



# Nassau County Sheriff's Office

**Sheriff Bill Leeper**

## STATE OF FLORIDA CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2016-17

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

17 OCT 31 PM 4:43

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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  
Bill Leeper, Nassau County Sheriff

State of Florida  
County of Nassau County Clerk of Courts

Sworn to and subscribed before me this 31<sup>st</sup> day of October, 2017 by  
Bill Leeper, who is personally, known to me.

Katherine R. Hall  
Notary Public, State of Florida



Forms DBF-AA-403 Attached

**Administrative Office** • 77151 Citizens Circle, Yulee, FL 32097 • (904) 225-0331 or 225-0332

Callahan/Hilliard/Bryceville Toll Free: (855) 725-2630

**Detention Center** • 76212 Nicholas Cutinha Rd., Yulee, FL 32097 • (904) 225-9185 or

Toll Free: (855) 725-2631 • **Jail Administration Fax:** (904) 548-4015

**Communications/After Hours** • (904) 225-5174 or Toll Free: (855) 725-2632



# Nassau County Sheriff's Office

Sheriff Bill Leeper

17 OCT 31 PM 4:48

October 31, 2017

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, 2017 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 \$62,485.20. 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	\$ 56,008.27
2016-2017 Interest Earned	\$ 3,048.64
Remaining Emergency Management Budget	\$ 3,428.29
<u>Total Residual Equity</u>	<u>\$ 62,485.20</u>

The amount being returned from the 911 budget is \$93,625.03. The allocation is as follows:

911 Fees Budget	\$ 93,625.03
<u>Total Residual Equity</u>	<u>\$ 93,625.03</u>

Enclosed please find two checks for the following:

Sheriff's General Fund Excess Budget	\$ 62,485.20
911 General Fund and Fees Excess Budget	\$ 93,625.03

Sincerely,

Bill Leeper  
Nassau County Sheriff's Office

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**FUND GROUP**  
**REVENUES AND OTHER CREDITS**  
For the Fiscal Year Ended September 30, 2016

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	38,102
338	000	Shared Revenues from Other Local Units	19,392,435
364	000	Disposition of Fixed Assets	55,476
369	900	Other Miscellaneous Revenues	210,722
389	900	Interest Revenues	3,049

**TOTAL REVENUES AND OTHER CREDITS**

**\$ 19,699,783**

**FUND GROUP**  
**EXPENDITURES AND OTHER DEBITS**  
For the Fiscal Year Ended September 30, 2016

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

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	771,630
513	30	Financial and Administrative - Operating Expenses	391,644
514	10	Legal Counsel - Personal Services	167,890
514	30	Legal Counsel - Operating Expenses	4,117
516	10	Non-Court Information Systems - Personal Services	202,241
516	30	Non-Court Information Systems - Operating Expenses	174,168
516	60	Non-Court Information Systems - Capital Outlay	136,522
516	70	Non-Court Information Systems - Debt Service	132,872
521	10	Law Enforcement - Personal Services	7,442,820
521	30	Law Enforcement - Operating Expenses	1,865,560
521	60	Law Enforcement - Capital Outlay	1,172,487
521	90	Law Enforcement - Other Uses	-
523	10	Detention & Correction - Personal Services	2,914,029
523	30	Detention & Correction - Operating Expenses	1,978,436
523	60	Detention & Correction - Capital Outlay	57,878
525	10	Emergency & Disaster Relief - Personal Services	256,625
525	30	Emergency & Disaster Relief - Operating Expenses	131,442
525	60	Emergency & Disaster Relief - Capital Outlay	69,991
529	10	Other Public Safety - Personal Services	878,383
529	30	Other Public Safety - Operating Expenses	57,678
586	90	Intragovernmental Transfers Out from Constitutional Fee Officers	62,485
711	10	Court Related - Personal Services	807,916
711	30	Court Related - Operating Expenses	22,970
<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>			<b>\$ 19,699,783</b>

**FUND GROUP**  
**REVENUES AND OTHER CREDITS**  
For the Fiscal Year Ended September 30, 2017

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
<b>TOTAL REVENUES AND OTHER CREDITS</b>		<b>\$      355,000</b>

**FUND GROUP**  
**EXPENDITURES AND OTHER DEBITS**  
For the Fiscal Year Ended September 30, 2017

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	110,012
529	30	Other Public Safety - Operating Expenses	150,894
529	60	Other Public Safety - Capital Outlay	469
586	90	Intragovernmental Transfers out from Constitutional Officer	93,625
<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>			<b>\$ 355,000</b>



**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

Check  
Number

10/31/2017

00030838

**VOID 90 DAYS FROM DATE OF ISSUE**

**\$62,485.20**

Pay Sixty Two Thousand Four Hundred Eighty Five Dollars and 20 cents \*\*\*\*\*

To The  
Order Of

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

WH Geepin  
Sheriff

MP

||00030838|| 1:2631844881:

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

Page 1 of 1

**Check Number:** 00030838

[illegible]

63-8448/2631

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. Geep  
Sheriff

MF

**Check Number:** 00030839

[illegible]





# *Nassau County Sheriff's Office*

**Sheriff Bill Leeper**

October 31, 2017

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, 2017 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 \$374,986.82. 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	\$374,986.82
<u>Total Reserve Request</u>	<u>\$374,986.82</u>

Enclosed please find a check in the amount of \$374,986.82.

