



Nassau County Sheriff's Office

Sheriff Bill Leeper

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2021-22

Name of Governmental Unit: Nassau County Sheriff

Address: 77151 Citizens Circle

City and Zip Code: Yulee, 32097

Name of Constitutional County Officer: Bill Leeper

Title of Constitutional County 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 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 28 day of October, 2022 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 28, 2022

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, 2022 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 \$37,004.24. 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	\$ 578.88
2021-2022 Interest Earned	\$ 4,092.73
Remaining Emergency Management Budget	\$ 32,332.63
Total Residual Equity	\$ 37,004.24

The amount being returned from the 911 budget is \$31,102.79. The allocation is as follows:

911 Fees Budget	\$ 0.00
Total Residual Equity	\$ 0.00

Enclosed please find two checks for the following:

Sheriff's General Fund Excess Budget	\$ 37,004.24
911 General Fund and Fees Excess Budget	\$ 0.00

Sincerely,

A handwritten signature in blue ink that appears to read "Bill".

Bill Leeper
Nassau County Sheriff's Office



Bill Leeper, Sheriff
Nassau County Sheriff's Office
Operating Account
77151 Citizens Circle
Yulee, FL 32097

FIRST FEDERAL
BANK OF FLORIDA
63-8448/2631

Vendor Number: 50
Check Date: 10/28/2022
Check Number: 00044833
VOID 90 DAYS FROM DATE OF ISSUE

\$37,004.24

Pay Thirty Seven Thousand Four Dollars and 24 cents *****

To The
Order Of

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



W H Leeper
Sheriff

MP

"00044833" 263184488

Bill Leeper, Sheriff of Nassau County
Operating Account

Page 1 of 1

Check Number: **00044833**

Operating Account				
Invoice Date	Invoice Number	Description	Invoice Amount	
10/28/2022	GFRE 2021-2022	GENERAL FUND RESIDUAL EQUITY	\$37,004.24	
01000000 - 386401 SHERF CW 11/2/22				
Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
50	BOARD OF COUNTY COMMISSIONERS	00044833	10/28/2022	\$37,004.24



Nassau County Sheriff's Office

Sheriff Bill Leeper

October 28, 2022

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, 2022 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 \$283,043.81. 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	\$283,043.81
Total Reserve Request	\$283,043.81

Enclosed please find a check in the amount of \$283,043.81.

Sincerely,

A handwritten signature in blue ink that appears to read "Bill".

Bill Leeper
Nassau County Sheriff's Office



Bill Leeper, Sheriff
Nassau County Sheriff's Office
Operating Account
77151 Citizens Circle
Yulee, FL 32097

FIRST FEDERAL
BANK OF FLORIDA
63-8448/2631

Vendor
Number
50

Check
Date
10/28/2022

Check
Number
00044834

VOID 90 DAYS FROM DATE OF ISSUE

\$283,043.81

Pay Two Hundred Eighty Three Thousand Forty Three Dollars and 81 cents *****

To The
Order Of

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



Bill Leeper
Sheriff

MP

⑈00044834⑈ ⑆263184488⑆

Bill Leeper, Sheriff of Nassau County
Operating Account

Page 1 of 1

Check Number: **00044834**

Operating Account				
Invoice Date	Invoice Number	Description	Invoice Amount	
10/28/2022	FIFRE 2021-2022	FEDERAL INMATE FUND RESIDUAL EQUITY	\$283,043.81	
01000000- 386401 SHERF CW 11/2/22				
Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
50	BOARD OF COUNTY COMMISSIONERS	00044834	10/28/2022	\$283,043.81

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2022

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	\$ 393,693
369	900	Other Miscellaneous Revenues	\$ 22,500
389	000	Cash Carry Forward	\$ 1,206,931
TOTAL REVENUES AND OTHER CREDITS			\$ 1,623,123

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2022

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>
513	300	Financial and Administrative - Operating Expenses	\$ 1,626
523	300	Detention & Correction - Operating Expenses	\$ 26,094
523	600	Detention & Correction - Capital Outlay	\$ 140,417
523	900	Detention & Correction - Other Uses	\$ 1,454,985
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 1,623,123

