



Nassau County Sheriff's Office

Sheriff Bill Leeper

October 22, 2020

Mr. Taco Pope
County Manager
96135 Nassau Place, Suite 1
Yulee, FL 32097

Re: Equitable Sharing Program
Department of Justice and Department of Treasury

Dear Mr. Pope:

Attached is the completed Equitable Sharing Agreement and Certification form for the Department of Justice and the Department of Treasury. The Equitable Sharing Agreement and Certification is for the period ending September 30, 2020. As a compliance measure this document is due by November 30, 2020.

On page five of the Equitable Sharing Agreement and Certification, the affidavit requires the name, signature and title of the Governing Body Head. I have signed under the Agency Head section since the Nassau County Sheriff's Office is the implementing law enforcement agency. By this letter, I am requesting that this compliance item be included in the Board of County Commissioners meeting on November 18, 2020 for the Board to discuss and approve the Chairman to sign the affidavit for the Equitable Sharing Agreement.

If you have any questions, please feel free to contact me.

Sincerely,

Bill Leeper
Sheriff

:har 10 22 2020



Equitable Sharing Agreement and Certification



NCIC/ORI/Tracking Number: FL0450000
Agency Name: Nassau County Sheriff's Office
Mailing Address: 77151 Citizens Circle
 Yulee, FL 32097

Type: Sheriff's Office

Agency Finance Contact

Name: Reynolds, Herschel A.
Phone: 904-548-4039 **Email:** areynolds@nassauso.com

Jurisdiction Finance Contact

Name: Crawford, John A.
Phone: 904-548-4800 **Email:** jcrawford@nassauclerk.com

ESAC Preparer

Name: Reynolds, Herschel A.
Phone: 904-548-4039 **Email:** areynolds@nassauso.com

FY End Date: 09/30/2020

Agency FY 2021 Budget: \$29,578,828.00

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance	\$115,168.01	\$1,127,594.89
2	Equitable Sharing Funds Received	\$79,534.70	\$0.00
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4	Other Income	\$0.00	\$0.00
5	Interest Income	\$12.55	\$62.16
6	Total Equitable Sharing Funds Received (total of lines 1-5)	\$194,715.26	\$1,127,657.05
7	Equitable Sharing Funds Spent (total of lines a - n)	\$92,823.86	\$711,885.59
8	Ending Equitable Sharing Funds Balance (difference between line 7 and line 6)	\$101,891.40	\$415,771.46

¹Department of Justice Asset Forfeiture Program participants are: FBI, DEA, ATF, USFIS, USDA, DCIS, DSS, and FDA

²Department of the Treasury Asset Forfeiture Program participants are: IRS, ICE, CBP and USSS.

Summary of Shared Funds Spent		Justice Funds	Treasury Funds
a	Law Enforcement Operations and Investigations	\$0.00	\$0.00
b	Training and Education	\$0.00	\$0.00
c	Law Enforcement, Public Safety, and Detention Facilities	\$0.00	\$0.00
d	Law Enforcement Equipment	\$92,823.86	\$711,885.59
e	Joint Law Enforcement/Public Safety Equipment and Operations	\$0.00	\$0.00
f	Contracts for Services	\$0.00	\$0.00
g	Law Enforcement Travel and Per Diem	\$0.00	\$0.00
h	Law Enforcement Awards and Memorials	\$0.00	\$0.00
i	Drug, Gang, and Other Education or Awareness Programs	\$0.00	\$0.00
j	Matching Grants	\$0.00	\$0.00
k	Transfers to Other Participating Law Enforcement Agencies	\$0.00	\$0.00
l	Support of Community-Based Programs	\$0.00	
m	Non-Categorized Expenditures	\$0.00	\$0.00
n	Salaries	\$0.00	\$0.00
Total		\$92,823.86	\$711,885.59

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds

Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Support of Community-Based Programs

Recipient	Justice Funds	

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Salaries

Salary Type	Justice Funds	Treasury Funds

Paperwork Reduction Act Notice

Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a valid OMB control number. We try to create accurate and easily understood forms that impose the least possible burden on you to complete. The estimated average time to complete this form is 30 minutes. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, please write to the Asset Forfeiture and Money Laundering Section at 1400 New York Avenue, N.W., Washington, DC 20005.

