



# *Nassau County Sheriff's Office*

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## **Sheriff Bill Leeper**

### STATE OF FLORIDA CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2018-19

Name of Governmental Unit: Nassau County Sheriff

Address: 77151 Citizens Circle

City and Zip Code: Yulee, 32097

Name of Chief Financial Officer: Bill Leeper

Title of Chief Financial Officer: Nassau County Sheriff

Telephone Number: (904) 548-4000

RCVD OMB  
'19 OCT 31 PM 4:58

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Pursuant to 218.36, F.S., I the undersigned certify, to the best of my knowledge, that the information reported herein is accurate and complete as to all funds received and expensed by the office of the Sheriff, Nassau County.

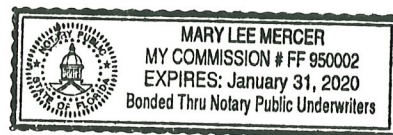
  
\_\_\_\_\_  
Bill Leeper, Nassau County Sheriff

State of Florida  
County of Nassau

Sworn to and subscribed before me this 31st day of October, 2019 by  
Bill Leeper, who is personally, known to me.

  
\_\_\_\_\_  
Notary Public, State of Florida

Forms DBF-AA-403 Attached





# *Nassau County Sheriff's Office*

**Sheriff Bill Leeper**

October 31, 2019

Nassau County Board of Commissioners  
Post Office Box 1010  
Fernandina Beach, Florida 32035

Dear Board Members:

This letter serves as the accounting of my annual financial report for the fiscal year ending September 30, 2019 as required by Section 218.36 of the Florida Statutes.

According to the accounting, there are remaining funds that represent the amounts received over the amounts expended for the fiscal year. These remaining funds are being returned to the county.

The amount being returned from the Sheriff's Office budget is \$46,017.65. This amount includes interest earned but does not include the Sheriff's Contingency of \$30,000.00 which was not requested during the year. The allocation is as follows:

|                                       |              |
|---------------------------------------|--------------|
| Remaining General Fund Budget         | \$ 33,872.25 |
| 2018-2019 Interest Earned             | \$ 4,121.64  |
| Remaining Emergency Management Budget | \$ 8,023.76  |
| Total Residual Equity                 | \$ 46,017.65 |

The amount being returned from the 911 budget is \$63,175.13. The allocation is as follows:

|                       |              |
|-----------------------|--------------|
| 911 Fees Budget       | \$ 63,175.13 |
| Total Residual Equity | \$ 63,175.13 |

Enclosed please find two checks for the following:

|   |              |
|---|--------------|
| Sheriff's General Fund Excess Budget    | \$ 46,017.65 |
| 911 General Fund and Fees Excess Budget | \$ 63,175.13 |

Sincerely,

A handwritten signature in blue ink that reads "Bill".

Bill Leeper  
Nassau County Sheriff's Office

**FUND GROUP**  
**REVENUES AND OTHER CREDITS**  
For the Fiscal Year Ended September 30, 2019

Reporting Entity: Sheriff Bill Leeper

Reporting Fund Group General Fund

REVENUES & OTHER CREDITS  
(311.000 THROUGH 390.000)

Whole  
Dollars Only

| Account No.                             |     | Description   | Amount               |
|---|-----|---|----------------------|
| 330                                     | 000 | Intergovernmental Revenue                           | \$ 441,007           |
| 334                                     | 200 | State Grant - Public Safety                         | \$ 206,191           |
| 338                                     | 000 | Shared Revenues from Other Local Units              | \$ 24,998,798        |
| 342                                     | 900 | Service Charge - Other Public Safety Charges & Fees | \$ 178,550           |
| 364                                     | 000 | Disposition of Fixed Assets                         | \$ 23,220            |
| 369                                     | 900 | Other Miscellaneous Revenues                        | \$ 43,152            |
| 383                                     | 000 | Installment Purchases and Captial Lease Proceeds    | \$ 529,194           |
| 389                                     | 900 | Interest Revenues                                   | \$ 4,122             |
|   |     |   |                      |
|   |     |   |                      |
|   |     |   |                      |
| <b>TOTAL REVENUES AND OTHER CREDITS</b> |     |   | <b>\$ 26,424,234</b> |