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

P 1
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FOR 2022 13

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4342 MISCELLANEOUS REVENUE							
10652388 4342 MISCELLANEOUS REV	-3,000	-2,868	-5,868	-5,868.09	.00	.00	100.0%
TOTAL MISCELLANEOUS REVENUE	-3,000	-2,868	-5,868	-5,868.09	.00	.00	100.0%
TOTAL REVENUES	-3,000	-2,868	-5,868	-5,868.09	.00	.00	
434207 COMMISSARY COMMISSIONS							
10652388 434207 COMMISSARY COMM	-80,000	-4,818	-84,818	-84,818.44	.00	.00	100.0%
TOTAL COMMISSARY COMMISSIONS	-80,000	-4,818	-84,818	-84,818.44	.00	.00	100.0%
TOTAL REVENUES	-80,000	-4,818	-84,818	-84,818.44	.00	.00	
434208 TELEPHONE COMMISSIONS							
10652388 434208 TELEPHONE COMMI	-200,000	-37,280	-237,280	-237,279.57	.00	.00	100.0%
TOTAL TELEPHONE COMMISSIONS	-200,000	-37,280	-237,280	-237,279.57	.00	.00	100.0%
TOTAL REVENUES	-200,000	-37,280	-237,280	-237,279.57	.00	.00	
434209 TABLET COMMISSIONS							
10652388 434209 TABLET COMMISSI	-65,000	-727	-65,727	-65,726.63	.00	.00	100.0%
TOTAL TABLET COMMISSIONS	-65,000	-727	-65,727	-65,726.63	.00	.00	100.0%
TOTAL REVENUES	-65,000	-727	-65,727	-65,726.63	.00	.00	
436991 REFUND OF PRIOR YEAR EXPENSES							
10652388 436991 REFUND OF PRIOR	0	-22,500	-22,500	-22,500.00	.00	.00	100.0%
TOTAL REFUND OF PRIOR YEAR EXPENSES	0	-22,500	-22,500	-22,500.00	.00	.00	100.0%
TOTAL REVENUES	0	-22,500	-22,500	-22,500.00	.00	.00	
4389 CASH CARRY FORWARD							

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

P 2
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FOR 2022 13

4389	CASH CARRY FORWARD	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10652388 4389	CASH CARRY FORWARD	-1,206,931	0	-1,206,931	.00	.00	-1,206,930.63	.0%*
	TOTAL CASH CARRY FORWARD	-1,206,931	0	-1,206,931	.00	.00	-1,206,930.63	.0%
	TOTAL REVENUES	-1,206,931	0	-1,206,931	.00	.00	-1,206,930.63	
	GRAND TOTAL	-1,554,931	-68,193	-1,623,123	-416,192.73	.00	-1,206,930.63	25.6%

** END OF REPORT - Generated by Jayme Woods **

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



P 1
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FOR 2022 13

	ORIGINAL APPROP	TRANSFERS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
513 FINANCIAL & ADMINISTRATIVE							
51 PERSONAL SERVICES							
10651388 5120 REGULAR SALARIES	0	1,269	1,269	1,269.23	.00	.00	100.0%
10651388 5140 OVERTIME	0	95	95	95.19	.00	.00	100.0%
10651388 5200 SOCIAL SECURITY	0	81	81	80.55	.00	.00	100.0%
10651388 5210 MEDICARE	0	19	19	18.84	.00	.00	100.0%
10651388 5220 RETIREMENT	0	163	163	162.50	.00	.00	100.0%
TOTAL PERSONAL SERVICES	0	1,626	1,626	1,626.31	.00	.00	100.0%

523 CORRECTIONS

51 PERSONAL SERVICES							
10652388 5120 REGULAR SALARIES	0	20,146	20,146	20,146.31	.00	.00	100.0%
10652388 5200 SOCIAL SECURITY	0	1,182	1,182	1,181.98	.00	.00	100.0%
10652388 5210 MEDICARE	0	276	276	276.41	.00	.00	100.0%
10652388 5220 RETIREMENT	0	4,490	4,490	4,489.78	.00	.00	100.0%
TOTAL PERSONAL SERVICES	0	26,094	26,094	26,094.48	.00	.00	100.0%

53 OPERATING

10652388 5520 OPERATING SUPPLIE	0	127,869	127,869	127,869.41	.00	.00	100.0%
10652388 5540 DUES & PUBLICATIO	0	12,548	12,548	12,547.76	.00	.00	100.0%
TOTAL OPERATING	0	140,417	140,417	140,417.17	.00	.00	100.0%

59 OTHER USES

10652388 5950 CONTINGENCY	1,554,931	-99,945	1,454,985	.00	.00	1,454,985.40	.0%
TOTAL OTHER USES	1,554,931	-99,945	1,454,985	.00	.00	1,454,985.40	.0%
GRAND TOTAL	1,554,931	68,193	1,623,123	168,137.96	.00	1,454,985.40	10.4%

** END OF REPORT - Generated by Jayme Woods **

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2022

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	\$ 3,804
369	900	Other Miscellaneous Revenues	\$ -
389	000	Cash Carry Forward	\$ 50,277
TOTAL REVENUES AND OTHER CREDITS			\$ 54,081