Privacy Act Notice

The Department of Justice is collecting this information for the purpose of reviewing your equitable sharing expenditures. Providing this information is voluntary; however, the information is necessary for your agency to maintain Program compliance. Information collected is covered by Department of Justice System of Records Notice, 71 Fed. Reg. 29170 (May 19, 2006), JMD-022 Department of Justice Consolidated Asset Tracking System (CATS). This information may be disclosed to contractors when necessary to accomplish an agency function, to law enforcement when there is a violation or potential violation of law, or in accordance with other published routine uses. For a complete list of routine uses, see the System of Records Notice as amended by subsequent publications.

Single Audit Information

Independent Auditor

Name: Ron Whitesides
Company: Purvis Gray & Company
Phone: 352-378-2461 **Email:** ronw@purvisgray.com

Were equitable sharing expenditures included on your jurisdiction's prior fiscal year's Schedule of Expenditures of Federal Awards (SEFA)?

YES NO

Prior year Single Audit Number Assigned by Harvester Database: 836672

Affidavit

Under penalty of perjury, the undersigned officials certify that they have read and understand their obligations under the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. The undersigned officials certify that the information submitted on the Equitable Sharing Agreement and Certification form (ESAC) is an accurate accounting of funds received and spent by the Agency.

The undersigned certify that the Agency is in compliance with the applicable nondiscrimination requirements of the following laws and their Department of Justice implementing regulations: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 *et seq.*), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), and the Age Discrimination Act of 1975 (42 U.S.C. § 6101 *et seq.*), which prohibit discrimination on the basis of race, color, national origin, disability, or age in any federally assisted program or activity, or on the basis of sex in any federally assisted education program or activity. The Agency agrees that it will comply with all federal statutes and regulations permitting federal investigators access to records and any other sources of information as may be necessary to determine compliance with civil rights and other applicable statutes and regulations.

Equitable Sharing Agreement

This Federal Equitable Sharing Agreement, entered into among (1) the Federal Government, (2) the Agency, and (3) the Agency's governing body, sets forth the requirements for participation in the federal Equitable Sharing Program and the restrictions upon the use of federally forfeited funds, property, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By submitting this form, the Agency agrees that it will be bound by the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. Submission of the ESAC is a prerequisite to receiving any funds or property through the Equitable Sharing Program.

1. Submission. The ESAC must be signed and electronically submitted within 60 days of the end of the Agency's fiscal year. Electronic submission constitutes submission to the Department of Justice and the Department of the Treasury.

2. Signatories. The ESAC must be signed by the head of the Agency and the head of the governing body. Examples of Agency heads include police chief, sheriff, director, commissioner, superintendent, administrator, county attorney, district attorney, prosecuting attorney, state attorney, commonwealth attorney, and attorney general. The governing body head is the head of the agency that appropriates funding to the Agency. Examples of governing body heads include city manager, mayor, city council chairperson, county executive, county council chairperson, administrator, commissioner, and governor. The governing body head cannot be an official or employee of the Agency and must be from a separate entity.

3. Uses. Shared assets must be used for law enforcement purposes in accordance with the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must obtain written approval from the Department of Justice or Department of the Treasury. Transfers of tangible property are not permitted. Agencies that transfer or receive equitable sharing funds must perform sub-recipient monitoring in accordance with the Code of Federal Regulations.

5. Internal Controls. The Agency agrees to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury, funds from state and local forfeitures, joint law enforcement operations funds, and any other sources must not be commingled with federal equitable sharing funds.

The Agency certifies that equitable sharing funds are maintained by the entity that maintains the Agency's appropriated or general funds and agrees that the funds will be subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the *Guide*, any subsequent updates, and the Code of Federal Regulations, including the requirement to maintain relevant documents and records for five years.

The misuse or misapplication of equitably shared funds or assets or supplantation of existing resources with shared funds or assets is prohibited. The Agency must follow its jurisdiction's procurement policies when expending equitably shared funds. Failure to comply with any provision of the *Guide*, any subsequent updates, and the Code of Federal Regulations may subject the Agency to sanctions.