**FUND GROUP**  
**EXPENDITURES AND OTHER DEBITS**  
For the Fiscal Year Ended September 30, 2019

|                       |                                   |
|-----------------------|-----------------------------------|
| Reporting Entity:     | <b><u>Sheriff Bill Leeper</u></b> |
| Reporting Fund Group: | <b><u>General Fund</u></b>        |

EXPENDITURES & OTHER DEBITS  
(511 THROUGH 769)

**Whole  
Dollars Only**

| <b>Account No.</b> | <b>Object</b> | <b>Description</b>   | <b>Amount</b>        |
|--------------------|---------------|--|----------------------|
| 513                | 10            | Financial and Administrative - Personal Services                 | \$ 957,937           |
| 513                | 30            | Financial and Administrative - Operating Expenses                | \$ 447,848           |
| 514                | 10            | Legal Counsel - Personal Services                                | \$ 189,889           |
| 514                | 30            | Legal Counsel - Operating Expenses                               | \$ 4,652             |
| 516                | 10            | Non-Court Information Systems - Personal Services                | \$ 276,196           |
| 516                | 30            | Non-Court Information Systems - Operating Expenses               | \$ 257,081           |
| 516                | 60            | Non-Court Information Systems - Capital Outlay                   | \$ 334,965           |
| 516                | 70            | Non-Court Information Systems - Debt Service                     | \$ 132,872           |
| 521                | 10            | Law Enforcement - Personal Services                              | \$ 10,471,235        |
| 521                | 30            | Law Enforcement - Operating Expenses                             | \$ 2,038,366         |
| 521                | 60            | Law Enforcement - Capital Outlay                                 | \$ 1,961,978         |
| 521                | 70            | Non-Court Information Systems - Debt Service                     | \$ 105,839           |
| 521                | 90            | Law Enforcement - Other Uses                                     | \$ 53,422            |
| 523                | 10            | Detention & Correction - Personal Services                       | \$ 4,070,120         |
| 523                | 30            | Detention & Correction - Operating Expenses                      | \$ 2,352,741         |
| 523                | 60            | Detention & Correction - Capital Outlay                          | \$ 26,057            |
| 525                | 10            | Emergency & Disaster Relief - Personal Services                  | \$ 334,136           |
| 525                | 30            | Emergency & Disaster Relief - Operating Expenses                 | \$ 173,278           |
| 525                | 60            | Emergency & Disaster Relief - Capital Outlay                     | \$ 6,630             |
| 529                | 10            | Other Public Safety - Personal Services                          | \$ 1,025,662         |
| 529                | 30            | Other Public Safety - Operating Expenses                         | \$ 64,521            |
| 586                | 90            | Intragovernmental Transfers Out from Constitutional Fee Officers | \$ 46,018            |
| 711                | 10            | Court Related - Personal Services                                | \$ 1,055,835         |
| 711                | 30            | Court Related - Operating Expenses                               | \$ 36,957            |
|                    |               |  |                      |
|                    |               |  |                      |
|                    |               |  |                      |
|                    |               | <b>TOTAL EXPENDITURES AND OTHER DEBITS</b>                       | <b>\$ 26,424,234</b> |

**FUND GROUP**  
**REVENUES AND OTHER CREDITS**  
For the Fiscal Year Ended September 30, 2019

Reporting Entity: Sheriff Bill Leeper  
Reporting Fund Group Special Revenue - 911 Fund

REVENUES & OTHER CREDITS  
(311.000 THROUGH 390.000)

Whole  
Dollars Only

| Account No.                      | Description                           | Amount                        |
|----------------------------------|---------------------------------------|-------------------------------|
| 338      000                     | Shared Revenue from Other Local Units | \$      355,000               |
|                                  |                                       |                               |
|                                  |                                       |                               |
| TOTAL REVENUES AND OTHER CREDITS |                                       | <u><u>\$      355,000</u></u> |

