

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE D - POOLED ASSETS (CONTINUED)

Agency Fund	Amount
Tax Collector	
Miscellaneous Fees	\$ 20,832
Criminal Cash Bonds	803,166
Fines	477,871
Hunting and Fishing	278,460
Property Tax	3,033,057
Sales Tax	25,834,762
Total Equity in Pool	<u>\$ 30,448,148</u>

NOTE E - RECEIVABLES

Receivables at June 30, 1996 consist of the following:

	General	Special Revenue	Debt Service	Internal Service	Agency	Total
Receivables:						
Ad valorem taxes	\$ 51,518	\$ 0	\$ 0	\$ 0	\$ 0	\$ 51,518
Sales taxes	2,669,930	0	0	0	0	2,669,930
Intergovernmental	1,625,499	17,454	0	0	0	1,642,953
Service charges, fees, and commissions	4,730,871	0	0	0	0	4,730,871
Interest	43,622	3,509	178	38,012	15,131	100,452
Subrogations	0	0	0	747,592	0	747,592
Accounts and other	110,753	379	0	0	80	111,212
Subtotal	9,232,193	21,342	178	785,604	15,211	10,054,528
Less allowance for uncollectibles	0	0	0	0	0	0
Net receivables	<u>\$ 9,232,193</u>	<u>\$ 21,342</u>	<u>\$ 178</u>	<u>\$ 785,604</u>	<u>\$ 15,211</u>	<u>\$ 10,054,528</u>

The Sheriff considers all receivables to be collectible, therefore, no allowance has been established for doubtful accounts. During the year, \$301,882 of subrogations receivable were written off to bad debt expense in the Internal Service Funds (\$282,255 in the Auto Loss and General Liability Fund and \$19,627 in the Group Health Fund). These amounts are included in miscellaneous expense on the financial statements.

ANNUAL BUDGETS		SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS				COMBINED TOTALS	
DEPUTY SCHOLARSHIP	TOTAL	MULTI- JURISDICTIONAL TASK FORCE	PROJECT INCOME	PROPERTY CRIMES PROJECT	TOTAL	June 30, 1996	June 30, 1995
\$ 0	\$ 0	\$ 119,606	\$ 0	\$ 1,708	\$ 121,314	\$ 121,314	\$ 155,201
0	289,253	0	0	0	0	289,253	371,604
0	886,030	0	7,000	0	7,000	893,030	1,537,056
2,600	124,463	0	13,156	937	14,093	138,556	161,574
<u>2,600</u>	<u>1,299,746</u>	<u>119,606</u>	<u>20,156</u>	<u>2,645</u>	<u>142,407</u>	<u>1,442,153</u>	<u>2,225,435</u>
0	284,702	0	0	0	0	284,702	267,952
0	1,138,594	162,154	333	2,830	165,317	1,303,911	1,546,319
96	786	0	0	0	0	786	1,202
<u>96</u>	<u>1,424,082</u>	<u>162,154</u>	<u>333</u>	<u>2,830</u>	<u>165,317</u>	<u>1,589,399</u>	<u>1,815,473</u>
2,504	(124,336)	(42,548)	19,823	(185)	(22,910)	(147,246)	409,962
0	50,000	0	0	0	0	50,000	89,729
0	0	0	0	(12,372)	(12,372)	(12,372)	0
0	50,000	0	0	(12,372)	(12,372)	37,628	89,729
2,504	(74,336)	(42,548)	19,823	(12,557)	(35,282)	(109,618)	499,691
52,880	1,939,599	271,981	0	26,147	298,128	2,237,727	2,453,036
0	0	(240,054)	240,054	0	0	0	(715,000)
<u>\$ 55,384</u>	<u>\$ 1,865,263</u>	<u>\$ (10,621)</u>	<u>\$ 259,877</u>	<u>\$ 13,590</u>	<u>\$ 262,846</u>	<u>\$ 2,128,109</u>	<u>\$ 2,237,727</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE F - FIXED ASSETS

The following is a summary of changes in the general fixed asset account group during the fiscal year:

Asset Category	Balance at Beginning of year (As Restated)	Additions	Deletions	Balance at End of Year
Land	\$ 135,322	\$ 0	\$ 0	\$ 135,322
Buildings and improvements	3,048,069	35,932	(1,213)	3,082,788
Equipment	9,086,130	489,269	(88,764)	9,486,635
Vehicles	14,430,876	3,440,454	(2,354,480)	15,516,850
Total	<u>\$ 26,700,397</u>	<u>\$ 3,965,655</u>	<u>\$ (2,444,457)</u>	<u>\$ 28,221,595</u>

NOTE G - OPERATING AGREEMENTS

The Sheriff entered into a site management agreement with Xerox Corporation on July 1, 1994. Xerox Corporation is to provide various management and maintenance services to the copiers on the premises for a base monthly charge of \$10,946 (adjusted each year for inflation). The term of the agreement is 36 months. Payments made under this agreement totaled \$133,476 for the fiscal year ended June 30, 1996. Future minimum payments for this agreement are as follows:

	<u>Amount</u>
<u>Fiscal Year Ending June 30,</u>	
1997	<u>\$ 131,353</u>

The Sheriff entered into a noncancellable lease agreement for office space in a local mall for one of the districts. The lease began October 1, 1990 and has a term of 60 months. The lease payments are currently \$7,911 per month (as adjusted for inflation). The agreement also provides for the mall to reimburse the Sheriff for security details at the mall in an amount equal to the monthly rental fee. Payments made and security fees received under this lease for the fiscal year ended June 30, 1996 were \$94,296. Future payments and receipts for this lease are as follows:

	<u>Amount</u>
<u>Fiscal Year Ending June 30,</u>	
1997	\$ 94,929
1998	94,929
1999	94,929
2000	94,929
2001	23,732
Total	<u>\$ 403,448</u>

HARRY LEE SHERIFF

GRETNA, LOUISIANA

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JEFFERSON PARISH SHERIFF

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 1996

Prepared by:

Comptroller's Office

Newell D. Normand
Chief Deputy/Comptroller

Paul C. Rivera, CPA
Internal Auditor

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court

Release Date Jan 08 1997

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE H - LONG-TERM DEBT (CONTINUED)

Annual debt service requirements to maturity, including interest of \$397,230, are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
1997	\$ 842,218
1998	844,097
1999	847,848
2000	<u>848,067</u>
Total	<u>\$ 3,382,230</u>

There are a number of limitations and restrictions contained in the bond indenture which the Sheriff is in compliance with as of June 30, 1996.

2. Compensated Absences

Employees accrue vacation leave at the rate of 12 to 19.2 days per year, according to years of service with the Sheriff's office. A maximum of 90 days of vacation leave can be carried forward for those ranked at or above captain and 45 days for all others. Upon termination or retirement, employees can receive payment for unused accumulated vacation leave. Sick leave is accrued at the rate of 24 days per year for all employees. Upon termination or retirement, employees can receive payment for unused accumulated sick leave at varying rates, depending upon the amount of sick leave accumulated. The related costs associated with the future payment of compensated absences are computed at the rate of 13%. The accumulated liability as of June 30, 1996 is as follows:

<u></u>	<u>Amount</u>
Annual and sick leave	\$ 6,711,829
Related costs	<u>872,538</u>
Total	<u>\$ 7,584,367</u>

3. Capital Leases

The Sheriff has entered into lease agreements as lessee for financing the acquisition of office equipment. These lease agreements qualify as capital leases for accounting purposes (titles transfer at the end of the lease) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

**JEFFERSON PARISH SHERIFF'S OFFICE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FISCAL YEAR ENDED JUNE 30, 1996**

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Public Safety Function:

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**JEFFERSON PARISH SHERIFF'S OFFICE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE C - DEPOSITS AND INVESTMENTS (CONTINUED)

The Sheriff's investments at year end are categorized below to give an indication of the level of risk assumed by the Sheriff at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Sheriff or its agent in the Sheriff's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Sheriff's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the Sheriff's name.

Investment Type	Category			Carrying Amount	Market Value
	1	2	3		
U.S. Agency Discount Notes	\$ 5,690,086	\$ 0	\$ 0	\$ 5,690,086	\$ 5,709,175
U.S. Instrumentalities Discount Notes	18,270,359	0	0	18,270,359	18,333,871
Subtotal	<u>\$ 23,960,445</u>	<u>\$ 0</u>	<u>\$ 0</u>	23,960,445	24,043,046
Mutual Funds				2,477,319	2,477,319
Total Investments				<u>\$ 26,437,764</u>	<u>\$ 26,520,365</u>

The mutual fund investments are held by the Deferred Compensation Plan Agency Fund under the administration of a Plan Trustee.

NOTE D - POOLED ASSETS

A reconciliation of pooled assets held in the Bureau Pool at June 30, 1996 is presented below:

Bureau Pool	Amount
Pooled Assets	
Cash	\$ 27,529,098
Investments	3,000,712
Accrued interest receivable	857
Less: unallocated interest and fiscal charges	(82,519)
Net Pooled Assets	<u>\$ 30,448,148</u>

INTRODUCTORY SECTION

HARRY LEE SHERIFF



December 1, 1996

Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

Dear Sheriff Lee:

The Comprehensive Annual Financial Report (CAFR) of the Jefferson Parish Sheriff's Office (the "Sheriff") for the year ended June 30, 1996 is hereby submitted. State statutes (LRS 24:513) require that the Sheriff issue a report on its financial position and activity on an annual basis and that this report be audited by an independent firm of certified public accountants. We believe the information, as presented herein, is accurate in all material aspects; that it is presented in a manner designed to set forth fairly, in all material respects, the financial position and results of operations of the Sheriff as measured and reported by the financial activity of its various funds; and that all disclosures necessary to enable readers to gain an adequate understanding of the Sheriff's financial affairs have been included. Responsibility for the CAFR rests with the management of the Sheriff.

To facilitate the understanding of the Sheriff's financial affairs, the CAFR is divided into four sections: Introductory, Financial, Statistical and Single Audit. The Introductory Section includes the table of contents, this letter of transmittal, a copy of the most recent GFOA Certificate of Achievement for Excellence in Financial Reporting, a listing of the Sheriff's principal officials, and organizational charts. The Financial Section consists of the independent auditor's report, the general purpose financial statements, and the combining and individual fund and account group statements and schedules. The Statistical Section, which is unaudited, presents selected financial and demographic information on the Sheriff and the Parish of Jefferson on a multi-year basis.

Due to the amount of funding received from the federal government, the Sheriff is also required to undergo an annual Single Audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget's Circular A-128, Audits of State and Local Governments. Information related to the single audit, including a schedule of federal financial assistance, the independent auditor's reports on internal controls and compliance with applicable laws and regulations, and a schedule of findings and questioned costs, if any, are included in the Single Audit Section of the CAFR.

As discussed in the notes to the financial statements, as the local governing authority, the Jefferson Parish Council (the "Parish") is considered to be the primary government of the parish. However, for a number of reasons, the Sheriff is not considered to be a component unit of the Parish and, therefore, issues a stand-alone report. Some of the reasons for not including the Sheriff as part of the Parish reporting entity include: 1) the Sheriff is legally separate from the Parish, 2) the Sheriff is a separately elected official elected by the citizenry in a general, popular election, 3) the Parish can neither impose its will on the Sheriff nor does the Sheriff provide significant benefits or burdens to the Parish, and 4) the Sheriff is not fiscally dependent on the Parish.

The financial reporting entity of the Sheriff includes all of the funds and account groups, as well as component units, for which he is financially accountable. As such, the operations of the Law Enforcement District of Jefferson Parish, although a legally separate entity, is, in substance, part of the Sheriff and is included (i.e., blended) within the Sheriff's financial report. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Jefferson Parish are reported within the Sheriff's financial statements as an Agency fund.

ECONOMIC CONDITION AND OUTLOOK

Jefferson Parish is located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. With a population of nearly 460,000, the Parish plays a significant role in the New Orleans metropolitan area.

Since the oil bust of the mid-1980's, the New Orleans metropolitan area has undergone a shift in its economic focus. While the oil and gas industry continues to play a large role in the local economy, it is no longer the main focus. Diversification is proving to be a great protector of the economy from the past boom to bust swings. Tourism, gaming, construction, transportation, chemicals, shipbuilding, and health-care now make up a large part of the local economy.

Recent economic reports continue to show that the New Orleans metropolitan area has fully recovered from the oil bust. During 95-96, new employment records were being set as the unemployment rate continued to stay below 6.0 percent. Gaming, in particular, is proving to be a boon to the local economy. In addition to video poker, several riverboats are operating within the New Orleans metropolitan area, two of which are in Jefferson Parish. The resulting taxes and fees have provided an additional source of revenue to most of the local governments. The results of a recent local option election were pro-gaming in Jefferson Parish, thus, this revenue source should continue to benefit the citizens for sometime to come.

While the City of New Orleans continues to receive national attention for its problems with crime, at least in Jefferson Parish, the good economic news has also translated into good news on the crime front. In Jefferson Parish, crime has been held in check for the most part. The crime rate per 1,000 residents fell from 88.2 in 94-95 to 85.2 in 95-96. The total number of property and persons crimes dropped 3.4 percent during the same period. Calls for service decreased from 343,595 to 319,806, however, with additional units on the street, the average response time for emergencies was held to approximately 5 minutes.

MAJOR INITIATIVES

For the Year. During the year a number of projects were initiated and/or completed by the Sheriff's Office. A

- Continuation of Project STAR (Survey residence, Target violators, Arrest and enhance Prosecution, and Rejuvenate neighborhoods through Community Oriented Policing). With the help of federal grant monies through the Bureau of Justice, COPS program, 28 new deputies were hired under the Project STAR program. This program is designed to take a proactive approach to drug trafficking integrated with a community policing strategy aimed at addressing the needs of communities where drug use and violence is concentrated. The program attacks violence and drug activity in these neighborhoods and provides for "after-care" to maintain the neighborhood once the targeted individuals have been removed. During 95-96, \$760,973 was expended on this project, with the federal government covering \$658,486 of the cost.
- Implementation of the AFIS (Automatic Fingerprinting and Identification System) program. The goal of this project is to electronically capture the fingerprint at the moment of arrest, to identify the arrested individual, check for any outstanding warrants or attachments throughout the state, and to update the criminal history record, all within five minutes. The Sheriff's Office is one of five fully functional remote sites and, as such, will have fingerprint technicians to handle quality control and make positive identifications for the Southeast Region of the State. The electronic transfer, as described above, had never been done, however, on December 7, 1995, the Jefferson Parish Sheriff's Office became the first to successfully complete a transfer. This project, referred to as NCIC 2000 on a national level, will undergo additional fine tuning during the upcoming year.
- Continued development of the "on-line" booking system at the Parish Correctional Center. This system is a collection of the outputs of both the AFIS, described above, and the Louisiana Incident Base Reporting System. The net result to the Sheriff's Office is that this application will allow all departments within the Sheriff's Office to access the information as well as allow the transfer of data to other criminal justice agencies, such as the District Attorney's Office and the district courts.

- Hiring an Internal Auditor. Recognizing the growth and complexities facing the Sheriff in the financial reporting and compliance areas, a "certified public accountant" with significant governmental experience was hired during 95-96 as an internal auditor.

For the Future. Various projects are in the works for the upcoming years. A recap of the major ones is as follows:

- *The Sheriff's Office is in the design and planning stage of constructing an 800 MHz radio communications system.* Part of the 1994 1/4 cent sales tax proposal was to upgrade the Sheriff's communication system by constructing an 800 MHz radio system. Preliminary estimates place the cost of the system at between \$11 and \$14 million. The Sheriff has set up a Capital Projects Fund at June 30, 1996 to begin reserving the monies needed. As of June 30, 1996, \$5 million was transferred into this fund and another \$7,500,000 is currently designated in the General Fund.
- Subsequent to year end, the Sheriff's Office was awarded a COPS MORE "Technology" grant from the U.S. Department of Justice for \$2.5 million to provide computers/radios for deputies' cars as part of the 800 MHz radio upgrade. The grant calls for a 75/25 split, whereby the federal government will provide \$1.875 million and the Sheriff's Office will provide \$675,000.
- In addition, due to the success of the Project STAR program described above, the U. S. Department of Justice awarded the Sheriff's Office a supplemental grant under the Community Oriented Policing program, entitled "COPS - Universal Hiring". This \$3,135,187 grant will allow the Sheriff to add another 48 deputies over the next 3 years. As with the other COPS programs, 75 percent of the program's cost is covered by federal dollars.

