 fiscal year.

We hopes that this clarifies the current placement of the funds and again encourage discussions to ensure a clear understanding between both parties on how the funds are to be utilized.

Best regards,

Helen Painter

*Helen Y. Painter, CPA
Audit Partner
Purvis, Gray & Company*

Communication Challenges:

Sheriff to BOCC:

5/31/2016	June 1st Budget submission letter to BOCC
Aug - Sept	Various emails between Sheriff's Finance and OMB
8/26/2016	Letter from Sheriff to BOCC
8/30/2016	Letter from Sheriff to BOCC
9/8/2016	Email from Col Maurer to Len
9/16/2016	Letter from Sheriff to BOCC - Sheriff frustrations
9/20/2016	Follow up - Email from Col Maurer to Len
9/20/2016	Sheriff spoke at hearing - polled board if they had received his offer
9/23/2016	Letter from Sheriff to BOCC requesting written board action at hearing
9/30/2016	Sheriff filed Writ of Mandamus
10/4/2016	Letter from Sheriff to BOCC - outlining his request to speak at meetings - 9/27, 10/11 - noting the 9/30 letter rejecting his request to speak at board meeting
October	Appeal
11/8/2016	Election Day
12/9/2016	Letter from Sheriff to BOCC - offer of settlement
1/8/2017	Letter from Sheriff to BOCC
2/7/2017	BOCC Workshop
2/9/2017	Letter from Sheriff to BOCC
3/28/2017	BOCC meeting MSTU voted down & settlement reached
Feb or March	Emergency Management removed, Animal Patrol removal discussed

BOCC:

8/29/2016	Media Release
9/30/2016	Adkins letter to Sheriff telling him he will not be afforded the opportunity to address the Board 10/11, rescheduled to 11/8
3/22/2017	Media Release about MSTU