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2022

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	\$ 25,939
521	900	Law Enforcement - Other Uses	\$ 28,142
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 54,081

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

P 1
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FOR 2022 13

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
43519 JUDGEMENTS & FINES							
10752170 43519 JUDGEMENTS & FIN	0	-3,804	-3,804	-3,804.06	.00	.00	100.0%
TOTAL JUDGEMENTS & FINES	0	-3,804	-3,804	-3,804.06	.00	.00	100.0%
TOTAL REVENUES	0	-3,804	-3,804	-3,804.06	.00	.00	
4389 CASH CARRY FORWARD							
10752170 4389 CASH CARRY FORWAR	-47,866	0	-47,866	.00	.00	-47,866.45	.0%*
10752170 4389 CONF CASH CARRY FO	-300	0	-300	.00	.00	-300.00	.0%*
10752170 4389 TOBCP CASH CARRY F	-2,110	0	-2,110	.00	.00	-2,110.40	.0%*
TOTAL CASH CARRY FORWARD	-50,277	0	-50,277	.00	.00	-50,276.85	.0%
TOTAL REVENUES	-50,277	0	-50,277	.00	.00	-50,276.85	
GRAND TOTAL	-50,277	-3,804	-54,081	-3,804.06	.00	-50,276.85	7.0%

** END OF REPORT - Generated by Jayme Woods **

10/28/2022 10:27
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NASSAU COUNTY SHERIFF'S OFFICE
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2022 13

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
521 LAW ENFORCEMENT							
53 OPERATING							
10752170 5350 INVESTIGATIONS	47,866	3,804	51,671	25,188.71	.00	26,481.80	48.7%
10752170 5350 CONF INVESTIGATION	300	0	300	.00	.00	300.00	.0%
10752170 5350 TORCP INVESTIGATION	2,110	0	2,110	750.00	.00	1,360.40	35.5%
TOTAL OPERATING	50,277	3,804	54,081	25,938.71	.00	28,142.20	48.0%
GRAND TOTAL	50,277	3,804	54,081	25,938.71	.00	28,142.20	48.0%

** END OF REPORT - Generated by Jayme Woods **

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2022

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	\$ 1,608,251
381	000	Inter-Fund Group Transfers In	\$ -
389	000	Cash Carry Forward	\$ 1,797,710
TOTAL REVENUES AND OTHER CREDITS			\$ 3,405,961

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2022

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>
521	600	Law Enforcement - Capital Outlay	\$ 3,039,845
521	900	Law Enforcement - Other Uses	\$ 366,116
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 3,405,961

10/28/2022 10:22
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NASSAU COUNTY SHERIFF'S OFFICE
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2022 13

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4338 SHARED REVENUE FROM BCC							
30152140 4338 PSTC SHARED REVENUE	0	-1,608,251	-1,608,251	-1,608,250.83	.00	.00	100.0%
TOTAL SHARED REVENUE FROM BCC	0	-1,608,251	-1,608,251	-1,608,250.83	.00	.00	100.0%
TOTAL REVENUES	0	-1,608,251	-1,608,251	-1,608,250.83	.00	.00	
4389 CASH CARRY FORWARD							
30152140 4389 PSTC CASH CARRY FO	-1,777,410	0	-1,777,410	.00	.00	-1,777,410.41	.0%*
30152140 4389 SHADM CASH CARRY F	-20,300	0	-20,300	.00	.00	-20,300.00	.0%*
TOTAL CASH CARRY FORWARD	-1,797,710	0	-1,797,710	.00	.00	-1,797,710.41	.0%
TOTAL REVENUES	-1,797,710	0	-1,797,710	.00	.00	-1,797,710.41	
GRAND TOTAL	-1,797,710	-1,608,251	-3,405,961	-1,608,250.83	.00	-1,797,710.41	47.2%

** END OF REPORT - Generated by Jayme Woods **

10/28/2022 10:27
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NASSAU COUNTY SHERIFF'S OFFICE
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2022 13

521 LAW ENFORCEMENT

56 CAPITAL OUTLAY

30152140 5620 PSTC BUILDING
30152140 5620 SHADM BUILDING

TOTAL CAPITAL OUTLAY

GRAND TOTAL

ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1,777,410 20,300	1,608,251 0	3,385,661 20,300	3,019,545.30 20,300.00	.00 .00	366,115.94 .00	89.2% 100.0%
1,797,710	1,608,251	3,405,961	3,039,845.30	.00	366,115.94	89.3%
1,797,710	1,608,251	3,405,961	3,039,845.30	.00	366,115.94	89.3%

** END OF REPORT - Generated by Jayme Woods **