FINANCIAL INFORMATION, MANAGEMENT AND CONTROL

The management of the Sheriff is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Sheriff are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure of the Sheriff is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management.

Also, as a recipient of federal, state and local financial assistance, the Sheriff is responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with applicable laws and regulations related to these programs. As part of the single audit described earlier, tests were made of the Sheriff's internal control structure and of its compliance with applicable laws and regulations and grant programs. The results of these tests are outlined in the independent auditor's reports found in the Single Audit Section of the CAFR.

In addition, as required by State statutes (LRS 39:1304), the Sheriff has formally established budgetary controls over his operating funds (i.e., the General Fund and all Special Revenue funds, except for the federal grant funds). The level of budgetary control (i.e., the level at which expenditures cannot legally exceed appropriations) is at the "fund level". To supplement budgetary controls, the Sheriff maintains an encumbrance accounting system as part of its general ledger system. All unencumbered appropriations lapse at year end. Open encumbrances are reported as reservations of fund balances at June 30, 1996.

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The individual funds account for the resources allocated to them for the purpose of carrying on specific activities in accordance with the budget, special regulations, restrictions, or limitations. For reporting purposes, the funds are grouped into "fund-types". The following is a brief analysis of the condition and operating results of the Sheriff's various funds.

Governmental Funds. The Governmental funds include the general operating funds of the Sheriff (i.e., the General Fund, Special Revenue funds, Debt Service funds, and Capital Project funds). Presented in the table below is a current year to prior year comparison of the Sheriff's revenues (expressed in thousands):

Revenue	1996		1995		Amount of Increase (Decrease)	Percent of Increase (Decrease)
	Amount	Percent of Total	Amount	Percent of Total		
Taxes	\$ 25,974	35.8%	\$ 24,866		\$ 1,108	4.5 %
Intergovernmental	11,701	16.1%	9,108		2,593	28.5 %
Service charges, fees, and commissions	31,214	43.0%	28,697		2,517	8.8 %
Fines and forfeitures	893	1.3%	1,537		(644)	(41.9)%
Miscellaneous	2,771	3.8%	2,175		596	27.4 %
TOTAL	\$ 72,553	100.0%	\$ 66,383		\$ 6,170	9.3 %

The increase in tax revenues can be attributed to two factors: 1) normal growth and 2) additional sales taxes generated from purchases and repairs of vehicles damaged in the May 1995 flood. Intergovernmental revenues are up approximately \$2.6 million for a variety of reasons : 1) Federal grants increased \$1.2 million due primarily to the Community Oriented Policing (COPS) grant (i.e., Project STAR), 2) reimbursements for housing state prisoners at the Parish Correctional Center increased \$200,000, 3) state allocations of video poker taxes to the Sheriff were up \$300,000, 4) due to various alerts issued by the federal government during the year, reimbursements for details worked at the New Orleans International Airport were up \$500,000, and 5) 95-96 saw a full year's worth of reimbursed salaries from the Parish related to the 911 dispatchers. As a result, other reimbursed salaries increased by \$400,000. Service charges, fees and commissions increased by \$2.5 million primarily due to increases seen in the commissions collected on taxes and licenses. The \$600,000 drop in fines and forfeitures is attributed to the unpredictability of forfeitures received from drug seizures. These cases are jointly administered by the federal government in most cases. Receipts are predicated upon closure of the case. Miscellaneous revenues were up primarily due to a \$400,000 increase in interest income. 95-96 saw an increase in the amount of monies invested as well as more favorable rates.

In total, the expenditures of the Sheriff increased by only \$1.7 million or 2.7 percent. A comparison of expenditures for the current and prior year is presented in the following table (expressed in thousands):

Expenditure	1996		1995		Amount of Increase (Decrease)	Percent of Increase (Decrease)
	Amount	Percent of Total	Amount	Percent of Total		
Current						
Community services	\$ 470	0.7%	\$ 326		\$ 144	44.2%
Public safety	62,627	97.9%	58,810		3,817	6.5%
Employee programs	1	0.0%	1		0	0.0%
Intergovernmental	0	0.0%	2,200		(2,200)	(100.0)%
Debt service	881	1.4%	944		(63)	(6.7)%
TOTAL	\$ 63,979	100.0%	\$ 62,281		\$ 1,698	2.7%

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
 SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
 FOR THE YEAR ENDED JUNE 30, 1996

TOTAL - ALL FUNCTIONS					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Service charges, fees and commissions	\$ 289,253	\$ 0	\$ 289,253	\$ 281,250	\$ 8,003
Fines and forfeitures	886,030	0	886,030	925,000	(38,970)
Miscellaneous	124,463	0	124,463	111,075	13,388
TOTAL REVENUES	<u>1,299,746</u>	<u>0</u>	<u>1,299,746</u>	<u>1,317,325</u>	<u>(17,579)</u>
EXPENDITURES					
Current					
Community services	284,702	76	284,778	274,500	(10,278)
Public safety	1,138,594	(55,075)	1,083,519	1,078,525	(4,994)
Employee programs	786	0	786	925	139
TOTAL EXPENDITURES	<u>1,424,082</u>	<u>(54,999)</u>	<u>1,369,083</u>	<u>1,353,950</u>	<u>(15,133)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(124,336)</u>	<u>54,999</u>	<u>(69,337)</u>	<u>(36,625)</u>	<u>(32,712)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	50,000	0	50,000	50,000	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>50,000</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(74,336)</u>	<u>54,999</u>	<u>(19,337)</u>	<u>13,375</u>	<u>(32,712)</u>
FUND BALANCE					
Beginning of year	1,939,599	(74,968)	1,864,631	1,864,631	0
End of year	<u>\$ 1,865,263</u>	<u>\$ (19,969)</u>	<u>\$ 1,845,294</u>	<u>\$ 1,878,006</u>	<u>\$ (32,712)</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1996

	SPECIAL REVENUE FUNDS WITH					
	COMMISSARY SALES	JUNIOR DEPUTY	DRUG ENFORCEMENT	R.U.D.E. PROGRAM	WIDOWS AND ORPHANS	RECREATION AND RELIEF
REVENUES						
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Service charges, fees and commissions	279,973	0	0	0	0	9,280
Fines and forfeitures	0	0	886,030	0	0	0
Miscellaneous	20,569	2,116	85,528	9,119	1,990	2,541
TOTAL REVENUES	<u>300,542</u>	<u>2,116</u>	<u>971,558</u>	<u>9,119</u>	<u>1,990</u>	<u>11,821</u>
EXPENDITURES						
Current						
Community services	241,489	43,213	0	0	0	0
Public safety	0	0	1,138,495	99	0	0
Employee programs	0	0	0	0	100	590
TOTAL EXPENDITURES	<u>241,489</u>	<u>43,213</u>	<u>1,138,495</u>	<u>99</u>	<u>100</u>	<u>590</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>59,053</u>	<u>(41,097)</u>	<u>(166,937)</u>	<u>9,020</u>	<u>1,890</u>	<u>11,231</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	0	50,000	0	0	0	0
Operating transfers out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>59,053</u>	<u>8,903</u>	<u>(166,937)</u>	<u>9,020</u>	<u>1,890</u>	<u>11,231</u>
FUND BALANCE						
Beginning of year	299,574	35,232	1,465,700	37,924	861	47,428
Residual equity transfers	0	0	0	0	0	0
End of year	<u>\$ 358,627</u>	<u>\$ 44,135</u>	<u>\$ 1,298,763</u>	<u>\$ 46,944</u>	<u>\$ 2,751</u>	<u>\$ 58,659</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE H - LONG-TERM DEBT (CONTINUED)

The following is an analysis of equipment leased under capital leases as of June 30, 1996:

	General Fixed Assets
Computer equipment	\$ 141,802

The following is a schedule of the future minimum lease payments under this capital lease, and the present value of the net future minimum lease payments at June 30, 1996.

	General Long-term Debt
<u>Fiscal Year Ending June 30,</u>	
1997	\$ 35,748
1998	35,748
1999	35,748
2000	20,853
Total minimum lease payments	128,097
Less: amount representing interest	(19,910)
Present value of future minimum lease payments	\$ 108,187

4. Changes in Long-Term Liabilities

The following is a summary of the changes in general long-term obligations for the fiscal year ended June 30, 1996:

	Balance, July 1, 1995 (As Restated)	Additions (Reductions)	Balance, June 30, 1996
General obligation bonds	\$ 3,650,000	\$ (665,000)	\$ 2,985,000
Compensated absences	7,235,450	348,917	7,584,367
Capital leases	130,450	(22,263)	108,187
Totals	\$ 11,015,900	\$ (338,346)	\$ 10,677,554

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

GENERAL FUND
BALANCE SHEET
JUNE 30, 1996

	<u>1996</u>	<u>1995</u> <u>(As Restated)</u>
ASSETS		
Cash and cash equivalents	\$ 607,659	\$ 640,964
Investments	8,745,118	4,503,563
Accounts receivable		
Ad valorem taxes	51,518	44,520
Sales taxes	2,669,930	2,624,468
Intergovernmental	1,625,499	1,406,137
Service charges, fees, and commissions	4,730,871	4,543,023
Interest	43,622	33,116
Other	110,753	77,512
Due from other funds	81,087	99,345
Other assets	4,815	4,190
TOTAL ASSETS	\$ <u>18,670,872</u>	\$ <u>13,976,838</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 303,751	\$ 100,800
Accrued payroll and deductions	1,599,401	787,178
Due to other funds	115,679	101,963
Deferred revenue	46,667	46,666
Total Liabilities	<u>2,065,498</u>	<u>1,036,607</u>
 FUND BALANCE		
Reserved for encumbrances	307,266	623,709
Designated for:		
800 MHz radio system construction	7,500,000	0
Matching of federal grant	675,000	0
Telephone and computer upgrades	500,000	0
Fuel tank removal	100,000	0
Subsequent years' expenditures	83,430	0
Unreserved - undesignated	7,439,678	12,316,522
Total Fund Balance	<u>16,605,374</u>	<u>12,940,231</u>
 TOTAL LIABILITIES & FUND BALANCE	 \$ <u>18,670,872</u>	 \$ <u>13,976,838</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 GREYNA, LOUISIANA

SPECIAL REVENUE FUNDS - COMMUNITY SERVICES FUNCTION
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
 FOR THE YEAR ENDED JUNE 30, 1996

COMMISSARY SALES					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Service charges, fees and commissions					
Commissary sales	\$ 279,973	\$ 0	\$ 279,973	\$ 271,000	\$ 8,973
	<u>279,973</u>	<u>0</u>	<u>279,973</u>	<u>271,000</u>	<u>8,973</u>
Miscellaneous					
Interest	20,569	0	20,569	19,750	819
	<u>20,569</u>	<u>0</u>	<u>20,569</u>	<u>19,750</u>	<u>819</u>
TOTAL REVENUES	<u>300,542</u>	<u>0</u>	<u>300,542</u>	<u>290,750</u>	<u>9,792</u>
EXPENDITURES					
Current					
Materials and supplies	36,116	76	36,192	35,550	(642)
Cost of merchandise sold	201,025	0	201,025	200,100	(925)
Miscellaneous	2,773	0	2,773	2,600	(173)
Capital outlay	1,575	0	1,575	900	(675)
TOTAL EXPENDITURES	<u>241,489</u>	<u>76</u>	<u>241,565</u>	<u>239,150</u>	<u>(2,415)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>59,053</u>	<u>(76)</u>	<u>58,977</u>	<u>51,600</u>	<u>7,377</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>59,053</u>	<u>(76)</u>	<u>58,977</u>	<u>51,600</u>	<u>7,377</u>
FUND BALANCE					
Beginning of year	299,574	(747)	298,827	298,827	0
End of year	<u>\$ 358,627</u>	<u>\$ (823)</u>	<u>\$ 357,804</u>	<u>\$ 350,427</u>	<u>\$ 7,377</u>

Community services were up 44.2 percent due to a pledge by the Sheriff during the year to increase funding to youth programs in an effort to reach gang-age youths. The public safety function was up primarily in the salary and related benefits categories. This increase was a direct result of the increase in details worked at the New Orleans International Airport (see discussion above) and the 28 new deputies hired under Project STAR. Intergovernmental expenditures were down \$2.2 million due to one-time appropriations in 94-95 to fund a portion of the improvements to the Jefferson Parish Juvenile Court facilities and Jefferson Parish 24th Judicial Court courtroom facilities.

Internal Service Funds. The Sheriff maintains three internal service funds to account for its risk management activities. The two main funds are the Auto Loss and General Liability fund and the Group Health and Life Insurance fund. The Auto Loss and General Liability fund is funded through subsidies (i.e., "premiums") from the General Fund. At June 30, 1996, this fund had a positive retained earnings of \$808,669, after accruing \$4,548,360 for claims and judgments payable. The Group Health and Life Insurance fund accounts for both employee and employer contributions to the plan. At June 30, 1996, this fund had a positive retained earnings of \$1,786,003, after accruing liabilities totaling \$1,098,914 for claims payable.

Agency Funds. The Sheriff maintains several agency funds in order to account for monies collected on behalf of others. The three primary funds are the Tax Collector fund, the Sheriff's Account fund, and the Deferred Compensation fund. During 95-96, the Tax Collector fund received \$461,773,843 from the public in the form of taxes, fines, licenses and permits and disbursed \$460,879,033 to the various taxing bodies in the parish. The Sheriff's Account fund received \$8,395,575 in garnishments and judicial sales and disbursed \$8,332,864 to the applicable litigants, defendants, attorneys, and appraisers. Finally, the Sheriff's employees participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. During 95-96, net deposits and withdrawals increased the balance in the fund by \$393,808, leaving an asset portfolio of \$2,477,319 at year end. These investments are managed by an outside trustee.

Debt Administration. Keeping with the Sheriff's longstanding position of funding operations currently, at year end, the Sheriff had only one bond issue outstanding. These Certificates of Indebtedness were originally issued in 1991 by the Law Enforcement District to provide funding for major capital outlays and improvements. During 92-93, the outstanding debt was refunded in order to take advantage of more favorable interest rates as well as to free up \$600,000 held in reserve. At June 30, 1996, \$2,985,000 of these certificates were outstanding, maturing in segments through the year 2000 and bearing interest rates ranging from 3.60 to 5.35 percent.

Overall, the annual debt service requirements, including principal and interest, of the Sheriff for each of the next four years will average \$846,000. The net debt per capita and the ratio of debt service expenditures to General Government expenditures continue to show a downward trend, dropping to \$6.00 and 1.33 percent, respectively.

Cash Management. The Sheriff has two options concerning idle cash: 1) invest it in statutorily allowed securities or 2) allow it to sit in NOW accounts earning interest at a rate of 25 basis points above the average 91 day Treasury Bill rate less 10.0% for FDIC reserve requirements. During 95-96, with interest rates rebounding from previous years' lows, the Sheriff decided to take advantage of the rate increases and become more active in investing idle funds. As such, the investment portfolio has grown from \$14,382,023 to \$26,437,764.

State statutes require the Sheriff to have his deposits insured or collateralized at a rate of 100 percent at all times. During 95-96, this requirement was complied with. As of June 30, 1996, the Sheriff had deposit balances of \$35,797,947 in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB). The investment portfolio noted above was also in the lowest risk category for investments due to the utilization of "joint" accounts at the Federal Reserve Bank.

