



Nassau County Sheriff's Office

Sheriff Bill Leeper

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2019-20

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

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 expended by the office of the Sheriff, Nassau County.

Bill Leeper

Bill Leeper, Nassau County Sheriff

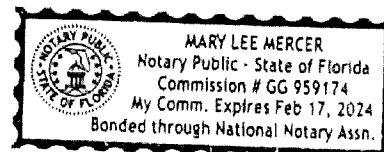
State of Florida
County of Nassau

Sworn to and subscribed before me this 30th day of October, 2020 by
Bill Leeper, who is personally, known to me.

Mary Lee Mercer

Notary Public, State of Florida

Forms DBF-AA-403 Attached





Nassau County Sheriff's Office

Sheriff Bill Leeper

October 30, 2020

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, 2020 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 \$353,230.27. 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	\$353,230.27
<u>Total Reserve Request</u>	<u>\$353,230.27</u>

Enclosed please find a check in the amount of \$353,230.27.

Sincerely,

A handwritten signature in cursive script that reads "Bill".

Bill Leeper
Nassau County Sheriff's Office

FIRST FEDERAL
BANK OF FLORIDA

63-8448/2631

Vendor
Number

Check
Date

Check
Number

50 10/30/2020 00038910
VOID 90 DAYS FROM DATE OF ISSUE

\$353,230.27

To The
Order Of

BOARD OF COUNTY COMMISSIONERS
76347 VETERANS WAY STE 4000
ATTN: FINANCIAL SERVICES
YULEE, FL 32097-5451

Sherif

ME

**Bill Leeper, Sheriff of Nassau County
Operating Account**

Page 1 of 1

Check Number: 00038910

[illegible]

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2020

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	\$ 664,495
TOTAL REVENUES AND OTHER CREDITS			<u>\$ 664,495</u>

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2020

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	\$ 210,102
523	30	Detention & Correction - Operating Expenses	\$ 4,757
523	60	Detention & Correction - Capital Outlay	\$ 96,406
523	90	Detention & Correction - Other Uses	\$ -
586	90	Intragovernmental Transfers Out from Constitutional Fee Officers	\$ 353,230
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 664,495



Nassau County Sheriff's Office

Sheriff Bill Leeper

October 30, 2020

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, 2020 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 \$459,581.15. 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	\$ 29,190.31
2019-2020 Interest Earned	\$ 5,208.78
Remaining Emergency Management Budget	\$ 25,182.07
COVID Savings	\$ 400,000.00
Total Residual Equity	\$ 459,581.15

The amount being returned from the 911 budget is \$47,288.03. The allocation is as follows:

911 Fees Budget	\$ 47,288.03
Total Residual Equity	\$ 47,288.03

Enclosed please find two checks for the following:

Sheriff's General Fund Excess Budget	\$ 459,581.15
911 General Fund and Fees Excess Budget	\$ 47,288.03

Sincerely,

A handwritten signature in cursive script that reads "Bill".

Bill Leeper
Nassau County Sheriff's Office

63-8448/2631

50 10/30/2020 00038911
VOID 90 DAYS FROM DATE OF ISSUE

BOARD OF COUNTY COMMISSIONERS
76347 VETERANS WAY STE 4000
ATTN: FINANCIAL SERVICES
YULEE, FL 32097-5451

W H Deegan
Sheriff

ME

11 0003891 11 1:2631844881:

Check Number: 00038911

[illegible]

Reporting Entity: **Sheriff Bill Leeper**
Reporting Fund Group: **General Fund**

**Whole
Dollars Only**

Account No.	Description	Amount
330 000	Intergovernmental Revenue	\$ 248,172
334 200	State Grant - Public Safety	\$ 16,080
338 000	Shared Revenues from Other Local Units	\$ 27,613,754
342 900	Service Charge - Other Public Safety Charges & Fees	\$ 193,085
364 000	Disposition of Fixed Assets	\$ 46,361
369 900	Other Miscellaneous Revenues	\$ 94,213
384 000	Debt Proceeds	\$ 720,850
389 900	Interest Revenues	\$ 5,209
TOTAL REVENUES AND OTHER CREDITS		\$ 28,937,725