6. Single Audit Report and Other Reviews. Audits shall be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Agency must report its equitable sharing expenditures on the Schedule of Expenditures of Federal Awards (SEFA) under Catalog of Federal Domestic Assistance number 16.922 for Department of Justice and 21.016 for Department of the Treasury. The Department of Justice and the Department of the Treasury reserve the right to conduct audits or reviews.

7. Freedom of Information Act (FOIA). Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury. Agencies must follow local release of information policies.

8. Waste, Fraud, or Abuse. An Agency or governing body is required to immediately notify the Money Laundering and Asset Recovery Section of the Department of Justice and the Executive Office for Asset Forfeiture of the Department of the Treasury of any allegations or theft, fraud, waste, or abuse involving federal equitable sharing funds.

Civil Rights Cases

During the past fiscal year: (1) has any court or administrative agency issued any finding, judgment, or determination that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above; or (2) has the Agency entered into any settlement agreement with respect to any complaint filed with a court or administrative agency alleging that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above?

Yes No

Agency Head

Name: Leeper, Bill
 Title: Sheriff
 Email: bleeper@nassauso.com

Signature: Bill Leeper Date: 10-8-2020

To the best of my knowledge and belief, the information provided on this ESAC is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her agreement to abide by the Guide, any subsequent updates, and the Code of Federal Regulations, including ensuring permissibility of expenditures and following all required procurement policies and procedures.

Governing Body Head

Name: Ford, Thomas
 Title: Chair, County Commission
 Email: tford@nassaucountyfl.com

Signature: _____ Date: _____

To the best of my knowledge and belief, the Agency's current fiscal year budget reported on this ESAC is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her agreement to abide by the policies and procedures set forth in the Guide, any subsequent updates, and the Code of Federal Regulations.

I certify that I have obtained approval from and I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.



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NASSAU COUNTY SHERIFF'S OFFICE
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2020 13

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
105 EQUITABLE SHARING FUND							
10552160 EQUITABLE SHARING							
10552160 4330 JUST INTERGOVERNMENTA	0	-79,535	-79,534.70	.00	.00	.00	100.0%
10552160 4389 JUST CASH CARRY FORWA	-115,168	-115,168	.00	.00	.00	-115,168.01	.0%*
10552160 4389 TREAS CASH CARRY FORW	-1,127,595	-1,127,595	.00	.00	.00	-1,127,594.89	.0%*
10552160 43891 JUST INTEREST REVENU	0	-13	-12.55	.00	.00	.00	100.0%
10552160 43891 TREAS INTEREST REVENU	0	-62	-62.16	.00	.00	.00	100.0%
10552160 5520 JUST OPERATING SUPPLI	115,168	3,353	3,353.35	.00	.00	.00	100.0%
10552160 5520 TREAS OPERATING SUPPL	406,937	9,816	9,815.98	.00	.00	.00	100.0%
10552160 5640 TREAS AUTOMOBILES	583,173	581,205	581,205.00	.00	.00	.00	100.0%
10552160 5641 JUST OTHER EQUIPMENT	0	89,471	89,470.51	.00	.00	.00	100.0%
10552160 5641 TREAS OTHER EQUIPMENT	137,485	120,865	120,864.61	.00	.00	.00	100.0%
10552160 5911 JUST TRANSFER TO BOCC	0	101,891	101,891.40	.00	.00	.00	100.0%
10552160 5911 TREAS TRANSFER TO BOC	0	415,771	415,771.46	.00	.00	.00	100.0%
TOTAL EQUITABLE SHARING FUND	0	0	1,242,762.90	.00	.00	-1,242,762.90	100.0%
TOTAL REVENUES	-1,242,763	-1,322,372	-79,609.41	.00	.00	-1,242,762.90	
TOTAL EXPENSES	1,242,763	1,322,372	1,322,372.31	.00	.00	.00	
GRAND TOTAL	0	0	1,242,762.90	.00	.00	-1,242,762.90	100.0%

** END OF REPORT - Generated by Allan Reynolds **



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NASSAU COUNTY SHERIFF'S OFFICE
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2020 13