Risk Management. As noted above, the Sheriff maintains three internal service funds to account for its risk management activities. The first major fund is the Auto Loss and General Liability fund. To protect against risks of loss, the Sheriff participates in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). Under this program, professional liability claims are covered by insurance at the rate of \$100,000 per claim, with an aggregate stop-loss of \$300,000 for each loss year. Excess liability coverage is in effect for losses reported up until August 31, 1990. After that date, once the aggregate loss is met, the Sheriff is completely self-insured. For auto loss claims, the Sheriff is 100 percent self-insured.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE T - PRIOR PERIOD ADJUSTMENTS

Fund balances at the beginning of the fiscal year have been restated to correct errors as follows:

Adjustment	Reason
1	To properly recognize "commissions" earned on sales tax collections under GASB Statement No. 22. In the prior year, only the amounts collected for "sales taxes" were accrued under GASB Statement No. 22. Because the commissions are based on the sales tax collections, they should have also been accrued.

The effect of this change on fund balance at July 1, 1995 is summarized below:

Adjustment	General Fund
1	\$ 2,096,569
Fund Balance: as previously reported	10,843,662
Fund Balance: as restated	<u>\$ 12,940,231</u>

The effect of these changes on excess of revenues over expenditures for the fiscal year ended June 30, 1995 was an increase in the General Fund of \$241,125.

The budgetary fund balance of the Sheriff's General Fund was also restated to correct errors made in the previous year. The August 1995 receipt of sales taxes was accrued for budgetary purposes under GASB Statement No. 22 in error. The Sheriff's budgetary policy on sales tax revenue recognition does not extend to 60 days. Instead, sales taxes are recognized on essentially a cash basis. The effect of this correction was to decrease beginning budgetary fund balance by \$1,447,119. The effect of this change on excess of revenues over expenditures on a budgetary basis for the fiscal year ended June 30, 1995 was a decrease in the General Fund of \$313,463.

The beginning balances of the General Fixed Asset Account Group and the General Long-Term Debt Account Group were also restated to reflect a capital lease which was terminated in May 1995, however, the asset and the lease payments due were mistakenly left on the books. The effect of this correction was a decrease of \$799,518 in the General Fixed Asset Account Group and an decrease of \$151,603 in the General Long-Term Debt Account Group.

**JEFFERSON PARISH SHERIFF'S OFFICE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FISCAL YEAR ENDED JUNE 30, 1996**

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JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - COMMUNITY SERVICES FUNCTION
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
 FOR THE YEAR ENDED JUNE 30, 1996

JUNIOR DEPUTY					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Miscellaneous					
Interest	\$ 1,377	\$ 0	\$ 1,377	\$ 1,400	\$ (23)
Donations	200	0	200	250	(50)
Other	539	0	539	300	239
TOTAL REVENUES	<u>2,116</u>	<u>0</u>	<u>2,116</u>	<u>1,950</u>	<u>166</u>
EXPENDITURES					
Current					
Programs and activities	43,109	0	43,109	35,225	(7,884)
Miscellaneous	104	0	104	125	21
TOTAL EXPENDITURES	<u>43,213</u>	<u>0</u>	<u>43,213</u>	<u>35,350</u>	<u>(7,863)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(41,097)</u>	<u>0</u>	<u>(41,097)</u>	<u>(33,400)</u>	<u>(7,697)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	50,000	0	50,000	50,000	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>50,000</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>8,903</u>	<u>0</u>	<u>8,903</u>	<u>16,600</u>	<u>(7,697)</u>
FUND BALANCE					
Beginning of year	35,232	0	35,232	35,232	0
End of year	<u>\$ 44,135</u>	<u>\$ 0</u>	<u>\$ 44,135</u>	<u>\$ 51,832</u>	<u>\$ (7,697)</u>

ANNUAL BUDGETS		SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS				COMBINED TOTALS	
DEPUTY SCHOLARSHIP	TOTAL	MULTI- JURISDICTIONAL TASK FORCE	PROJECT INCOME	PROPERTY CRIMES PROJECT	TOTAL	June 30, 1996	June 30, 1995
\$ 55,384	\$ 381,719	\$ 680	\$ 259,876	\$ 28,022	\$ 288,578	\$ 670,297	\$ 883,042
0	1,462,765	0	0	0	0	1,462,765	1,320,829
0	379	0	0	0	0	379	47,211
0	3,509	0	0	0	0	3,509	8,374
0	0	17,454	0	0	17,454	17,454	17,317
0	230	0	0	0	0	230	927
0	21,989	0	0	0	0	21,989	16,012
<u>\$ 55,384</u>	<u>\$ 1,870,591</u>	<u>\$ 18,134</u>	<u>\$ 259,876</u>	<u>\$ 28,022</u>	<u>\$ 306,032</u>	<u>\$ 2,176,623</u>	<u>\$ 2,293,712</u>
\$ 0	\$ 5,328	\$ 22,617	\$ 0	\$ 14,431	\$ 37,048	\$ 42,376	\$ 46,132
0	0	6,138	0	0	6,138	6,138	7,161
0	0	0	0	0	0	0	2,692
<u>0</u>	<u>5,328</u>	<u>28,755</u>	<u>0</u>	<u>14,431</u>	<u>43,186</u>	<u>48,514</u>	<u>55,985</u>
0	21,989	0	0	0	0	21,989	16,012
0	19,963	0	0	0	0	19,963	74,968
55,384	1,823,311	(10,621)	259,876	13,591	262,846	2,086,157	2,146,747
<u>55,384</u>	<u>1,865,263</u>	<u>(10,621)</u>	<u>259,876</u>	<u>13,591</u>	<u>262,846</u>	<u>2,128,109</u>	<u>2,237,727</u>
<u>55,384</u>	<u>1,865,263</u>	<u>(10,621)</u>	<u>259,876</u>	<u>13,591</u>	<u>262,846</u>	<u>2,128,109</u>	<u>2,237,727</u>
<u>\$ 55,384</u>	<u>\$ 1,870,591</u>	<u>\$ 18,134</u>	<u>\$ 259,876</u>	<u>\$ 28,022</u>	<u>\$ 306,032</u>	<u>\$ 2,176,623</u>	<u>\$ 2,293,712</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET
 JUNE 30, 1996

	SPECIAL REVENUE FUNDS WITH					
	COMMISSARY SALES	JUNIOR DEPUTY	DRUG ENFORCEMENT	R.U.D.E. PROGRAM	WIDOWS AND ORPHANS	RECREATION AND RELIEF
ASSETS						
Cash and cash equivalents	\$ 78,070	\$ 44,135	\$ 95,776	\$ 46,944	\$ 2,751	\$ 58,659
Investments	258,115	0	1,204,650	0	0	0
Accounts receivable	379	0	0	0	0	0
Accrued interest	74	0	3,435	0	0	0
Due from other governments	0	0	0	0	0	0
Due from other funds	0	0	230	0	0	0
Inventory	21,989	0	0	0	0	0
TOTAL ASSETS	\$ 358,627	\$ 44,135	\$ 1,304,091	\$ 46,944	\$ 2,751	\$ 58,659
LIABILITIES AND FUND EQUITY						
Liabilities						
Due to other funds	\$ 0	\$ 0	\$ 5,328	\$ 0	\$ 0	\$ 0
Due to other governments	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Total Liabilities	0	0	5,328	0	0	0
Fund Equity						
<i>Fund Balances</i>						
Reserved for inventory	21,989	0	0	0	0	0
Reserved for encumbrances	818	0	19,145	0	0	0
Unreserved - undesignated	335,820	44,135	1,279,618	46,944	2,751	58,659
Total Fund Equity	358,627	44,135	1,298,763	46,944	2,751	58,659
Total Fund Equity and Other Credits	358,627	44,135	1,298,763	46,944	2,751	58,659
TOTAL LIABILITIES AND FUND EQUITY	\$ 358,627	\$ 44,135	\$ 1,304,091	\$ 46,944	\$ 2,751	\$ 58,659

SPECIAL REVENUE FUNDS

This fund type is used to account for specific revenues that are restricted to expenditures for particular purposes.

COMMISSARY SALES FUND

The Commissary Sales Fund provides a concession service for the inmates of the parish prison. All profits are used for the benefit of the inmates and prison needs not available from other sources.

JUNIOR DEPUTY FUND

In accordance with Louisiana Revised Statute 33:1422, the Sheriff can spend up to \$50,000 annually to promote youth or junior deputy programs. These funds are accounted for through the Junior Deputy Fund.

DRUG ENFORCEMENT FUND

In accordance with Louisiana Revised Statute 32:1550, the Sheriff receives 60 percent of proceeds collected from the sale of contraband seized during law enforcement activities. These proceeds are to be used exclusively for drug enforcement. These funds are accounted for through the Drug Enforcement Fund.

R.U.D.E. PROGRAM

The R.U.D.E. (Round Up for Drug Enforcement) Program allows Jefferson Parish citizens to round up their water bills to the nearest whole dollar. The money is collected by the Parish of Jefferson and remitted to the Sheriff's Office to be spent on drug enforcement programs.

WIDOWS AND ORPHANS FUND

The Widows and Orphans Fund receives contributions from the public. The proceeds are used to benefit widows and orphans of deputies killed in the line of duty.

RECREATION AND RELIEF FUND

The Recreation and Relief Fund provides a vending machine service for the Sheriff's east bank office. Profits from this fund are used for the benefit of employees, such as equipment for athletic teams and awards for meritorious service.

DEPUTY SCHOLARSHIP FUND

The Deputy Scholarship Fund receives contributions from various civic associations and other nonprofit organizations. Educational expenses of deputies are paid from this fund.

MULTI-JURISDICTIONAL TASK FORCE

To account for the proceeds of various federal grants received through the Louisiana Commission on Law Enforcement to assist in narcotics investigations and prosecutions.

PROJECT INCOME

To account for the project income generated by the Multi-Jurisdictional Task Force Grant. These funds can only be expended on costs similar to those allowable under the grant.

PROPERTY CRIMES PROJECT

To account for the proceeds of various federal grants received through the Louisiana Commission on Law Enforcement to assist in fencing and sting operations.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES
ACTUAL AND BUDGET (BUDGETARY BASIS)
JUNE 30, 1996

	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	AMENDED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
COMMUNITY SERVICES					
Programs and activities	\$ 185,333	\$ (725)	\$ 184,608	\$ 140,900	\$ (43,708)
TOTAL COMMUNITY SERVICES	<u>185,333</u>	<u>(725)</u>	<u>184,608</u>	<u>140,900</u>	<u>(43,708)</u>
PUBLIC SAFETY					
Salaries and benefits					
Salaries - sheriff	94,365	(1,965)	92,400	92,400	0
Salaries - deputies and others	37,640,688	(681,317)	36,959,371	36,960,000	629
Retirement	4,099,533	0	4,099,533	4,118,500	18,967
Insurance	5,922,471	(8,501)	5,913,970	5,920,800	6,830
	<u>47,757,057</u>	<u>(691,783)</u>	<u>47,065,274</u>	<u>47,091,700</u>	<u>26,426</u>
Materials and supplies					
Office supplies	234,114	14,808	248,922	222,600	(26,322)
Uniforms	248,100	(8,269)	239,831	246,400	6,569
Auto and marine	2,435,490	17,598	2,453,088	2,443,800	(9,288)
Other	396,916	5,312	402,228	400,250	(1,978)
	<u>3,314,620</u>	<u>29,449</u>	<u>3,344,069</u>	<u>3,313,050</u>	<u>(31,019)</u>
General operating expenditures					
Advertising	22,149	18,069	40,218	65,000	24,782
Dues and subscriptions	31,676	0	31,676	35,100	3,424
Printing	223,773	(15,131)	208,642	202,300	(6,342)
Utilities	227,387	0	227,387	247,500	20,113
Postage	193,521	0	193,521	189,900	(3,621)
Telephone	490,022	(39,083)	450,939	457,600	6,661
Rent	394,747	4,013	398,760	401,500	2,740
Repairs and maintenance	704,061	(35,094)	668,967	630,910	(38,057)
Outside services	576,402	(8,805)	567,597	523,150	(44,447)
Insurance - auto and general	51,647	(14,000)	37,647	50,800	13,153
Claims and judgments	2,994,832	0	2,994,832	3,008,750	13,918
Prison-related costs	1,032,900	(25,619)	1,007,281	1,050,000	42,719
Other	7,180	0	7,180	7,000	(180)
	<u>6,950,297</u>	<u>(115,650)</u>	<u>6,834,647</u>	<u>6,869,510</u>	<u>34,863</u>
Travel					
Travel and lodging	50,486	0	50,486	52,650	2,164
Conventions and seminars	80,670	(1,363)	79,307	82,200	2,893
	<u>131,156</u>	<u>(1,363)</u>	<u>129,793</u>	<u>134,850</u>	<u>5,057</u>
Capital outlay					
Buildings and improvements	37,677	(1,745)	35,932	41,300	5,368
Equipment	594,446	10,125	604,571	586,000	(18,571)
Vehicles	2,537,836	(398,375)	2,139,461	2,136,950	(2,511)
	<u>3,169,959</u>	<u>(389,995)</u>	<u>2,779,964</u>	<u>2,764,250</u>	<u>(15,714)</u>
TOTAL PUBLIC SAFETY	<u>61,323,089</u>	<u>(1,169,342)</u>	<u>60,153,747</u>	<u>60,173,360</u>	<u>19,613</u>
DEBT SERVICE					
Principal	22,263	(22,263)	0	0	0
Interest	10,506	(10,506)	0	0	0
TOTAL DEBT SERVICE	<u>32,769</u>	<u>(32,769)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 61,541,191</u>	<u>\$ (1,202,836)</u>	<u>\$ 60,338,355</u>	<u>\$ 60,314,260</u>	<u>\$ (24,095)</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

GENERAL FUND
SCHEDULE OF REVENUES
ACTUAL AND BUDGET (BUDGETARY BASIS)
JUNE 30, 1996

	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	AMENDED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
TAXES					
Ad valorem	\$ 10,772,315	\$ 0	\$ 10,772,315	\$ 10,820,000	\$ (47,685)
Sales and use	15,201,111	122,676	15,323,787	14,186,800	1,136,987
	<u>25,973,426</u>	<u>122,676</u>	<u>26,096,102</u>	<u>25,006,800</u>	<u>1,089,302</u>
INTERGOVERNMENTAL					
Federal					
Federal grants	1,227,592	0	1,227,592	1,363,000	(135,408)
State					
State grants	265,241	0	265,241	2,525	262,716
State revenue sharing	1,256,658	0	1,256,658	1,256,650	8
State supplemental pay	2,786,742	0	2,786,742	2,800,000	(13,258)
Housing state prisoners	670,593	0	670,593	692,000	(21,407)
Basic training and other	45,056	0	45,056	25,000	20,056
Video poker allocation	1,288,696	0	1,288,696	1,000,000	288,696
Local					
Reimbursed salaries					
Airport details	2,653,034	0	2,653,034	2,600,000	53,034
Other	1,386,278	153,145	1,539,423	1,190,000	349,423
	<u>11,579,890</u>	<u>153,145</u>	<u>11,733,035</u>	<u>10,929,175</u>	<u>803,860</u>
SERVICE CHARGES, FEES, AND COMMISSIONS					
Commissions					
Taxes, licenses, etc.	25,742,722	22,618	25,765,340	25,247,500	517,840
Fines, forfeitures, etc.	1,230,309	0	1,230,309	1,247,000	(16,691)
Civil and criminal fees	2,673,265	(593)	2,672,672	2,538,700	133,972
Court attendance fees	156,780	0	156,780	159,000	(2,220)
Transportation of prisoners	90,382	0	90,382	84,400	5,982
Feeding and keeping of prisoners	1,030,755	0	1,030,755	1,015,000	15,755
	<u>30,924,213</u>	<u>22,025</u>	<u>30,946,238</u>	<u>30,291,600</u>	<u>654,638</u>
MISCELLANEOUS					
Interest income	846,670	0	846,670	853,100	(6,430)
Public assignments	518,274	0	518,274	510,000	8,274
Subrogations	229,132	0	229,132	235,800	(6,668)
Equipment usage	277,310	0	277,310	290,500	(13,190)
Other	740,966	1	740,967	656,700	84,267
	<u>2,612,352</u>	<u>1</u>	<u>2,612,353</u>	<u>2,546,100</u>	<u>66,253</u>
TOTAL REVENUES	\$ 71,089,881	\$ 297,847	\$ 71,387,728	\$ 68,773,675	\$ 2,614,053

