



Nassau County Sheriff's Office

Sheriff Bill Leeper

STATE OF FLORIDA CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2017-18

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 expensed 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 31st day of October, 2018 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 31, 2018

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, 2018 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 \$16,887.97. 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	\$ 9,752.62
2017-2018 Interest Earned	\$ 2,903.74
Remaining Emergency Management Budget	\$ 4,231.61
Total Residual Equity	\$ 16,887.97

The amount being returned from the 911 budget is \$17,187.94. The allocation is as follows:

911 Fees Budget	\$ 17,187.94
Total Residual Equity	\$ 17,187.94

Enclosed please find two checks for the following:

Sheriff's General Fund Excess Budget	\$ 16,887.97
911 General Fund and Fees Excess Budget	\$ 17,187.94

Sincerely,

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

Bill Leeper
Nassau County Sheriff's Office

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

ME

10 1846 16411

Check Number: 00033308

[illegible]



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

10/31/2018

Check
Number

00033309

VOID 90 DAYS FROM DATE OF ISSUE

\$17,187.94

Pay Seventeen Thousand One Hundred Eighty Seven Dollars and 94 cents *****

To The
Order Of

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

W H Deeper
Sheriff

MP

110003330911

00 1846 16411

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

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Check Number: 00033309

[illegible]

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2018

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	\$ 216,138
334	200	State Grant - Public Safety	\$ 10,000
338	000	Shared Revenues from Other Local Units	\$ 21,481,187
342	900	Service Charge - Other Public Safety Charges & Fees	\$ 130,672
364	000	Disposition of Fixed Assets	\$ 27
369	900	Other Miscellaneous Revenues	\$ 16,293
389	900	Interest Revenues	\$ 2,904
TOTAL REVENUES AND OTHER CREDITS			\$ 21,857,220

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2018

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	\$ 879,274
513	30	Financial and Administrative - Operating Expenses	\$ 334,348
514	10	Legal Counsel - Personal Services	\$ 180,662
514	30	Legal Counsel - Operating Expenses	\$ 3,386
516	10	Non-Court Information Systems - Personal Services	\$ 251,287
516	30	Non-Court Information Systems - Operating Expenses	\$ 127,609
516	60	Non-Court Information Systems - Capital Outlay	\$ 59,183
516	70	Non-Court Information Systems - Debt Service	\$ 132,872
521	10	Law Enforcement - Personal Services	\$ 8,882,778
521	30	Law Enforcement - Operating Expenses	\$ 1,980,206
521	60	Law Enforcement - Capital Outlay	\$ 683,083
521	90	Law Enforcement - Other Uses	\$ 18,396
523	10	Detention & Correction - Personal Services	\$ 3,496,855
523	30	Detention & Correction - Operating Expenses	\$ 2,187,657
523	60	Detention & Correction - Capital Outlay	\$ 50,008
525	10	Emergency & Disaster Relief - Personal Services	\$ 312,625
525	30	Emergency & Disaster Relief - Operating Expenses	\$ 185,640
525	60	Emergency & Disaster Relief - Capital Outlay	\$ 28,893
529	10	Other Public Safety - Personal Services	\$ 1,027,253
529	30	Other Public Safety - Operating Expenses	\$ 58,505
586	90	Intragovernmental Transfers Out from Constitutional Fee Officers	\$ 16,888
711	10	Court Related - Personal Services	\$ 928,798
711	30	Court Related - Operating Expenses	\$ 31,017
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 21,857,220

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2018

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
330 000	Intergovernmental Revenue	\$ 2,504
338 000	Shared Revenue from Other Local Units	\$ 344,350
TOTAL REVENUES AND OTHER CREDITS		\$ 346,854

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2018

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	\$ 160,729
529	30	Other Public Safety - Operating Expenses	\$ 165,152
529	60	Other Public Safety - Capital Outlay	\$ 3,785
586	90	Intragovernmental Transfers out from Constitutional Officer	\$ 17,188
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 346,854



Nassau County Sheriff's Office

Sheriff Bill Leeper

October 31, 2018

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, 2018 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 \$402,166.16. 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	\$402,166.16
Total Reserve Request	\$402,166.16

Enclosed please find a check in the amount of \$402,166.16.