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
105 EQUITABLE SHARING FUND							
10552160 EQUITABLE SHARING							
<u>10552160 4330 JUST INTERGOVERNMENTA</u>	0	-79,535	-79,534.70	.00	.00	.00	100.0%
<u>10552160 4389 JUST CASH CARRY FORWA</u>	-115,168	-115,168	.00	.00	.00	-115,168.01	.0%*
<u>10552160 43891 JUST INTEREST REVENU</u>	0	-13	-12.55	.00	.00	.00	100.0%
<u>10552160 5520 JUST OPERATING SUPPLI</u>	115,168	3,353	3,353.35	.00	.00	.00	100.0%
<u>10552160 5641 JUST OTHER EQUIPMENT</u>	0	89,471	89,470.51	.00	.00	.00	100.0%
<u>10552160 5911 JUST TRANSFER TO BOCC</u>	0	101,891	101,891.40	.00	.00	.00	100.0%
TOTAL EQUITABLE SHARING FUND	0	0	115,168.01	.00	.00	-115,168.01	100.0%
TOTAL REVENUES	-115,168	-194,715	-79,547.25	.00	.00	-115,168.01	
TOTAL EXPENSES	115,168	194,715	194,715.26	.00	.00	.00	
GRAND TOTAL	0	0	115,168.01	.00	.00	-115,168.01	100.0%

** END OF REPORT - Generated by Allan Reynolds **

Total FY 2020 Expenditures for Justice Funds:
 $\$3,353.35 + \$89,470.51 = \$92,823.86$
Remaining Fund transferred to Board of County Commission:
\$101,891.40



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NASSAU COUNTY SHERIFF'S OFFICE
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2020 13

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
105 EQUITABLE SHARING FUND							
10552160 EQUITABLE SHARING							
10552160 4389 TREAS CASH CARRY FORW	-1,127,595	-1,127,595	.00	.00	.00	-1,127,594.89	.0%*
10552160 43891 TREAS INTEREST REVEN	0	-62	-62.16	.00	.00	.00	100.0%
10552160 5520 TREAS OPERATING SUPPL	406,937	9,816	9,815.98	.00	.00	.00	100.0%
10552160 5640 TREAS AUTOMOBILES	583,173	581,205	581,205.00	.00	.00	.00	100.0%
10552160 5641 TREAS OTHER EQUIPMENT	137,485	120,865	120,864.61	.00	.00	.00	100.0%
10552160 5911 TREAS TRANSFER TO BOC	0	415,771	415,771.46	.00	.00	.00	100.0%
TOTAL EQUITABLE SHARING FUND	0	0	1,127,594.89	.00	.00	-1,127,594.89	100.0%
TOTAL REVENUES	-1,127,595	-1,127,657	-62.16	.00	.00	-1,127,594.89	
TOTAL EXPENSES	1,127,595	1,127,657	1,127,657.05	.00	.00	.00	
GRAND TOTAL	0	0	1,127,594.89	.00	.00	-1,127,594.89	100.0%

** END OF REPORT - Generated by Allan Reynolds **

Total FY 2020 Expenditures for Treasury Funds:
\$9,815.98 + \$581,205.00 + \$120,864.61 = \$711,885.59
Remaining Fund transferred to Board of County Commission:
\$415,771.46



10/08/2020 11:10
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NASSAU COUNTY SHERIFF'S OFFICE
BALANCE SHEET FOR 2020 12

P 1
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FUND: 105 EQUITABLE SHARING FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
105	1020	JUST OPERATING - POOLED CASH - JUST	-111,020.91	.00
105	1020	TREAS OPERATING - POOLED CASH - TREA	-415,769.66	.00
TOTAL ASSETS			-526,790.57	.00
FUND BALANCE				
105	3172	REVENUES	-2.29	-79,609.41
105	3241	APPROPRIATIONS	-6.82	-1,322,372.31
105	3242	EXPENDITURES	526,792.86	1,322,372.31
105	3243	ENCUMBRANCES	-186,835.00	.00
105	3248	RETAINED EARNINGS	.00	-1,242,762.90
105	3291	ESTIMATED REVENUES	6.82	1,322,372.31
105	3293	BUDGET FUND BAL RES FOR ENCUM	186,835.00	.00
TOTAL FUND BALANCE			526,790.57	.00
TOTAL LIABILITIES + FUND BALANCE			526,790.57	.00

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