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2020

Reporting Entity: Sheriff Bill Leeper
Reporting Fund Group: General Fund

EXPENDITURES & OTHER DEBITS
(511 THROUGH 769)

Whole
Dollars Only

Account No.	Object	Description	Amount
513	10	Financial and Administrative - Personal Services	\$ 1,138,019
513	30	Financial and Administrative - Operating Expenses	\$ 429,234
514	10	Legal Counsel - Personal Services	\$ 194,474
514	30	Legal Counsel - Operating Expenses	\$ 5,608
516	10	Non-Court Information Systems - Personal Services	\$ 294,070
516	30	Non-Court Information Systems - Operating Expenses	\$ 207,685
516	60	Non-Court Information Systems - Capital Outlay	\$ 785,788
516	70	Non-Court Information Systems - Debt Service	\$ 156,611
521	10	Law Enforcement - Personal Services	\$ 11,075,681
521	30	Law Enforcement - Operating Expenses	\$ 2,332,840
521	60	Law Enforcement - Capital Outlay	\$ 1,826,649
521	70	Non-Court Information Systems - Debt Service	\$ 105,839
521	90	Law Enforcement - Other Uses	\$ 41,283
523	10	Detention & Correction - Personal Services	\$ 4,617,853
523	30	Detention & Correction - Operating Expenses	\$ 2,309,510
523	60	Detention & Correction - Capital Outlay	\$ 63,662
525	10	Emergency & Disaster Relief - Personal Services	\$ 435,856
525	30	Emergency & Disaster Relief - Operating Expenses	\$ 166,450
525	60	Emergency & Disaster Relief - Capital Outlay	\$ 5,320
529	10	Other Public Safety - Personal Services	\$ 1,074,585
529	30	Other Public Safety - Operating Expenses	\$ 57,931
586	90	Intragovernmental Transfers Out from Constitutional Fee Officers	\$ 459,581
711	10	Court Related - Personal Services	\$ 1,114,783
711	30	Court Related - Operating Expenses	\$ 38,413
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 28,937,725

63-8448/2631

Vendor Number	Check Date	Check Number
50	10/30/2020	00038909
VOID 90 DAYS FROM DATE OF ISSUE		

\$47,288.03

To The
Order Of

BOARD OF COUNTY COMMISSIONERS
76347 VETERANS WAY STE 4000
ATTN: FINANCIAL SERVICES
YULEE, FL 32097-5451

W H Keener
Sheriff

Mi

||00038909|| 1:2631844881:

Check Number: 00038909

[illegible]

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2020

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	\$ 366,315
TOTAL REVENUES AND OTHER CREDITS		\$ 366,315

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2020

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

EXPENDITURES & OTHER DEBITS
(511 THROUGH 769)

Whole
Dollars Only

<u>Account No.</u>	<u>Object</u>	<u>Description</u>	<u>Amount</u>
529	10	Other Public Safety - Personal Services	\$ 117,059
529	30	Other Public Safety - Operating Expenses	\$ 185,856
529	60	Other Public Safety - Capital Outlay	\$ 16,112
586	90	Intragovernmental Transfers out from Constitutional Officer	\$ 47,288
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 366,315

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2020

Reporting Entity: Sheriff Bill Leeper
Reporting Fund Group Special Revenue - Equitable Sharing

REVENUES & OTHER CREDITS
(311.000 THROUGH 390.000)

Whole
Dollars Only

Account No.		Description	Amount
330	000	Intergovernmental Revenue	\$ 79,535
389	000	Cash Carry Forward	\$ 1,242,763
389	100	Proprietary - Interest	\$ 75
TOTAL REVENUES AND OTHER CREDITS			\$ 1,322,372

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2020

Reporting Entity: Sheriff Bill Leeper
Reporting Fund Group: Special Revenue - Equitable Sharing

EXPENDITURES & OTHER DEBITS
(511 THROUGH 769)

Whole
Dollars Only

Account No.	Object	Description	Amount
521	30	Law Enforcement - Operating Expenses	\$ 13,169
521	60	Law Enforcement - Capital Outlay	\$ 791,540
521	900	Law Enforcement - Other Uses	\$ 517,663
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 1,322,372