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

GENERAL FUND - STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
JUNE 30, 1996

	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	AMENDED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ 25,973,426	\$ 122,676	\$ 26,096,102	\$ 25,006,800	\$ 1,089,302
Intergovernmental	11,579,890	153,145	11,733,035	10,929,175	803,860
Service charges, fees and commissions	30,924,213	22,025	30,946,238	30,291,600	654,638
Miscellaneous	2,612,352	1	2,612,353	2,546,100	66,253
TOTAL REVENUES	71,089,881	297,847	71,387,728	68,773,675	2,614,053
EXPENDITURES					
Current					
Community services	185,333	(725)	184,608	140,900	(43,708)
Public safety	61,323,089	(1,169,342)	60,153,747	60,173,360	19,613
Debt Service					
Principal	22,263	(22,263)	0	0	0
Interest and fiscal charges	10,506	(10,506)	0	0	0
TOTAL EXPENDITURES	61,541,191	(1,202,836)	60,338,355	60,314,260	(24,095)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,548,690	1,500,683	11,049,373	8,459,415	2,589,958
OTHER FINANCING SOURCES (USES)					
Operating transfers in	12,372	0	12,372	0	12,372
Operating transfers out	(5,895,919)	0	(5,895,919)	(5,895,920)	1
TOTAL OTHER FINANCING SOURCES (USES)	(5,883,547)	0	(5,883,547)	(5,895,920)	12,373
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	3,665,143	1,500,683	5,165,826	2,563,495	2,602,331
FUND BALANCE					
Beginning of year, as restated	12,940,231	(3,338,129)	9,602,102	9,602,102	0
End of year	\$ 16,605,374	\$ (1,837,446)	\$ 14,767,928	\$ 12,165,597	\$ 2,602,331

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**GENERAL FUND - STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (GAAP BASIS)
JUNE 30, 1996**

	1996	(AS RESTATED) 1995
REVENUES		
Taxes	\$ 25,973,426	\$ 24,866,125
Intergovernmental	11,579,890	8,952,453
Service charges, fees and commissions	30,924,213	28,324,998
Miscellaneous	2,612,352	1,995,379
TOTAL REVENUES	<u>71,089,881</u>	<u>64,138,955</u>
EXPENDITURES		
Current		
Community services	185,333	58,323
Public safety	61,323,089	57,263,846
Intergovernmental	0	2,200,000
Debt Service		
Principal	22,263	72,597
Interest and fiscal charges	10,506	22,028
TOTAL EXPENDITURES	<u>61,541,191</u>	<u>59,616,794</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>9,548,690</u>	<u>4,522,161</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	12,372	0
Operating transfers out	(5,895,919)	(1,939,068)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,883,547)</u>	<u>(1,939,068)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>3,665,143</u>	<u>2,583,093</u>
FUND BALANCE		
Beginning of year, as restated	12,940,231	9,642,138
Residual equity transfers	0	715,000
End of year	<u>\$ 16,605,374</u>	<u>\$ 12,940,231</u>

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COMBINING STATEMENTS AND INDIVIDUAL
FUND AND ACCOUNT GROUP SCHEDULES

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE I - TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others at June 30, 1996 include \$804,360 of taxes paid under protest. For June 30, 1996, this amount represents protested sales taxes of \$253,257 and protested ad valorem taxes of \$551,103. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LSA-RS 47:2110) requires the Tax Collector to pay interest at 2 percent per annum on the amounts held. These funds are held in the Tax Collector Agency Fund pending resolution of the protests.

NOTE J - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES/RETAINED EARNINGS

Explanations of the nature and purpose of the reserves and designations of fund balances/retained earnings are as follows:

1. Retained Earnings - Reserved for Self-insurance

As discussed in Note N, the Sheriff is primarily self-insured for losses related to automotive and professional liability claims. After incurring deficits in the Auto Loss and General Liability Internal Service Fund for the past several years, the Sheriff has adopted a plan to fully fund the estimated claims as well as to provide for a reserve for catastrophic losses. During the 94-95 fiscal year, \$1,000,000 was transferred from the General Fund in excess of what would be required to fund current claims. In accordance with GASB Cod Sec C50.124, of the \$808,669 in retained earnings, \$808,669 is noted as being "designated for catastrophic losses".

2. Fund Balance - Reserved for Inventory

This reserve was established as an offset against the asset, inventory, to reflect that the asset does not constitute an available, expendable resource of the fund.

3. Fund Balance - Reserved for Encumbrances

This reserve represents commitments outstanding at June 30, 1996 for the expenditure of funds obligated by open purchase orders and unperformed contracts.

4. Fund Balance - Reserved for Debt Service

This reserve represents monies set aside to fund future debt service payments.

5. Fund Balance - Reserved for Construction

This reserve represents monies set aside from the 1/4 cent sales tax for construction of an 800 MHZ radio system.

6. Fund Balance - Designated

\$8,858,430 of the General Fund's fund balance have been designated to reflect management's plans for financing future projects as follows:

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE R - COMMITMENTS AND CONTINGENCIES (CONTINUED)

As a result of such review, loss contingencies, which could be reasonably estimated, have been categorized as "probable", "reasonably possible", and "remote", as defined in Governmental Accounting Standards Board Codification Section C50 - Claims and Judgments. Loss contingencies amounting to \$4,548,360 categorized as "probable" have been accrued in the Auto Loss and General Liability Internal Service Fund (see Note N).

2. Federal Financial Assistance

The Sheriff participates in certain federal financial assistance programs. The programs have been audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any disallowance of costs; however, the grantor agency may provide for further examinations. Based on past experience, the Sheriff believes that further examinations would not result in any material disallowed costs.

NOTE S - EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The Jefferson Parish Council (a separate entity) provides the Sheriff with a certain amount of office space at no cost. In addition, the Parish is required by State statutes to pay a certain amount of the Sheriff's Office operating expenses. During the fiscal year ended June 30, 1996, the Parish paid \$166,328 of operating expenditures on behalf of the Sheriff. These expenditures are not recorded on the books of the Sheriff. The following is a breakdown of the expenditures paid during the fiscal year ended June 30, 1996:

Type of Expenditure	Amount
Utilities	\$ 107,265
Office supplies	15,285
Insurance premiums	13,155
Advertisements/notices	30,510
Miscellaneous	113
Total	<u>\$ 166,328</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1996

NOTE P - POST-EMPLOYMENT BENEFITS

In addition to the pension benefits described in Note O, the Sheriff provides optional post-employment health-care and/or life insurance benefits to all employees who retire from the Sheriff under the same restrictions as in the above note and to employees eligible for "COBRA". As of June 30, 1996, there were 94 retired employees participating in the post-employment health-care and life plan.

The benefits for the covered employees are provided through a self-insurance program (see Note N) whose monthly premiums are paid jointly by the employee/retiree and the Sheriff. The cost of providing these benefits for the retirees is not separable from the cost of providing benefits for active employees and are recorded on a pay-as-you-go ("cash") basis.

NOTE Q - DEFERRED COMPENSATION PLAN

The Sheriff offers his employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Sheriff (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Sheriff's general creditors. Participants' rights under the plan are equal to those of general creditors of the Sheriff in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the Sheriff's legal counsel that the Sheriff has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Sheriff believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The assets of the Plan at June 30, 1996 totaled \$2,477,319. Investments are managed by the Plan's trustee (PEBSCO). The choice of the investment option(s) are made by the Plan participants.

NOTE R - COMMITMENTS AND CONTINGENCIES

I. Litigation

The Sheriff is named as a defendant in a number of lawsuits arising principally from claims related to automobile accidents, negligence, and discrimination. As discussed in Note N, the Sheriff is primarily self-insured with respect to claims of these types. The Sheriff's insurance department and its attorneys have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if possible, of the amount or range of potential loss to the Sheriff.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE O - PENSION PLAN (CONTINUED)

Generally, all sheriff's and full-time deputies/staff are eligible to participate in the System, provided they meet the statutory criteria of age and physical condition. A member may retire at age 55 with a minimum of 12 years of creditable service or at age 50 with a minimum of 20 years of creditable service. The retirement allowance is equal to the appropriate retirement rate times the number of years of creditable service times the average salary. Upon retirement, members are entitled to annual benefits equal to (1) 2.5% per month of their average salary with 12 or more but less than 15 years of credited service; (2) 2.75% per month of their average salary with 15 or more but less than 20 years of credited service; or (3) 3% per month of their average salary with 20 or more years of credited service.

Average salary is determined based on the member's highest average salary for any consecutive 36 months of service. The System also provides death and disability benefits. Benefits are established by state statute.

2. Contribution Requirements

In addition to ad valorem and insurance premium taxes that are remitted to the System (which constitute the major funding of the System), covered employees are required by state statute to contribute 8.7 percent of gross salary, to which the Sheriff adds a statutorily required 6 percent contribution as an employer's match. Of the employee's 8.7 percent, the Sheriff contributes 7 percent. The employees' contributions for the year ended June 30, 1996 totaled \$514,158 (1.7 percent) and the employer share was \$4,071,655 (13 percent). Additional employer contributions made under the DROP plan amounted to \$27,878 (which equals 6 percent of DROP plan salaries totaling \$438,665). The Sheriff's contribution to the System represents 21.5 percent of the total current year actuarially determined contribution requirements for all employees covered by the pension plan.

3. Pension Benefit Obligation

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefits obligations for individual participating sheriffs. The pension benefit obligation at June 30, 1995 (the latest date for which information was available), for the System as a whole, determined through an actuarial valuation performed as of that date, was approximately \$470,491,900. The System's net assets available for benefits on that date (valued at market) were approximately \$399,291,542, leaving an unfunded pension benefit obligation of approximately \$71,200,358.

4. Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1995 Comprehensive Annual Financial Report (a separate report). The Sheriff does not guarantee the benefits granted by the System.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE N - RISK MANAGEMENT (CONTINUED)

At June 30, 1996, the Auto Loss and General Liability Internal Service Fund had cash and investments of \$5,242,359 designated for payment of these claims. See Note C for additional information on the Sheriff's deposits and investments. In addition, \$808,669 has been designated as a reserve for catastrophic losses (see Note J).

2. Group Health and Life Insurance

The Sheriff provides health, accident, and life insurance to its employees. Under this program, which is administered by a service agent, the Sheriff is self-insured for claims reported during the year up to the "stop-loss" amount of \$100,000 per person. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These interfund "premiums" are treated as quasi-external transactions and are shown on the financial statements as an expenditure to the General Fund and a revenue to the Internal Service Fund. Excess liability for claims over the stop-loss amount up to \$1,000,000 is provided for through a commercial insurance carrier. There were no claims in excess of the excess-liability coverage provided. At June 30, 1996, a liability of \$1,098,914 has been accrued, which represents the amount of claims reported to the service agent but not yet paid. The fund has retained earnings of \$1,786,003 at June 30, 1996.

Changes in the balances of claims and judgments payable during the past two fiscal years is as follows:

Fiscal Year	Claims Payable at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable at End of Year
1994-95	\$ 990,075	\$ 5,152,129	\$ 4,773,138	\$ 1,369,066
1995-96	\$ 1,369,066	\$ 4,993,516	\$ 5,263,668	\$ 1,098,914

3. Radio Loss

The Sheriff provides coverage against the risk of loss of hand-held radios due to negligence. Funding comes from charges for premiums collected from employees. Participation is voluntary and is subject to a \$200 deductible.

NOTE O - PENSION PLAN

1. Plan Description

Substantially all employees of the Jefferson Parish Sheriff are members of the Louisiana Sheriff's Pension and Relief Fund (the "System"), a cost-sharing multiple-employer public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees. Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System to fund accrued benefits. Both employer and employee contribution rates are approved by the Louisiana Legislature. For the fiscal year ended June 30, 1996, the Sheriff's total payroll was \$39,993,453 and the payroll covered by the System was \$31,410,105.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE N - RISK MANAGEMENT

1. Auto Loss and General Liability

The Sheriff is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees and to the public; and natural disasters. To protect against these risks, the Sheriff participates in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). Under this program, general/professional liability cases are covered by insurance at the rate of \$100,000 per claim, with an aggregate stop-loss of \$300,000 for each loss year. Excess liability coverage is in effect for losses reported up until August 31, 1990. No excess coverage is available for losses reported after that date, thus, once the aggregate loss is met, the Sheriff is completely self-insured on general/professional liability cases.

For the majority of auto loss claims, it is the policy of the Sheriff not to purchase commercial or other insurance for the risks of losses to which it is exposed. Thus, the Sheriff is 100 percent self-insured. The costs of servicing the auto loss claims and making claim payments are accounted for in the Auto Loss and General Liability Internal Service Fund. The General Fund provides an "operating subsidy" to the fund in the form of an operating transfer to finance the claims expense. This subsidy considers recent trends in actual claims experience of the Sheriff and, beginning in 1995, makes provision for catastrophic losses.

At June 30, 1996, the Auto Loss and General Liability Internal Service Fund had a retained earnings of \$808,669, after accruing an estimated \$4,548,360 in claims and judgments payable. This amount includes a liability for claims incurred but not reported of \$1,273,939. These liabilities are based on the requirements of Financial Accounting Standards Board Statement No. 5, "Accounting for Contingencies", which requires that a liability for claims be recorded if information prior to the issuance of the financial statements indicate that it is probable and the amount of the loss can be reasonably estimated.

Loss development factors are used by management to estimate the ultimate liabilities, however, because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in exact amounts. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

Claims against the Sheriff have totaled approximately \$10,694,641 over the past few years, for which the Sheriff estimates it has \$4,548,360 left to pay. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

Fiscal Year	Claims Payable at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable at End of Year
1993-94	\$ 4,722,545	\$ 952,282	\$ 1,151,705	\$ 4,523,122
1994-95	\$ 4,523,122	\$ 1,313,296	\$ 2,651,154	\$ 3,185,264
1995-96	\$ 3,185,264	\$ 3,191,447	\$ 1,828,351	\$ 4,548,360

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE M - INTERFUND TRANSACTIONS (CONTINUED)

OPERATING TRANSFERS

A summary of operating transfers by fund type for the fiscal year ended June 30, 1996 is as follows:

Fund Type	Transfers To or From	Operating Transfers In	Operating Transfers Out
General Fund	Junior Deputy	\$ 0	\$ 50,000
	Property Crimes Project	12,372	0
	LED 1992 Series Sinking Fund	0	845,919
	Communications Reserve Capital Project	0	5,000,000
		<u>12,372</u>	<u>5,895,919</u>
Special Revenue			
Junior Deputy	General Fund	50,000	0
Property Crimes Project	General Fund	0	12,372
		<u>50,000</u>	<u>12,372</u>
Debt Service			
LED 1992 Series Sinking Fund	General Fund	845,919	0
Capital Project			
Communications Reserve	General Fund	5,000,000	0
		<u>\$ 5,908,291</u>	<u>\$ 5,908,291</u>

RESIDUAL EQUITY TRANSFERS

A summary of residual equity transfers for the fiscal year ended June 30, 1996 is as follows:

Fund	Transfers To or From	Residual Equity Transfers In	Residual Equity Transfers Out
Project Income Fund	Multi-Jurisdictional Task Force Grant	\$ 240,054	\$ 0
Multi-Jurisdictional Task Force Grant	Project Income Fund	0	240,054
		<u>\$ 240,054</u>	<u>\$ 240,054</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE M - INTERFUND TRANSACTIONS

RECEIVABLES/PAYABLES

Individual balances due from/to other funds at June 30, 1996 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 81,087	\$ 115,679
Special Revenue Funds		
Drug Enforcement	230	5,328
Multi-Jurisdictional Task Force	0	22,617
Property Crimes Project	0	14,431
	<u>230</u>	<u>42,376</u>
Proprietary Funds		
Auto Loss and General Liability	19,199	0
Group Health and Life Program	89,706	0
Self-insured Radio	2,187	0
	<u>111,092</u>	<u>0</u>
Agency Funds		
Sheriff's Account	0	2,627
Inmate Deposit	4,587	0
Narcotics Seizure	0	230
Juvenile Processing and Lock-up Center	0	14,054
Courtroom Construction	0	22,030
	<u>4,587</u>	<u>38,941</u>
Totals	<u>\$ 196,996</u>	<u>\$ 196,996</u>

Amounts due to the General Fund from the various Agency Funds are included in accounts receivable of the General Fund and in amounts due to taxing bodies and others in the Agency Funds. The amounts include sales taxes receivable, ad valorem taxes receivable, fines, commissions, interest, etc.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE K - TAXES AND COMMISSIONS (CONTINUED)

3. Ad Valorem Tax

In lieu of a commission on ad valorem taxes collected by the Sheriff as Ex-Officio Tax Collector, the Sheriff levies an ad valorem tax on real property within the Parish. The levy is generally made as of November 15 of each year. The tax is then due, and becomes an enforceable lien on the property, on the first day of the month following the filing of the tax roll by the Parish Assessor with the Louisiana Tax Commission (usually December 1). The tax is delinquent 30 days after its due date.