Sincerely,

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

Bill Leeper
Nassau County Sheriff's Office

FIRST FEDERAL
BANK OF FLORIDA

63-8448/2631

Vendor
Number

50

Check
Date

10/31/2018

Check
Number

00033311

VOID 90 DAYS FROM DATE OF ISSUE

\$402,166.16

Pay Four Hundred Two Thousand One Hundred Sixty Six Dollars and 16 cents *****

To The:
Order Of

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

W H Deeper
Sheriff

ME

|| 00033311 ||

00 1846 164 11

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

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Check Number: 00033311

[illegible]

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2018

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

REVENUES & OTHER CREDITS
(311.000 THROUGH 390.000)

**Whole
Dollars Only**

<u>Account No.</u>		<u>Description</u>	<u>Amount</u>
<u>330</u>	<u>000</u>	<u>Intergovernmental Revenue</u>	<u>\$ 767,059</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES AND OTHER CREDITS			<u>\$ 767,059</u>

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2018

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	\$ 345,305
523	30	Detention & Correction - Operating Expenses	\$ 19,587
586	90	Intragovernmental Transfers Out from Constitutional Fee Officers	\$ 402,166
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 767,059

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2018

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	\$ 1,177,717
389 000	Cash Carry Forward	\$ 126,324
389 100	Proprietary - Interest	\$ 66
TOTAL REVENUES AND OTHER CREDITS		<u>\$ 1,304,106</u>

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2018

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

EXPENDITURES & OTHER DEBITS
(511 THROUGH 769)

Whole
Dollars Only

<u>Account No.</u>	<u>Object</u>	<u>Description</u>	<u>Amount</u>
521	30	Law Enforcement - Operating Expenses	\$ 34,014
521	60	Law Enforcement - Capital Outlay	\$ 307,209
521	900	Law Enforcement - Other Uses	\$ 962,883
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 1,304,106

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2018

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	\$ 325,040
369 900	Other Miscellaneous Revenues	\$ 5,000
389 000	Cash Carry Forward	\$ 508,939
TOTAL REVENUES AND OTHER CREDITS		\$ 838,978

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2018

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

EXPENDITURES & OTHER DEBITS
(511 THROUGH 769)

Whole
Dollars Only

Account No.	Object	Description	Amount
523	300	Detention & Correction - Operating Expenses	\$ 93,937
523	600	Detention & Correction - Capital Outlay	\$ 27,058
523	900	Detention & Correction - Other Uses	\$ 717,984
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 838,978

FUND GROUP
REVENUES AND OTHER CREDITS
For the Fiscal Year Ended September 30, 2018

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	\$ 16,351
369	900	Other Miscellaneous Revenues	\$ 170
389	000	Cash Carry Forward	\$ 94,149
TOTAL REVENUES AND OTHER CREDITS			\$ 110,670

FUND GROUP
EXPENDITURES AND OTHER DEBITS
For the Fiscal Year Ended September 30, 2018

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

EXPENDITURES & OTHER DEBITS
(511 THROUGH 769)

Whole
Dollars Only

Account No.	Object	Description	Amount
521	300	Law Enforcement - Operating Expenses	\$ 18,400
521	900	Law Enforcement - Other Uses	\$ 92,270
TOTAL EXPENDITURES AND OTHER DEBITS			\$ 110,670

RESOLUTION 2018-

WHEREAS the Sheriff's Office has returned residual equity and has requested \$402,166 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 2018/2019 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 _____, 2018 the following budget amendment pursuant to Florida Statutes Chapter 129.06 be adopted:

REVENUE

01099581-399100 PSTC	Cash Forward	\$ 402,166
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APPROPRIATION

01099581-591680 PSTC	Transfer Out-Capital Projects	\$ 402,166
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ADOPTED this _____ day of _____, 2018.

ATTEST:

CHAIR

EX-OFFICIO CLERK

RESOLUTION 2018-

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 2018/2019 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 _____, 2018 the following budget amendment pursuant to Florida Statutes Chapter 129.06 be adopted:

REVENUE

68031521-381010 PSTC	Transfer In-General Fund	\$ 402,166
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APPROPRIATION

68999599-599083 PSTC	Reserve-Capital Plan	\$ 402,166
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ADOPTED this _____ day of _____, 2018.

ATTEST:

CHAIR

EX-OFFICIO CLERK