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2020

Reporting Entity: Sheriff Bill Leeper

Reporting Fund Group Special Revenue - Inmate Welfare Fund

REVENUES & OTHER CREDITS
(311.000 THROUGH 390.000)

Whole
Dollars Only

Account No.		Description	Amount
342	900	Service Charge - Other Public Safety Charges & Fees	\$ 251,995
369	900	Other Miscellaneous Revenues	\$ 7,500
389	000	Cash Carry Forward	\$ 781,622
TOTAL REVENUES AND OTHER CREDITS			\$ 1,041,117

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2020

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

EXPENDITURES & OTHER DEBITS
(511 THROUGH 769)

Whole
Dollars Only

<u>Account No.</u>	<u>Object</u>	<u>Description</u>	<u>Amount</u>
<u>523</u>	<u>300</u>	<u>Detention & Correction - Operating Expenses</u>	<u>\$ 84,147</u>
<u>523</u>	<u>600</u>	<u>Detention & Correction - Capital Outlay</u>	<u>\$ -</u>
<u>523</u>	<u>900</u>	<u>Detention & Correction - Other Uses</u>	<u>\$ 956,970</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES AND OTHER DEBITS			<u>\$ 1,041,117</u>

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2020

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

REVENUES & OTHER CREDITS
(311.000 THROUGH 390.000)

Whole
Dollars Only

Account No.		Description	Amount
351	900	Judgements & Fines	\$ 4,427
369	900	Other Miscellaneous Revenues	
389	000	Cash Carry Forward	\$ 79,773
TOTAL REVENUES AND OTHER CREDITS			\$ 84,201

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2020

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

EXPENDITURES & OTHER DEBITS
(511 THROUGH 769)

Whole
Dollars Only

<u>Account No.</u>	<u>Object</u>	<u>Description</u>	<u>Amount</u>
521	300	Law Enforcement - Operating Expenses	\$ 17,869
521	900	Law Enforcement - Other Uses	\$ 66,332
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 84,201

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2020

Reporting Entity: Sheriff Bill Leeper
Reporting Fund Group Special Revenue - COVID/CARES Act

REVENUES & OTHER CREDITS
(311.000 THROUGH 390.000)

Whole
Dollars Only

Account No.	Description	Amount
338 000	Shared Revenues from Other Local Units	\$ 355,725
TOTAL REVENUES AND OTHER CREDITS		<u>\$ 355,725</u>

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2020

Reporting Entity: Sheriff Bill Leeper
Reporting Fund Group: Special Revenue - COVID/CARES Act

EXPENDITURES & OTHER DEBITS
(511 THROUGH 769)

Whole
Dollars Only

Account No.	Object	Description	Amount
525	300	Emergency & Disaster Relief - Operating Expenses	\$ -
525	600	Emergency & Disaster Relief - Capital Outlay	\$ -
525	900	Emergency & Disaster Relief - Other Uses	\$ 355,725
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 355,725

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2020

Reporting Entity: Sheriff Bill Leeper
Reporting Fund Group Capital Projects

REVENUES & OTHER CREDITS
(311.000 THROUGH 390.000)

Whole
Dollars Only

Account No.	Description	Amount
338 000	Shared Revenues from Other Local Units	\$ 1,924,484
TOTAL REVENUES AND OTHER CREDITS		\$ 1,924,484

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2020

Reporting Entity: Sheriff Bill Leeper
Reporting Fund Group: Capital Projects

EXPENDITURES & OTHER DEBITS
(511 THROUGH 769)

Whole
Dollars Only

<u>Account No.</u>	<u>Object</u>	<u>Description</u>	<u>Amount</u>
<u>521</u>	<u>600</u>	<u>Law Enforcement - Capital Outlay</u>	<u>\$ 502,310</u>
<u>521</u>	<u>900</u>	<u>Law Enforcement - Other Uses</u>	<u>\$ 1,422,174</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES AND OTHER DEBITS			<u>\$ 1,924,484</u>