Sincerely,

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

Bill Leeper  
Nassau County Sheriff's Office

17 OCT 31 PM 4:48

**FUND GROUP**  
**REVENUES AND OTHER CREDITS**  
For the Fiscal Year Ended September 30, 2017

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	\$ 1,043,761
369	900	Other Miscellaneous Revenues	\$ 2,132
389	900	Proprietary - Other Non-Operating Sources	-
<b>TOTAL REVENUES AND OTHER CREDITS</b>			<b>\$ 1,045,893</b>

**FUND GROUP**  
**EXPENDITURES AND OTHER DEBITS**  
For the Fiscal Year Ended September 30, 2017

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
521	30	Law Enforcement - Operating Expenses	\$ -
521	60	Law Enforcement - Capital Outlay	2,300
523	10	Detention & Correction - Personal Services	\$ 309,238
523	30	Detention & Correction - Operating Expenses	15,276
523	60	Detention & Correction - Capital Outlay	344,092
523	90	Detention & Correction - Other Uses	-
586	90	Intragovernmental Transfers Out from Constitutional Fee Officers	374,987
<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>			<b>\$ 1,045,893</b>

Check  
Number  
00030840

**\$374,986.82**

W.H. Deeper  
Sheriff

MP

**Check Number:** 00030840

[illegible]

**RESOLUTION 2017-**

**WHEREAS** the Sheriff's Office has returned residual equity and has requested \$374,986.82 be utilized for the Public Safety Training Center (project #PSTC) in accordance with contract CM2233 paragraph 4.

**WHEREAS** this revenue was not anticipated in the 2017/2018 budget year for the fund.

**BE IT THEREFORE** resolved by the Board of County Commissioners, Nassau County, Florida in regular session, duly assembled on the \_\_\_\_\_ day of \_\_\_\_\_, 2017 the following budget amendment pursuant to Florida Statutes Chapter 129.06 be adopted:

**REVENUE**

01099581-399100 PSTC	Cash Forward	\$ 374,987
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**APPROPRIATION**

01099581-591680 PSTC	Transfer Out-Capital Projects	\$ 374,987
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**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

**ATTEST:**

\_\_\_\_\_  
CHAIR

\_\_\_\_\_  
EX-OFFICIO CLERK

**RESOLUTION 2017-**

**WHEREAS** the Capital Projects Fund will receive a transfer from the General Fund for the development and construction of a Public Safety Training Center (project # PSTC) off CR108 on forty (40) acres owned by the Nassau County Board of County Commissioner, parcels 43-3N-26-0000-0001-0010, 43-3N-26-0000-0001-0020, 43-3N-26-0000-0001-0030, and 43-3N-26-0000-0001-0040.

**WHEREAS** this revenue was not anticipated in the 2017/2018 budget year by the fund.

**BE IT THEREFORE** resolved by the Board of County Commissioners, Nassau County, Florida in regular session, duly assembled on the \_\_\_\_\_ day of \_\_\_\_\_, 2017 the following budget amendment pursuant to Florida Statutes Chapter 129.06 be adopted:

REVENUE

68031521-381010 PSTC	Transfer In-General Fund	\$ 374,987
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APPROPRIATION

68999599-599083 PSTC	Reserve-Capital Plan	\$ 374,987
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**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

ATTEST:

\_\_\_\_\_  
CHAIR

\_\_\_\_\_  
EX-OFFICIO CLERK

**INTERLOCAL AGREEMENT FOR HOUSING FEDERAL DETAINEES  
WITHIN THE NASSAU COUNTY DETENTION FACILITY**

This Interlocal Agreement for Housing Federal Detainees within the Nassau County Detention Facility (hereafter "Agreement"), which becomes effective on the 8th day of June, 2015 (hereafter "Effective Date"), is made and entered into, by and between the SHERIFF OF NASSAU COUNTY, FLORIDA, a constitutional officer of the State of Florida, located at 76001 Bobby Moore Circle, Yulee, Florida 32097, (hereinafter "Sheriff") and NASSAU COUNTY, a political subdivision of the State of Florida, located at 96135 Nassau Place, Suite 1, Yulee, Florida, 32097 (hereinafter "County").