Ad valorem taxes are levied based on property values determined by the Jefferson Parish Assessor's Office (a separate entity). All land and residential improvements are assessed at 10 percent of its fair market value, and other property at 15 percent of its fair market value. A homestead exemption is in effect which essentially makes the first \$7,500 of assessed value exempt from taxes.

The number of mills levied on the 1995 and 1994 tax rolls was 8.28.

NOTE L - STATE REVENUE SHARING

State revenue sharing funds provided by Article 7, § 26 of the State Constitution totaling \$9,498,795 were received during the year and distributed by the Tax Collector Agency Fund as follows:

Distributed To	Amount
State:	
Treasurer (EJLD)	\$ 486,106
Jefferson Parish:	
Ambulance District No. 1	5,817
Coroner	106,990
Council	4,470,381
Public School System	1,893,342
Sheriff	1,256,658
Water District No. 1	685,820
Other:	
West Jefferson Levee District	325,482
Various state pension plans	268,199
Total	<u>\$ 9,498,795</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

**NOTE J - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES/RETAINED EARNINGS
(CONTINUED)**

Designated for 800 MHz Radio System Construction - Part of the 1994 1/4 cent sales tax proposal was to upgrade the Sheriff's communication system by constructing an 800 MHz radio system. Preliminary estimates place the cost of the system at between \$11 and \$14 million. The Sheriff has set up a Capital Projects Fund at June 30, 1996 to begin reserving the monies needed. As of June 30, 1996, \$5 million was transferred into this fund and another \$7,500,000 is currently designated in the General Fund.

Designated for Matching of Federal Grant - The Sheriff's Office was recently awarded a COPS MORE "technology" grant from the U.S. Department of Justice for \$2.5 million to provide computers/radios for deputies' cars as part of the 800 MHz radio upgrade. The grant calls for a 75/25 split, whereby the federal government will provide \$1.875 million and the Sheriff's Office will provide \$675,000. This \$675,000 designation represents the Sheriff's share of the cost.

Designated for Telephone and Computer Upgrades - The Sheriff's Office is in the process of replacing the current telephone system and the computerized financial system. Preliminary estimates of the upgrades total \$500,000.

Designated for Fuel Tank Removal - EPA guidelines require the removal and replacement of fuel tanks every few years. The Sheriff is in the process of obtaining quotes to remove the tanks at the Eastbank and Westbank motor pools. Estimated costs are \$50,000 each, for a total designation of \$100,000.

Designated for Subsequent Year's Expenditures - A designation of \$83,430 has been set up in the General Fund to reflect the amount of current available fund balance budgeted in the subsequent year as a funding source.

NOTE K - TAXES AND COMMISSIONS

1. Sales Tax

The total sales tax levied in Jefferson Parish during the fiscal year ended June 30, 1996 was 8 3/4 percent. Of this 8 3/4 percent, 4 percent is levied by the State, 1 1/2 percent is levied by the Jefferson Parish Public School System (a separate entity), 3 percent is levied by the Parish of Jefferson (a separate entity), and 1/4 percent is levied by the Sheriff. Of the 3 percent levied by the Parish, 1/8 of one percent is dedicated to the Sheriff to finance the operations of the Law Enforcement District.

2. Commissions

As Ex-Officio Tax Collector of the Parish of Jefferson, the Sheriff is responsible for the collection and distribution of ad valorem taxes, sales and use tax, parish occupational licenses, state revenue sharing funds, sportsmen licenses, fines, costs, and forfeitures imposed by the district courts. On all collections (other than ad valorem taxes), the Sheriff charges a commission ranging from 9 1/2 to 15 percent of the amount collected.

GENERAL FUND

This fund is the principal operating fund of the Sheriff's Office and is used to account for the financial resources and expenditures not accounted for in any other fund.

management, all applicable Federal and State agencies, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Rehowe & Company

Metairie, Louisiana
December 12, 1996

JEFFERSON PARISH SHERIFF'S OFFICE
 GREYNA, LOUISIANA

SCHEDULE OF FEDERAL, STATE AND LOCAL FINANCIAL ASSISTANCE
 For the Year Ended June 30, 1996

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
FEDERAL ASSISTANCE					
U.S. DEPARTMENT OF JUSTICE					
Direct Programs:					
Office of Community Oriented Policing COPS AHEAD (Project STAR)	16.710 (M)	95-CC-WX-0225	01-Apr-95	31-Mar-98	\$ 2,194,954 (1)
Drug Enforcement Administration DEA - State and Local Task Force Overtime Agreement	16.579	Vendor ID # 700540002	Project Completion		Reimbursement
Justice Management Division Organized Crime Drug Enforcement Task Force (OCDEF)	16.580	Investigation # GC - LAEQ92	Project Completion		Reimbursement
Total Direct Programs					
Passed Through Jefferson Parish Criminal Justice Coordinating Council:					
Correctional Options Project - FY COGP Part I	16.580	unknown	01-Oct-95	31-Mar-97	Reimbursement (4)
Passed Through Louisiana Commission on Law Enforcement:					
Serious Habitual Offender Program (SHOCAP)	16.540	94-J7-J.04-0229	01-Jul-94	30-Sep-95	33,725 (1)
Gang Intelligence Officer	16.544	APPLIED FOR	?????	?????	33,866 (1)
National Criminal History Improvement Program (NCHIP/LE)	16.554	?????	01-Oct-95	30-Sep-97	318,000 (3)
Crime Lab Upgrade	16.579	L96-8-008	01-Jul-95	30-Jun-96	59,000
Crime Lab Upgrade	16.579	95-B7-B.15-0052	01-Oct-95	30-Apr-96	39,943 (1)
Narcotics Intelligence Computer System	16.579	95-B7-B.07-0065	01-Sep-95	31-Aug-96	41,587 (1)
Metro Serial Killer Task Force	16.579	94-B7-B.02-0D39	01-Dec-95	30-Sep-96	64,866 (1)
Property Crimes (Sting Operation)	16.579	93-B7-B.05-0C09	01-Jun-93	30-Jun-95	78,155 (1)
Multi-Jurisdictional Task Force	16.579	95-B7-B.02-0E07	16-Mar-95	31-Jul-96	232,828 (1)
Total Passed Through Louisiana Commission on Law Enforcement					
TOTAL U.S. DEPARTMENT OF JUSTICE					
DEPARTMENT OF EDUCATION					
Passed Through Governor's Office of the State of Louisiana					
Governor's Safe and Drug-Free Schools Program Community Liaison	Unknown	28-96-76HN-D	01-Jul-95	30-Jun-96	10,000
DARE Supplies	Unknown	28-96-76HO-D	01-Jul-95	30-Jun-96	10,000
TOTAL DEPARTMENT OF EDUCATION					
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Passed Through Louisiana Department of Military Affairs:					
Emergency Assistance (May 8th Flood)	83.516	DR# 1049/PA ID# 051-91001	Project Completion		262,719 (1)
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					
TOTAL FEDERAL ASSISTANCE					

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

EXPENDITURES IN EXCESS OF APPROPRIATIONS

The following funds had expenditures on a budgetary basis in excess of appropriations for the year ended June 30, 1996:

	Expenditures	Budget	Excess
General Fund	\$ 60,338,355	\$ 60,314,260	\$ (24,095)
Special Revenue Funds			
Commissary Sales	241,565	239,150	(2,415)
Junior Deputy	43,213	35,350	(7,863)
Drug Enforcement	1,083,420	1,078,425	(4,995)

Expenditures exceeded appropriations in the General Fund in the community services programs and activities line-item and in materials and supplies. Expenditures exceeded appropriations in the Commissary Sales fund due to sales exceeding budget. Additional inventory and supplies were purchased with excess revenues. The Junior Deputy fund exceeded budget in the programs and activities line-item due to the Sheriff increasing his funding of youth programs late in the year. The Drug Enforcement fund's excess occurred primarily in salaries. All of the excesses noted were absorbed by available fund balance.

NOTE C - DEPOSITS AND INVESTMENTS

At fiscal year end, the carrying amount of the Sheriff's deposits was \$34,749,010 and the bank balance was \$35,757,947. The bank balance is categorized as follows:

Category	Bank Balance
Amount insured by FDIC, or collateralized with securities held by the Sheriff's agent in the Sheriff's name	\$ 35,757,947
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Sheriff's name	0
Uncollateralized (includes balance that is collateralized with securities held by the pledging financial institution but not in the Sheriff's name)	0
Total Bank Balance	<u>\$ 35,757,947</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET

In accordance with the Louisiana Local Government Budget Act (LSA-RS 39:1301), the procedures used by the Sheriff in establishing the budgetary data reflected in the financial statements include public notices of the proposed budget, public inspections, and public hearings. The budget is then legally adopted by the Sheriff through a formal implementation letter. All amendments to the budget must also be approved by the Sheriff. Budgeted amounts included in the accompanying statements are as originally adopted or as finally amended by the Sheriff as of June 24, 1996.

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General and Special Revenue Fund Types present comparison of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differs from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other sources over expenditures and other uses for the year ended June 30, 1996, is presented below.

	General	Special Revenue
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 5,165,826	\$ (19,337)
ADJUSTMENTS:		
Basis differences		
To adjust for accrual of sales taxes	(144,702)	0
To adjust expenditures for unpaid invoices	(203,065)	0
To adjust expenditures for payroll accrual	(836,473)	0
Timing differences		
To adjust for encumbrances	(316,443)	(54,999)
Entity differences		
To record excess of revenues and other sources over expenditures and other uses for non-budgeted funds	0	(35,282)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	\$ 3,665,143	\$ (109,618)

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - COMMUNITY SERVICES FUNCTION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 1996

TOTAL - COMMUNITY SERVICES FUNCTION					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Service charges, fees and commissions					
Commissary sales	\$ 279,973	\$ 0	\$ 279,973	\$ 271,000	\$ 8,973
	<u>279,973</u>	<u>0</u>	<u>279,973</u>	<u>271,000</u>	<u>8,973</u>
Miscellaneous					
Interest	21,946	0	21,946	21,150	796
Donations	200	0	200	250	(50)
Other	539	0	539	300	239
	<u>22,685</u>	<u>0</u>	<u>22,685</u>	<u>21,700</u>	<u>985</u>
TOTAL REVENUES	<u>302,658</u>	<u>0</u>	<u>302,658</u>	<u>292,700</u>	<u>9,958</u>
EXPENDITURES					
Current					
Materials and supplies	36,116	76	36,192	35,550	(642)
Cost of merchandise sold	201,025	0	201,025	200,100	(925)
Programs and activities	43,109	0	43,109	35,225	(7,884)
Miscellaneous	2,877	0	2,877	2,725	(152)
Capital outlay	1,575	0	1,575	900	(675)
TOTAL EXPENDITURES	<u>284,702</u>	<u>76</u>	<u>284,778</u>	<u>274,500</u>	<u>(10,278)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>17,956</u>	<u>(76)</u>	<u>17,880</u>	<u>18,200</u>	<u>(320)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	50,000	0	50,000	50,000	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>50,000</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>67,956</u>	<u>(76)</u>	<u>67,880</u>	<u>68,200</u>	<u>(320)</u>
FUND BALANCE					
Beginning of year	334,806	(747)	334,059	334,059	0
End of year	<u>\$ 402,762</u>	<u>\$ (823)</u>	<u>\$ 401,939</u>	<u>\$ 402,259</u>	<u>\$ (320)</u>

COMMENTS AND RECOMMENDATIONS
Bank Accounts

1. COMMENT

It was noted that the Tax Collector's general ledger includes several bank accounts that have been closed for several years. These accounts reflect negative book balances which are caused by stale dated outstanding checks.

The following is a breakdown of the negative balances:

Fines (Fund 540)	\$ 409
Property Tax (Fund 560)	102,457
Property Tax - Escrow (Fund 560)	7,258
Sales Tax (Fund 570)	<u>1,521</u>
Total	<u>\$ 111,645</u>

RECOMMENDATION

The Sheriff should research the outstanding checks to determine if the unclaimed funds should be remitted to the state in accordance with Louisiana Revised Statute R. S. 9:164. Any remittances to the State should be made by November 1, 1997 which is the due date of the next filing period.

RESPONSE

These items will be investigated and the appropriate corrective action will be taken.

CASH DISBURSEMENTS

2. COMMENT

As noted in prior years, property tax refunds are backed out of the property tax distribution reports and grand recaps when the refunds are identified. However, refund checks are not generated until requested by the taxpayer or mortgage company. Since the amount of refunds actually issued does not agree with the amount deducted from the grand recaps, the tax collector accountant cannot rely on the grand recaps to reconcile the amount of refunds issued.

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Philip W. Rebowe, CPA

The Honorable Harry Lee
Jefferson Parish sheriff
Gretna, Louisiana

We have audited the general purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana as of and for the year ended June 30, 1996, and have issued our report thereon dated December 12, 1996. As part of our audit, we considered the Sheriff's internal control structure in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

This memorandum summarizes various administrative and other matters which have come to our attention. While not involving reportable conditions, these matters do present opportunities for strengthening the internal control structure and improving the operating efficiency of the Sheriff.

We have already discussed many of these comments and suggestions with various Sheriff's office personnel and have included their responses. We will be pleased to discuss these comments and suggestions with you in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations.

Rebowe & Company

Metairie, Louisiana
December 12, 1996

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**JEFFERSON PARISH SHERIFF
GRETNA, LOUISIANA**

MEMORANDUM OF ADVISORY COMMENTS

For the Year Ended June 30, 1996

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
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Philip W. Rebowe, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the general purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 12, 1996.

In connection with our audit of the general purpose financial statements of the Sheriff and with our consideration of the Sheriff's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression on an opinion on the Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Sheriff had not complied, in all material respects, with those requirements.

This report is intended for the information of the Jefferson Parish Sheriff, the Sheriff's management, all applicable Federal and State agencies, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Rebowe & Company

Metairie, Louisiana
December 12, 1996

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

6. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General and Special Revenue Funds. Encumbrances outstanding at year end are reported as reservations of fund balance because they do not constitute expenditures nor liabilities.

7. Cash and Investments

Cash and cash equivalents shown on the face of the Combined Balance Sheet include amounts in demand deposits and petty cash.

Investments are stated at cost or amortized cost, except for investments in the Deferred Compensation Agency Fund, which are reported at market value.