**FUND GROUP**  
**EXPENDITURES AND OTHER DEBITS**  
For the Fiscal Year Ended September 30, 2019

Reporting Entity: Sheriff Bill Leeper  
Reporting Fund Group: Special Revenue - 911 Fund

EXPENDITURES & OTHER DEBITS  
(511 THROUGH 769)

Whole  
Dollars Only

| Account No.                                | Object | Description   | Amount            |
|--|--------|---|-------------------|
| 529  | 10     | Other Public Safety - Personal Services                     | \$ 125,329        |
| 529  | 30     | Other Public Safety - Operating Expenses                    | \$ 165,333        |
| 529  | 60     | Other Public Safety - Capital Outlay                        | \$ 1,164          |
| 586  | 90     | Intragovernmental Transfers out from Constitutional Officer | \$ 63,175         |
|  |        |   |                   |
|  |        |   |                   |
| <b>TOTAL EXPENDITURES AND OTHER DEBITS</b> |        |   | <b>\$ 355,000</b> |



MP

| Vendor No. | Vendor Name                   | Check No. | Check Date | Check Amount |
|------------|-------------------------------|-----------|------------|--------------|
| 50         | BOARD OF COUNTY COMMISSIONERS | 00036150  | 10/31/2019 | \$63,175.13  |





# *Nassau County Sheriff's Office*

**Sheriff Bill Leeper**

October 31, 2019

Nassau County Board of Commissioners  
Post Office Box 1010  
Fernandina Beach, Florida 32035

Dear Board Members:

This letter serves as the accounting of the Federal Inmate Fund for the fiscal year ending September 30, 2019 as required by Section 218.36 of the Florida Statutes.

According to the accounting, there are remaining funds that represent the amounts received over the amounts expended for the fiscal year. These remaining funds are being returned to the county.

The amount being returned from the Sheriff's Office budget is \$527,975.35. Pursuant to the interlocal agreement between the Sheriff's Office and the county dated 8 June 2015, I am requesting that the funds be deposited into the following reserve account:

|   |                     |
|---|---------------------|
| Reserve for Public Safety Training Center | \$527,975.35        |
| <u>Total Reserve Request</u>              | <u>\$527,975.35</u> |

Enclosed please find a check in the amount of \$527,975.35.

Sincerely,

A handwritten signature in blue ink that reads "Bill".

Bill Leeper  
Nassau County Sheriff's Office

**FUND GROUP**  
**REVENUES AND OTHER CREDITS**  
For the Fiscal Year Ended September 30, 2019

Reporting Entity: Sheriff Bill Leeper  
Reporting Fund Group Special Revenue - Federal Inmate

REVENUES & OTHER CREDITS  
(311.000 THROUGH 390.000)

Whole  
Dollars Only

| Account No.                      |     | Description               | Amount            |
|----------------------------------|-----|---------------------------|-------------------|
| 330                              | 000 | Intergovernmental Revenue | \$ 866,481        |
|                                  |     |                           |                   |
|                                  |     |                           |                   |
| TOTAL REVENUES AND OTHER CREDITS |     |                           | <u>\$ 866,481</u> |

**FUND GROUP**  
**EXPENDITURES AND OTHER DEBITS**  
For the Fiscal Year Ended September 30, 2019

Reporting Entity: Sheriff Bill Leeper  
Reporting Fund Group: Special Revenue - Federal Inmate

EXPENDITURES & OTHER DEBITS  
(511 THROUGH 769)

Whole  
Dollars Only

| Account No.                                | Object | Description  | Amount            |
|--|--------|--|-------------------|
| 523  | 10     | Detention & Correction - Personal Services                       | \$ 274,722        |
| 523  | 30     | Detention & Correction - Operating Expenses                      | \$ 21,994         |
| 523  | 60     | Detention & Correction - Capital Outlay                          | \$ 41,790         |
| 523  | 90     | Detention & Correction - Other Uses                              | \$ -              |
| 586  | 90     | Intragovernmental Transfers Out from Constitutional Fee Officers | \$ 527,975        |
|  |        |  |                   |
|  |        |  |                   |
| <b>TOTAL EXPENDITURES AND OTHER DEBITS</b> |        |  | <b>\$ 866,481</b> |