**WHEREAS**, the County, pursuant to Section 951.061, Florida Statutes, has previously designated the Sheriff as the Chief Correctional Officer of the County Correctional System by enacting the Nassau County Jail Ordinance (Section 8 ¼ - 21 et seq., Code of Nassau County);

**WHEREAS**, the County desires the Sheriff to contractually engage the United States Marshall Service ("USMS") to house Federal detainees within the Nassau County Detention Facility ("NCDF");

**WHEREAS**, the Sheriff has reviewed, renewed, and increased all cost, fee and payment reimbursement rates with the USMS by the execution of Detention Services Intergovernmental Agreement ("IGA"), a copy of which is attached hereto as Exhibit "A," increasing the reimbursable rate to house Federal detainees from the previous rate of \$42.10 (effective November 29, 1993) to \$70.00 per diem;

**WHEREAS**, the Sheriff has negotiated and established a cost reimbursement for collateral services pertaining to Federal detainees including hourly guard services and mileage reimbursement to transport Federal detainees to Court and to offsite medical providers;

**WHEREAS**, the Sheriff anticipates housing up to thirty-five (35) Federal detainees;

**WHEREAS**, the Sheriff and County desire and intend to agree to certain authorized expenditures of reimbursement revenue generated by, or resulting from, the USMS IGA;

**NOW THEREFORE**, in consideration of the mutual promises made herein, and for other good and valuable consideration, receipt of which is hereby acknowledged by Sheriff and County as having been given and received in full, the Sheriff and County intend to be legally bound and hereby agree as follows:

1. **RECITALS.** The above recitals are true and correct, and are incorporated herein by reference as a material part of this Agreement.

sanitation supplies, office supplies, costs of notices and publications, or any other costs, expenses or fees necessary or desired by the Sheriff to execute the USMS IGA;

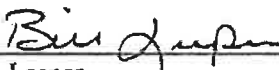
- e. the purchasing of additional inmate or detainee transportation vans or other vehicles, and to equip transportation vans or vehicles with necessary or desired equipment (mobile holding cells, etc.) as determined by the Sheriff;
  - f. the repair or maintenance of all inmate or detainee transportation vehicles;
  - g. the purchasing of additional fuel necessary to transport Federal detainees to Court, to offsite medical service providers, or to other locations as requested or required by the USMS or the Sheriff;
  - h. the offsetting of any increase in personnel overtime or other personnel compensation payments resulting from the housing of Federal detainees;
  - i. the offsetting of any increase to the inmate health care contract costs and expenses for any increase in the average daily population ("ADP") resulting from housing Federal detainees;
  - j. the offsetting of any increase to the Sheriff's liability insurance coverage costs, as determined necessary or desirable from time to time by the Sheriff, resulting from the housing of Federal detainees;
  - k. the design, construction and maintenance of a public safety training center for use by law enforcement, corrections, and fire/rescue emergency services; and
  - l. the design, construction and maintenance of a law enforcement memorial as mutually agreed upon by the County and Sheriff.
4. **RETURN OF EXCESS REIMBURSEMENT REVENUE.** The Sheriff agrees to pay into the County's general fund all reimbursement revenue generated by the USMS IGA that is not otherwise expended as authorized by this Agreement, along with Sheriff's payment of any unexpended budget balance at the close of the fiscal year, pursuant to Section 218.36, Florida Statutes. The County agrees that an annual contribution will be made to a capital reserve fund or other account, in an amount mutually agreed upon by the Sheriff and County in the annual budget prepared in accordance with Paragraph 2.e. of this Agreement, for the purposes of funding a public safety training center as outlined in Paragraph 3.k. of this Agreement.
5. **EXECUTION OF AGREEMENT.** Pursuant to Section 163.01(11), Florida Statutes, this Agreement shall be duly filed with the Clerk of the Court of Nassau County before the Effective Date enumerated herein.




IN WITNESS WHEREOF, THE PARTIES HERETO HAVE MADE AND EXECUTED THIS INSTRUMENT FOR THE PURPOSE HEREIN EXPRESSED.

ATTEST:

**NASSAU COUNTY SHERIFF'S OFFICE**


  
Bill Leeper  
Sheriff, Nassau County, Florida

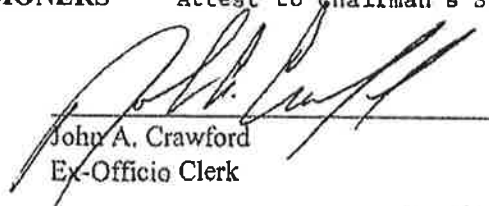
Date: 5/21/15  
For the use and reliance of Bill Leeper, Sheriff, Nassau County, Florida, only approval as to form and legal sufficiency:

  
Bobby Lippelman  
General Counsel  
Nassau County Sheriff's Office

**NASSAU BOARD OF COUNTY COMMISSIONERS**

Attest to Chairman's Signature:

  
Pat Edwards, Chairman  
Nassau Board of County Commissioners

  
John A. Crawford  
Ex-Officio Clerk

Date: 6-8-15

MES  
06-10-15

As authorized for execution by the Nassau Board of County Commissioners at its meeting on this 8th day of June 2015.