Louisiana Revised Statutes (LSA-RS 33:2955) authorize the Sheriff to invest in (1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government, (2) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. government instrumentalities, (3) direct security repurchase agreements of any federal book entry only securities, (4) time certificates of deposits of state banks organized under the laws of Louisiana and national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations, (5) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, or (6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

For the purposes of the statement of cash flows, the Proprietary Funds consider all highly liquid investments with a maturity of three months or less when purchased, to be cash equivalents.

8. Pooled Assets

The Sheriff follows the practice of pooling the cash and investments of all funds controlled by the Bureau of Revenue and Taxation Department. Total cash and investments of the pool are reported in the various sub-funds of the Tax Collector Agency Fund as "Share of Bureau Pool". Sub-funds with a negative share report the advance as an interfund payable and the Property Tax Sub-Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Accumulated interest and fiscal charges which have not yet been allocated to the various funds are netted against the pool's cash and investment to arrive at "net pooled assets".

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Philip W. Rebowe, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM PROGRAMS

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the general purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 12, 1996.

We have also audited the Sheriff's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1996. The management of the Jefferson Parish Sheriff, is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Sheriff's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Jefferson Parish Sheriff complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1996.

This report is intended for the information of the Jefferson Parish Sheriff, the Sheriff's

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes and sales taxes are considered available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due, and certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual are state revenue sharing, intergovernmental reimbursements, interest and grants. Ad valorem taxes, sales taxes, fines, commissions and costs collected and held by the Tax Collector Agency Fund on behalf of the Sheriff's General Fund are also accrued. Substantially all other revenues are recorded when received.

The accrual basis of accounting is utilized by the proprietary fund type. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

The Sheriff may also report deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable and available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability of deferred revenue is removed from the combined balance sheet and revenue is recognized.

5. **Budget and Budgetary Accounting**

Formal budgetary accounting is employed as a management control device during the year for the General and Special Revenue Funds (except for the three Federal grant funds). Budgets are legally adopted for the funds through a resolution authorized by the Sheriff. Budgetary data for the Federal Grant Special Revenue Funds are not presented since the funds are budgeted over the life of the respective grant and not on an annual basis. Formal budgetary accounting is not employed for the Debt Service Fund because effective control is alternatively achieved through the indenture provisions of the certificates.

Expenditures may not exceed budgeted appropriations at the fund level. Appropriations which are not expended nor encumbered lapse at year end.

Budgets are adopted for the General and Special Revenue Funds on a basis consistent with generally accepted accounting principles (GAAP), except that (1) expenditures represented by unpaid invoices received after the year-end budgetary cut-off and which had not been encumbered are recognized when paid, (2) encumbrances are recorded as expenditures, (3) amounts paid under capital leases are budgeted as rent expense rather than debt service, and (4) sales taxes and the related commissions are recorded when received.

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Philip W. Rebowe, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the general purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 12, 1996.

We have applied procedures to test the Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative (Common Rule) requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Sheriff had not complied, in all material respects, with those requirements.

This report is intended for the information of the Jefferson Parish Sheriff, the Sheriff's

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During the year ended June 30, 1996, the Sheriff expended 66 percent of its total federal financial assistance under a major federal financial assistance program and FEMA (CFDA No. 83.516), a nonmajor federal financial assistance program.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with general requirements, specific requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the Jefferson Parish Sheriff's major federal financial assistance program, which is identified in the accompanying schedule of Federal Financial Assistance and the aforementioned nonmajor program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Sheriff, in a separate letter, entitled "Memorandum of Advisory Comments", dated December 12, 1996.

This report is intended for the information of the Jefferson Parish Sheriff, the Sheriff's management, all applicable Federal and State agencies, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Rebowe & Company

Metairie, Louisiana
December 12, 1996

are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Applications:

- Cash
- Expenditures for goods, services and accounts payable
- Payroll and related liabilities

General Requirements:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative (Common Rule) requirements

Specific Requirements:

- Types of services
- Eligibility

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

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Philip W. Rebowe, CPA

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the general purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 12, 1996. We have also audited the compliance of the Jefferson Parish Sheriff with requirements applicable to major federal financial assistance programs and have issued our report thereon dated December 12, 1996 and on the compliance of the Jefferson Parish Sheriff with requirements applicable to major programs.

We conducted our audits in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Sheriff, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended June 30, 1996, we considered the internal control structure of the Jefferson Parish Sheriff in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the Jefferson Parish Sheriff and on the compliance of the Sheriff with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated December 12, 1996.

The management of the Jefferson Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management

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FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE JUNE 30, 1996	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
GRANTS	OTHER			FEDERAL/STATE	LOCAL	
\$ 85,746	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
181,676	0	72,760	254,436	254,436	0	254,436
17,280	0	5,400	22,680	22,680	0	22,680
0	0	5,786	5,786	5,786	0	5,786
0	0	2,500	2,500	2,500	0	2,500
<u>284,702</u>	<u>0</u>	<u>86,446</u>	<u>285,402</u>	<u>285,402</u>	<u>0</u>	<u>285,402</u>
2,570	0	0	2,570	2,570	0	2,570
5,661	0	0	5,661	5,661	0	5,661
2,482	0	0	2,482	2,482	0	2,482
1,500	0	586	2,086	2,086	0	2,086
0	0	8,000	8,000	8,000	0	8,000
0	0	563	563	563	0	563
<u>12,213</u>	<u>0</u>	<u>9,149</u>	<u>21,362</u>	<u>21,362</u>	<u>0</u>	<u>21,362</u>
2,519	0	0	2,519	2,519	0	2,519
<u>2,519</u>	<u>0</u>	<u>0</u>	<u>2,519</u>	<u>2,519</u>	<u>0</u>	<u>2,519</u>
134	0	0	134	134	0	134
<u>134</u>	<u>0</u>	<u>0</u>	<u>134</u>	<u>134</u>	<u>0</u>	<u>134</u>
\$ <u>299,568</u>	\$ <u>0</u>	\$ <u>95,595</u>	\$ <u>309,417</u>	\$ <u>309,417</u>	\$ <u>0</u>	\$ <u>309,417</u>
\$ <u>1,335,470</u>	\$ <u>194,887</u>	\$ <u>320,739</u>	\$ <u>1,752,346</u>	\$ <u>1,557,459</u>	\$ <u>194,887</u>	\$ <u>1,752,346</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETN, LOUISIANA

SCHEDULE OF FEDERAL, STATE AND LOCAL FINANCIAL ASSISTANCE
 For the Year Ended June 30, 1996

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
STATE AND LOCAL ASSISTANCE					
LOUISIANA COMMISSION ON LAW ENFORCEMENT					
Drug Abuse Resistance Education (DARE) - 94/95		E95-8-054	01-Jul-94	30-Jun-95	\$ 166,150
Drug Abuse Resistance Education (DARE) - 95/96		E96-7-016	01-Jul-95	30-Jun-96	226,141
Enhanced Training Reimbursement		T96-8-A.2-0002	Project Completion		Reimbursement
JPSO Training Academy Equipment Grant	16.579	?????	01-Jul-95	30-Jun-96	6,000
Violence Against Women Equipment Grant	16.588	?????	01-May-96	31-Oct-96	2,500
Total					
CRIMINAL JUSTICE COORDINATING COUNCIL					
Hazardous Devices Training Course	N/A	N/A	Project Completion		Reimbursement
IACP Conference	N/A	N/A	Project Completion		Reimbursement
Intermediate Jailers Instructor Course	N/A	N/A	Project Completion		Reimbursement
Basic Training	N/A	N/A	Project Completion		Reimbursement
Mid-Management Course	N/A	N/A	Project Completion		Reimbursement
FBI Bomb Technician Course	N/A	N/A	Project Completion		Reimbursement
Total					
LOUISIANA HIGHWAY SAFETY COMMISSION					
Holiday Enforcement Grants (July 4 & Labor Day)	N/A	N/A	Project Completion		Reimbursement
Total					
LOUISIANA DEPARTMENT OF WILDLIFE AND FISHERIES					
Hunter Safety Training Course	N/A	N/A	Project Completion		Reimbursement
Total					

TOTAL STATE AND LOCAL ASSISTANCE

GRAND TOTAL

- (1) - Amount includes matching share
- (2) - Grant called for 75% federal share, 10-15% state share, and 10-15% local share.
- (3) - Award represents the funds to be paid JPSO under a Cooperative Agreement with the State.
- (4) - The Parish of Jefferson is the grantee, while the JPSO is one of several agencies providing direct and in-kind services.
- (M) - Represents a "major" program

FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE JUNE 30, 1996	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
GRANTS	OTHER			FEDERAL/STATE	LOCAL	
\$ 526,207	\$ 102,487	\$ 132,279	\$ 760,973	\$ 658,486	\$ 102,487	\$ 760,973
33,649	0	1,853	31,287	31,287	0	31,287
1,862	0	97	1,959	1,959	0	1,959
<u>561,718</u>	<u>102,487</u>	<u>134,229</u>	<u>794,219</u>	<u>691,732</u>	<u>102,487</u>	<u>794,219</u>
0	0	31,585	31,585	31,585	0	31,585
16,982	726	0	17,708	16,982	726	17,708
0	0	0	0	0	0	0
0	0	0	0	0	0	0
42,347	0	16,653	59,000	59,000	0	59,000
22,500	9,004	2,500	34,004	25,000	9,004	34,004
27,630	10,743	2,662	41,035	30,292	10,743	41,035
5,229	4,791	8,131	18,151	13,360	4,791	18,151
13,190	608	0	2,317	1,709	608	2,317
99,460	42,546	17,762	162,460	119,914	42,546	162,460
<u>227,338</u>	<u>68,418</u>	<u>47,708</u>	<u>334,675</u>	<u>266,257</u>	<u>68,418</u>	<u>334,675</u>
<u>789,056</u>	<u>170,905</u>	<u>213,522</u>	<u>1,160,480</u>	<u>989,574</u>	<u>170,905</u>	<u>1,160,479</u>
8,108	0	1,622	9,730	9,730	0	9,730
0	0	10,000	10,000	10,000	0	10,000
<u>8,108</u>	<u>0</u>	<u>11,622</u>	<u>19,730</u>	<u>19,730</u>	<u>0</u>	<u>19,730</u>
238,737	23,982	0	262,719	238,737	23,982	262,719
<u>238,737</u>	<u>23,982</u>	<u>0</u>	<u>262,719</u>	<u>238,737</u>	<u>23,982</u>	<u>262,719</u>
\$ <u>1,035,902</u>	\$ <u>194,887</u>	\$ <u>225,144</u>	\$ <u>1,442,929</u>	\$ <u>1,248,041</u>	\$ <u>194,887</u>	\$ <u>1,442,928</u>

management, all applicable federal and state agencies, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Rebowe & Company

Metairie, Louisiana
December 12, 1996

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The second major fund is the Group Health and Life Insurance fund. Under this program, which is administered by a third-party service agent, the Sheriff is self-insured for claims reported during the year up to the stop-loss amount of \$100,000 per person. Excess liability for claims over the stop-loss amount is provided for through a commercial insurance carrier. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. The Sheriff continues to utilize the expertise of a medical plans administrative consulting group in order to monitoring the financial health of the program. On January 1, 1996, the Sheriff switched third-party service agents, resulting in substantial savings to the fund through reduced administrative costs.

OTHER INFORMATION

Independent Audit. State statutes require an annual audit by independent certified public accountants. Such an audit has been performed and the opinion of the auditing firm on the Sheriff's financial statements is included in the Financial Section of this report. For the year ended June 30, 1996, an unqualified or "clean" opinion was issued.

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 1995 Comprehensive Annual Financial Report (CAFR). In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the program requirements, and we are submitting it to GFOA.

Acknowledgment. The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the comptroller, accounting, and administrative departments. We would like to express our appreciation to all members of the departments who assisted and contributed to this year's audit. Finally, credit should be given to you, Sheriff Lee, for your continued interest and support in planning and conducting the financial operations of the Sheriff's Office in a dedicated and responsible manner.

Respectfully submitted,



Newell D. Normand
Comptroller



Paul C. Rivera, CPA
Internal Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Jefferson Parish Sheriff,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1995

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Arthur R. Lynch
President

Jeffrey L. Esser
Executive Director

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**SELECTED OFFICIALS OF THE SHERIFF'S OFFICE
June 30, 1996**

Harry Lee
SHERIFF

Gerald Guidroz
CHIEF ADMINISTRATIVE OFFICER

Betty Adams
ADMINISTRATIVE ASSISTANT

Newell Normand
CHIEF DEPUTY/COMPTROLLER

Craig Taffaro
OPERATIONS COMMANDER

John Day
TECHNICAL SERVICES

Knot Farrington
FLEET MANAGEMENT

August Claverie
SPECIAL INVESTIGATIONS COMMANDER

Bubby Gauthreaux
TAX BUREAU COMMANDER

James Miller
INTERNAL MANAGEMENT COMMANDER

Richard Rodrigue
CRIMINAL INVESTIGATIONS COMMANDER

Gary Schwabe
CORRECTIONS COMMANDER

R. Garner/J. Fortunato
PUBLIC INFORMATION

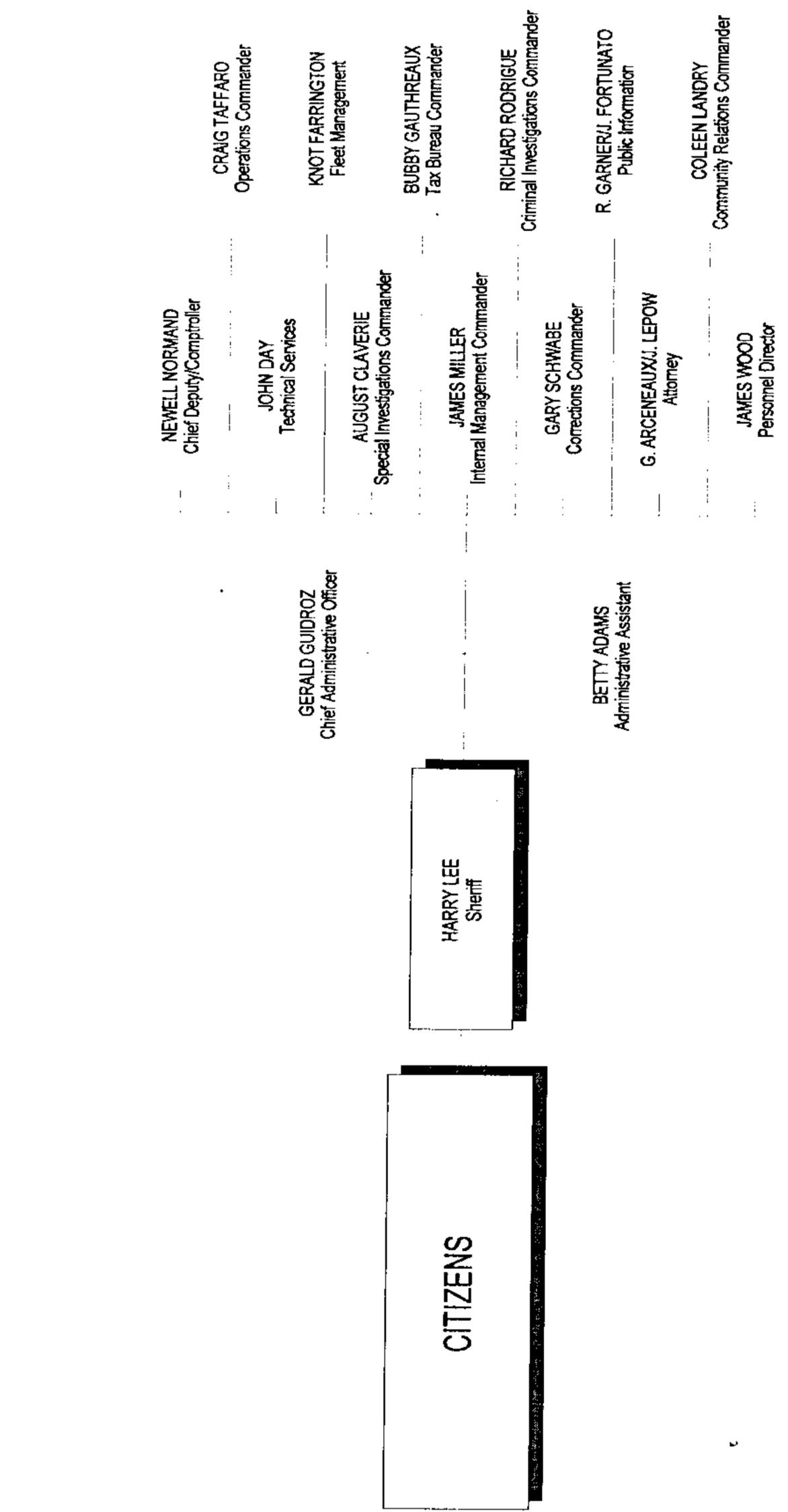
G. Arceneaux/J. Lepow
ATTORNEY

Colcen Landry
COMMUNITY RELATIONS COMMANDER

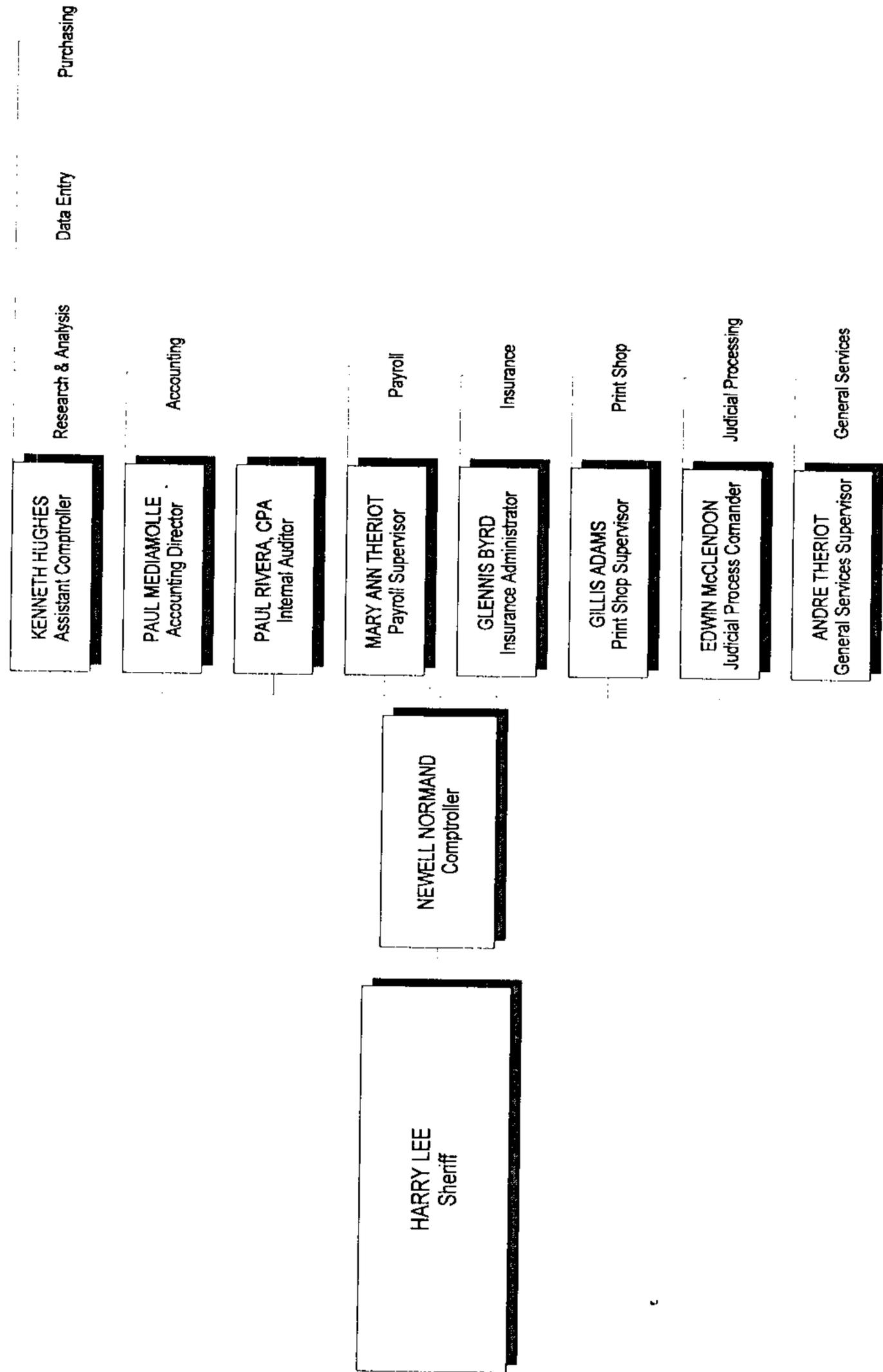
James Wood
PERSONNEL DIRECTOR

JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART

Sheriff's Staff and Bureau Chiefs



JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART Chief Deputy/Comptroller and Staff



FINANCIAL SECTION

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Philip W. Rebowe, CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the accompanying general purpose financial statements of the Jefferson Parish Sheriff as of June 30, 1996, and for the year then ended, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Jefferson Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson Parish Sheriff, as of June 30, 1996, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 12, 1996 on our consideration of the Sheriff's internal control structure and a report dated December 12, 1996 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining statements and individual fund and account group schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Jefferson Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The statistical data, listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Jefferson Parish Sheriff. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and accordingly, we express no opinion on it.

Rebowe & Company

Metairie, Louisiana
December 12, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans, if any, are classified as "interfund receivables/payables".

10. Advances to Other Funds

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

11. Inventories

The cost of material and supplies acquired by governmental funds (except for the Commissary Sales Special Revenue Fund) are recorded as expenditures at the time of purchase. The inventory of such materials and supplies at June 30, 1996 would not be material to the financial statements.

The inventory of the Commissary Sales Special Revenue Fund consists of consumable food products and other items purchased for resale to inmates of the correctional center. Inventories are valued at cost using a moving average pricing method and recorded as an expenditure when consumed.

12. Fixed Assets

Fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed asset account group. All purchased fixed assets are valued at cost, where historical records are available, and at estimated historical costs where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed asset account group are not depreciated.

PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
		INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT
\$ 694,300	\$ 349,476	\$ 0	\$ 0	\$ 7,331,557	\$ 2,943,687
0	30,448,148	0	0	30,448,148	29,556,025
6,706,739	6,273,713	0	0	23,437,052	16,398,488
785,604	15,211	0	0	10,054,528	9,678,445
111,092	4,587	0	0	196,996	201,309
0	0	0	0	21,989	16,012
17,109	0	0	0	21,924	4,189
0	0	28,221,595	0	28,221,595	27,499,915
0	0	0	258,072	258,072	240,481
0	0	0	10,419,482	10,419,482	10,927,022
<u>\$ 8,314,844</u>	<u>\$ 37,091,135</u>	<u>\$ 28,221,595</u>	<u>\$ 10,677,554</u>	<u>\$ 110,411,343</u>	<u>\$ 97,465,573</u>
\$ 0	\$ 111,645	\$ 0	\$ 0	\$ 111,645	\$ 111,645
0	0	0	0	303,751	100,800
0	0	0	0	1,599,401	787,178
0	38,941	0	0	196,996	201,309
0	0	0	0	6,138	7,161
0	34,463,230	0	0	34,463,230	33,634,458
0	0	0	0	46,667	49,358
0	2,477,319	0	0	2,477,319	2,083,511
0	0	0	7,584,367	7,584,367	7,235,450
5,647,274	0	0	0	5,647,274	4,554,331
0	0	0	2,985,000	2,985,000	3,650,000
0	0	0	108,187	108,187	282,053
<u>5,647,274</u>	<u>37,091,135</u>	<u>0</u>	<u>10,677,554</u>	<u>55,529,975</u>	<u>52,697,254</u>
0	0	28,221,595	0	28,221,595	27,499,915
2,667,570	0	0	0	2,667,570	1,849,965
0	0	0	0	21,989	16,012
0	0	0	0	327,229	698,677
0	0	0	0	258,072	240,481
0	0	0	0	5,000,648	0
0	0	0	0	8,858,430	0
0	0	0	0	9,525,835	14,463,269
<u>2,667,570</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,659,773</u>	<u>17,268,404</u>
<u>2,667,570</u>	<u>0</u>	<u>28,221,595</u>	<u>0</u>	<u>54,881,368</u>	<u>44,768,319</u>
<u>\$ 8,314,844</u>	<u>\$ 37,091,135</u>	<u>\$ 28,221,595</u>	<u>\$ 10,677,554</u>	<u>\$ 110,411,343</u>	<u>\$ 97,465,573</u>

The Sheriff has added a general ledger account for refunds pending proof of claim, however, the beginning balance of refunds pending proof of claim was not calculated and setup in the system.

RECOMMENDATION

We recommend that the Sheriff should continue its efforts in this area by calculating the beginning balance of refunds pending proof of claim and setting up the balance in the general ledger.

RESPONSE

The internal auditor and the computer consultant will continue their efforts in calculating the beginning balance of refunds pending proof of claim and setting up the balance in the general ledger.

GENERAL LEDGER/FINANCIAL REPORTING

3. COMMENT

As noted in prior years, the Sheriff is unable to generate a year-end listing of Criminal Cash Bonds outstanding. The problem with the computerized listing is the way it is generated. The system is "live", which results in any activity occurring after the last printout to be reflected in the current printout. Thus the Sheriff is unable to generate the printout as of a particular point in time once that date has passed. The Sheriff's computer consultant has programmed the system to printout a listing at the end of each month, however, the listing is not being forwarded to accounting for reconciliation.

RECOMMENDATION

The Sheriff should implement procedures whereby the printout is forwarded to accounting at the end of each month and reconciled to the general ledger by the Accounting Department.

RESPONSE

We are having our computer consultant look into where the monthly printout is being generated and why it is not being forwarded to the Accounting Department. Once the list is forwarded to accounting, reconciliations will be done monthly.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
JUNE 30, 1996

	GOVERNMENTAL FUND TYPES				TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	JUNE 30, 1996	(AS RESTATED) JUNE 30, 1995
REVENUES						
Taxes	\$ 25,973,426	\$ 0	\$ 0	\$ 0	\$ 25,973,426	\$ 24,866,125
Intergovernmental	11,579,890	121,314	0	0	11,701,204	9,107,654
Service charges, fees and commissions	30,924,213	289,253	0	0	31,213,466	28,696,602
Fines and forfeitures	0	893,030	0	0	893,030	1,537,056
Miscellaneous	2,612,352	138,556	19,840	648	2,771,396	2,175,180
TOTAL REVENUES	71,089,881	1,442,153	19,840	648	72,552,522	66,382,617
EXPENDITURES						
Current						
Community services	185,333	284,702	0	0	470,035	326,275
Public safety	61,323,089	1,303,911	0	0	62,627,000	58,810,165
Employee programs	0	786	0	0	786	1,202
Intergovernmental	0	0	0	0	0	2,200,000
Debt Service						
Principal	22,263	0	665,000	0	687,263	712,597
Interest and fiscal charges	10,506	0	183,168	0	193,674	230,898
TOTAL EXPENDITURES	61,541,191	1,589,399	848,168	0	63,978,758	62,281,137
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,548,690	(147,246)	(828,328)	648	8,573,764	4,101,480
OTHER FINANCING SOURCES (USES)						
Operating transfers in	12,372	50,000	845,919	5,000,000	5,908,291	939,068
Operating transfers out	(5,895,919)	(12,372)	0	0	(5,908,291)	(1,939,068)
TOTAL OTHER FINANCING SOURCES (USES)	(5,883,547)	37,628	845,919	5,000,000	0	(1,000,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	3,665,143	(109,618)	17,591	5,000,648	8,573,764	3,101,480
FUND BALANCE						
Beginning of year, as restated	12,940,231	2,237,727	240,481	0	15,418,439	12,316,959
End of year	\$ 16,605,374	\$ 2,128,109	\$ 258,072	\$ 5,000,648	\$ 23,992,203	\$ 15,418,439

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
GENERAL AND SPECIAL REVENUE FUNDS
JUNE 30, 1996

GENERAL FUND

	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ 25,973,426	\$ 122,676	\$ 26,096,102	\$ 25,006,800	\$ 1,089,302
Intergovernmental	11,579,890	153,145	11,733,035	10,929,175	803,860
Service charges, fees and commissions	30,924,213	22,025	30,946,238	30,291,600	654,638
Fines and forfeitures	0	0	0	0	0
Miscellaneous	2,612,352	1	2,612,353	2,546,100	66,253
TOTAL REVENUES	71,089,881	297,847	71,387,728	68,773,675	2,614,053
EXPENDITURES					
Current					
Community services	185,333	(725)	184,608	140,900	(43,708)
Public safety	61,323,089	(1,169,342)	60,153,747	60,173,360	19,613
Employee programs	0	0	0	0	0
Debt Service					
Principal	22,263	(22,263)	0	0	0
Interest and fiscal charges	10,506	(10,506)	0	0	0
TOTAL EXPENDITURES	61,541,191	(1,202,836)	60,338,355	60,314,260	(24,095)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,548,690	1,500,683	11,049,373	8,459,415	2,589,958
OTHER FINANCING SOURCES (USES)					
Operating transfers in	12,372	0	12,372	0	12,372
Operating transfers out	(5,895,919)	0	(5,895,919)	(5,895,920)	1
TOTAL OTHER FINANCING SOURCES (USES)	(5,883,547)	0	(5,883,547)	(5,895,920)	12,373
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	3,665,143	1,500,683	5,165,826	2,563,495	2,602,331
FUND BALANCE					
Beginning of year, as restated	12,940,231	(3,338,129)	9,602,102	9,602,102	0
End of year	\$ 16,605,374	\$ (1,837,446)	\$ 14,767,928	\$ 12,165,597	\$ 2,602,331

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS					TOTAL (MEMORANDUM ONLY)		
ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,096,102	\$ 25,006,800	\$ 1,089,302
121,314	(121,314)	0	0	0	11,733,035	10,929,175	803,860
289,253	0	289,253	281,250	8,003	31,235,491	30,572,850	662,641
893,030	(7,000)	886,030	925,000	(38,970)	886,030	925,000	(38,970)
138,556	(14,093)	124,463	111,075	13,388	2,736,816	2,657,175	79,641
<u>1,442,153</u>	<u>(142,407)</u>	<u>1,299,746</u>	<u>1,317,325</u>	<u>(17,579)</u>	<u>72,687,474</u>	<u>70,091,000</u>	<u>2,596,474</u>
284,702	76	284,778	274,500	(10,278)	469,386	415,400	(53,986)
1,303,911	(220,392)	1,083,519	1,078,525	(4,994)	61,237,266	61,251,885	14,619
786	0	786	925	139	786	925	139
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,589,399</u>	<u>(220,316)</u>	<u>1,369,083</u>	<u>1,353,950</u>	<u>(15,133)</u>	<u>61,707,438</u>	<u>61,668,210</u>	<u>(39,228)</u>
<u>(147,246)</u>	<u>77,909</u>	<u>(69,337)</u>	<u>(36,625)</u>	<u>(32,712)</u>	<u>10,980,036</u>	<u>8,422,790</u>	<u>2,557,246</u>
50,000	0	50,000	50,000	0	62,372	50,000	12,372
(12,372)	12,372	0	0	0	(5,895,919)	(5,895,920)	1
<u>37,628</u>	<u>12,372</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>	<u>(5,833,547)</u>	<u>(5,845,920)</u>	<u>12,373</u>
(109,618)	90,281	(19,337)	13,375	(32,712)	5,146,489	2,576,870	2,569,619
2,237,727	(373,096)	1,864,631	1,864,631	0	11,466,733	11,466,733	0
<u>\$ 2,128,109</u>	<u>\$ (282,815)</u>	<u>\$ 1,845,294</u>	<u>\$ 1,878,006</u>	<u>\$ (32,712)</u>	<u>\$ 16,613,222</u>	<u>\$ 14,043,603</u>	<u>\$ 2,569,619</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS - PROPRIETARY FUNDS
JUNE 30, 1996**

	INTERNAL SERVICE	
	<u>JUNE 30, 1996</u>	<u>JUNE 30, 1995</u>
REVENUES		
Service charges	\$ 9,510,368	\$ 9,046,796
Miscellaneous	495,522	702,900
TOTAL REVENUES	<u>10,005,890</u>	<u>9,749,696</u>
EXPENSES		
Claims and judgments	8,522,108	6,450,888
Administrative expenses	690,533	1,026,889
Miscellaneous	320,307	37,072
TOTAL EXPENSES	<u>9,532,948</u>	<u>7,514,849</u>
OPERATING INCOME	472,942	2,234,847
NONOPERATING REVENUES		
Interest income	344,663	221,236
INCOME BEFORE OPERATING TRANSFERS	817,605	2,456,083
OPERATING TRANSFERS IN	<u>0</u>	<u>1,000,000</u>
NET INCOME	817,605	3,456,083
RETAINED EARNINGS		
Beginning of year	1,849,965	(1,606,118)
End of year	<u>\$ 2,667,570</u>	<u>\$ 1,849,965</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**COMBINED STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
JUNE 30, 1996**

	INTERNAL SERVICE	
	<u>JUNE 30, 1996</u>	<u>JUNE 30, 1995</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 472,942	\$ 2,234,847
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities		
Add back write-offs to bad debt	301,882	0
Changes in assets and liabilities:		
(Increase) decrease in:		
accounts receivable	(205,983)	(117,025)
due from other funds	(46,081)	(26,445)
other assets	(17,110)	0
Increase (decrease) in:		
claims payable	1,092,943	(958,866)
Net adjustments	<u>1,125,651</u>	<u>(1,102,336)</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>1,598,593</u>	<u>1,132,511</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating transfers in	0	1,000,000
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>0</u>	<u>1,000,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(46,936,727)	(4,900,986)
Maturities of investments	45,130,974	0
Interest received	329,797	198,090
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>(1,475,956)</u>	<u>(4,702,896)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	122,637	(2,570,385)
CASH AND CASH EQUIVALENTS		
Beginning of Year	571,663	3,142,048
End of Year	<u>\$ 694,300</u>	<u>\$ 571,663</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES		
Decrease in accounts receivable due to write-off of bad debt	\$ (301,882)	\$ 0
Effect on net income for charges to bad debt expense	301,882	0
TOTAL	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

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JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Jefferson Parish Sheriff's Office (the "Sheriff") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Sheriff's significant accounting policies are described below.

1. Reporting Entity

Under GASB's Codification of Governmental Accounting and Financial Reporting Standards Section 2100, the financial reporting entity consists of the primary government and its component units. As the governing authority of the parish, the Jefferson Parish Government (the Parish Council) is considered to be the primary government for financial reporting purposes for the Parish of Jefferson.

Component units are defined as legally separate organizations for which the elected officials of the primary government are financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing body, and 1) the ability of the primary government to impose its will on that organization, or 2) whether the potential exists for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. Additionally, a component unit can be an organization for which the nature and significance of its relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

For reporting purposes, the Sheriff is not considered to be a component unit of the Parish Council. Instead, the Sheriff is considered to be a "stand-alone" special purpose government. This decision is based on the following:

- 1) The Sheriff enjoys a separate legal standing from the Parish Council and other governmental entities. The Sheriff has the ability to sue or be sued in its own name.
- 2) The Parish Council does not appoint the Sheriff. The Sheriff's position was created by Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff is a separately elected official elected by the citizenry in a general, popular election.
- 3) The Parish Council does not have the ability to impose its will on the Sheriff. The Parish Council cannot remove the Sheriff from office. The Sheriff adopts its own budget separate and apart from the Parish Council and other local governmental entities. The day-to-day operations of the Sheriff's office are under the responsibility and control of no one other than the Sheriff.
- 4) The Sheriff does not provide a significant financial benefit or burden to the Parish Council. While the Parish Council does provide the Sheriff with a certain amount of its office space at no cost and pays a certain amount of operating expenses on behalf of the Sheriff, these transactions are not considered significant enough to make the Parish Council financially accountable for the Sheriff's Office.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 5) The Sheriff is not fiscally dependent on the Parish. The primary sources of funding for the Sheriff include ad valorem taxes, a one-quarter cent sales tax, and commissions earned from collecting taxes, licenses and fees on behalf of other governmental entities. The Parish Council does not have the authority to approve or modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and issue debt without the approval of the Parish Council.

Therefore, the financial report of the Sheriff is separate and apart from the Parish Council and includes all of the funds and account groups, as well as component units, for which the Sheriff is financially accountable. As such, because the Sheriff serves as the Chief Executive Officer of the Law Enforcement District of Jefferson Parish, the operations of the District, although a separate legal entity, are, in substance, part of the Sheriff and are included (i.e., blended) within the Sheriff's financial report. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Jefferson Parish are reported within the Sheriff's financial report as an Agency Fund.

2. Description of Activities

As the Chief Executive Officer of the Law Enforcement District of the Parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the Parish through the establishment of community policing details, neighborhood watch programs, anti-drug abuse and other programs. The Sheriff also administers the parish jail and correctional facilities and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, and other duties.

The Sheriff also serves as the ex-officio tax collector of the parish. As such, the Sheriff is responsible for the collection and distribution of ad valorem (property) taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, fines, costs and bond forfeitures imposed by the local district courts.

3. Fund Accounting

The Sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by *segregating transactions related to certain government functions or activities*.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The Sheriff's fund types have been classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund-types".

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental funds are used to account for all or most of the Sheriff's general activities, including the collection and disbursement of earmarked monies (special revenue funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the Sheriff not accounted for in some other fund.

Proprietary funds are used to account for financing of goods or services provided by one department to other departments of the Sheriff (internal service funds - self-insurance) on a cost-reimbursement basis.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent, such as taxes, cash bonds, fees, etc.

4. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The proprietary fund type is accounted for on a flow of economic resources management focus. With this measurement focus, all assets and liabilities associated with the operation of this fund type are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into a retained earnings component. Proprietary fund type operating statements represent increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

In accordance with GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting", it is the policy of the Sheriff's proprietary funds to apply all applicable GASB pronouncements, as well as all Financial Accounting Standards Board (FASB) statements, interpretations, accounting principles board opinions and accounting research bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1996

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$ 607,659	\$ 670,297	\$ 9,177	\$ 5,000,648
Share of bureau pool	0	0	0	0
Investments	8,745,118	1,462,765	248,717	0
Accounts receivable	9,232,193	21,342	178	0
Due from other funds	81,087	230	0	0
Inventory	0	21,989	0	0
Other assets	4,815	0	0	0
Land, buildings and equipment	0	0	0	0
Amount available in debt service funds	0	0	0	0
Amount to be provided for retirement of general long-term debt	0	0	0	0
TOTAL ASSETS AND OTHER DEBITS	\$ 18,670,872	\$ 2,176,623	\$ 258,072	\$ 5,000,648
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities				
Bank overdraft	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	303,751	0	0	0
Accrued payroll and deductions	1,599,401	0	0	0
Due to other funds	115,679	42,376	0	0
Due to other governments	0	6,138	0	0
Due to taxing bodies and others	0	0	0	0
Deferred revenue	46,667	0	0	0
Deferred compensation payable	0	0	0	0
Compensated absences payable	0	0	0	0
Claims and judgments payable	0	0	0	0
General obligation bonds payable	0	0	0	0
Capital leases payable	0	0	0	0
Total Liabilities	2,065,498	48,514	0	0
Fund Equity and Other Credits				
Investment in general fixed assets	0	0	0	0
Retained earnings				
Reserved for self-insurance	0	0	0	0
Fund balances				
Reserved for inventory	0	21,989	0	0
Reserved for encumbrances	307,266	19,963	0	0
Reserved for debt service	0	0	258,072	0
Reserved for construction	0	0	0	5,000,648
Unreserved - designated	8,858,430	0	0	0
Unreserved - undesignated	7,439,678	2,086,157	0	0
Total Fund Equity	16,605,374	2,128,109	258,072	5,000,648
Total Fund Equity and Other Credits	16,605,374	2,128,109	258,072	5,000,648
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	\$ 18,670,872	\$ 2,176,623	\$ 258,072	\$ 5,000,648

The accompanying notes are an integral part of this statement.

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**JEFFERSON PARISH SHERIFF'S OFFICE
GREYNA, LOUISIANA**

**AGENCY FUNDS - COMBINING BALANCE SHEET
JUNE 30, 1996**

	<u>TAX COLLECTOR</u>	<u>SHERIFF'S ACCOUNT</u>	<u>INMATE DEPOSIT</u>	<u>PROPERTY AND EVIDENCE</u>
ASSETS				
Cash and cash equivalents	\$ 37,251	\$ 137,350	\$ 106,214	\$ 17,854
Share of Bureau Pool	30,448,148	0	0	0
Investments	596,922	659,542	0	0
Accounts receivable	0	0	80	0
Accrued interest	428	1,716	0	0
Due from other funds	0	0	4,587	0
TOTAL ASSETS	<u>\$ 31,082,749</u>	<u>\$ 798,608</u>	<u>\$ 110,881</u>	<u>\$ 17,854</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Bank overdraft	\$ 111,645	\$ 0	\$ 0	\$ 0
Due to other funds	0	2,627	0	0
Due to taxing bodies and others	30,971,104	795,981	110,881	17,854
Deferred compensation payable	0	0	0	0
Total Liabilities	<u>31,082,749</u>	<u>798,608</u>	<u>110,881</u>	<u>17,854</u>
Fund Equity				
Fund Balances	0	0	0	0
Total Fund Equity	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 31,082,749</u>	<u>\$ 798,608</u>	<u>\$ 110,881</u>	<u>\$ 17,854</u>

AGENCY FUNDS

Agency funds are used to account for assets held by the Sheriff as an agent for individuals, private organizations, other governments and/or other funds.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the Ex-Officio Tax Collector of state and parish taxes and fees within the parish boundaries. This fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

SHERIFF'S ACCOUNT FUND

This fund is used as a depository for collections of civil suits, Sheriff's sales, successions, garnishments, and redemptions. Distributions from the fund are made to various parish agencies and litigants in suits in the manner prescribed by law.

INMATE DEPOSIT FUND

This fund is used to account for individual prisoner account balances while in custody of the Jefferson Parish Community Correctional Center. Funds are deposited in the name of the prisoner and payable upon written request. Balances in the individual prisoner accounts are returned upon termination of jail sentence.

PROPERTY AND EVIDENCE FUND

This fund is used to account for monies found by individuals and subsequently turned over to the Sheriff's Office until claimed.

NARCOTICS SEIZURE FUND

This fund is used as a depository for funds seized in connection with arrests for narcotics violations. Funds are disbursed upon resolution of the case to the Drug Enforcement Special Revenue Fund.

DEFERRED COMPENSATION FUND

This fund is used to account for assets held for employees in accordance with the provisions of Internal Revenue Code Section 457.

JUVENILE PROCESSING AND LOCK-UP CENTER FUND

This fund is used to account for that portion of sales tax revenues dedicated by the Sheriff to Jefferson Parish (a separate entity) for the construction of a new central booking and lock-up facility for processing juveniles under arrest. Funds will be disbursed to the Parish upon construction completion.

COURTROOM CONSTRUCTION FUND

This fund is used to account for that portion of sales tax revenues dedicated by the Sheriff to Jefferson Parish (a separate entity) for the construction of a new courtroom facility for use by the District Court. Funds will be disbursed to the Parish upon construction completion.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

INTERNAL SERVICE FUNDS - COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1996

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO LOSS	TOTAL	
				June 30, 1996	June 30, 1995
CASH FLOWS FROM OPERATING ACTIVITIES					
Operating income	\$ (670,101)	\$ 1,132,090	\$ 10,953	\$ 472,942	\$ 2,234,847
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities					
Add back write-offs to bad debt	282,255	19,627	0	301,882	0
Changes in assets and liabilities:					
(Increase) decrease in:					
accounts receivable	(89,516)	(116,467)	0	(205,983)	(117,025)
due from other funds	(19,199)	(24,695)	(2,187)	(46,081)	(26,445)
other assets	0	(17,110)	0	(17,110)	0
Increase (decrease) in:					
claims payable	1,363,096	(270,153)	0	1,092,943	(958,866)
Net adjustments	1,536,636	(408,798)	(2,187)	1,125,651	(1,102,336)
NET CASH USED FOR OPERATING ACTIVITIES	866,535	723,292	8,766	1,598,593	1,132,511
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating transfers in	0	0	0	0	1,000,000
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	0	0	0	0	1,000,000
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of investments	(33,129,806)	(13,612,862)	(194,059)	(46,936,727)	(4,900,986)
Maturities of investments	32,310,991	12,690,702	129,281	45,130,974	0
Interest received	219,109	107,550	3,138	329,797	198,090
NET CASH PROVIDED BY INVESTING ACTIVITIES	(599,706)	(814,610)	(61,640)	(1,475,956)	(4,702,896)
INCREASE IN CASH AND CASH EQUIVALENTS	266,829	(91,318)	(52,874)	122,637	(2,570,385)
CASH AND CASH EQUIVALENTS					
Beginning of Year	106,600	406,275	58,788	571,663	3,142,048
End of Year	\$ 373,429	\$ 314,957	\$ 5,914	\$ 694,300	\$ 571,663
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Decrease in accounts receivable due to write-off of bad debt	\$ (282,255)	\$ (19,627)	\$ 0	\$ (301,882)	\$ 0
Effect on net income for charges to bad debt expense	282,255	19,627	0	301,882	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**INTERNAL SERVICE FUNDS - COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1996**

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO LOSS	TOTAL	
				June 30, 1996	June 30, 1995
REVENUES					
Service charges					
Premiums	\$ 2,989,908	\$ 6,509,403	\$ 11,057	\$ 9,510,368	\$ 9,046,796
Miscellaneous					
Subrogations	157,228	198,141	0	355,369	367,815
Claims refunds	0	140,153	0	140,153	335,085
	<u>157,228</u>	<u>338,294</u>	<u>0</u>	<u>495,522</u>	<u>702,900</u>
TOTAL REVENUES	<u>3,147,136</u>	<u>6,847,697</u>	<u>11,057</u>	<u>10,005,890</u>	<u>9,749,696</u>
EXPENSES					
Claims and judgments	3,473,718	5,048,390	0	8,522,108	6,450,888
Administrative expenses	61,004	629,530	0	690,533	1,026,889
Miscellaneous	282,515	37,687	104	320,307	37,072
	<u>3,817,237</u>	<u>5,715,607</u>	<u>104</u>	<u>9,532,948</u>	<u>7,514,849</u>
OPERATING INCOME (LOSS)	<u>(670,101)</u>	<u>1,132,090</u>	<u>10,953</u>	<u>472,942</u>	<u>2,234,847</u>
NONOPERATING REVENUES					
Interest income	232,055	109,451	3,157	344,663	221,236
	<u>232,055</u>	<u>109,451</u>	<u>3,157</u>	<u>344,663</u>	<u>221,236</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(438,046)</u>	<u>1,241,541</u>	<u>14,110</u>	<u>817,605</u>	<u>2,456,083</u>
OPERATING TRANSFERS IN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
NET INCOME (LOSS)	<u>(438,046)</u>	<u>1,241,541</u>	<u>14,110</u>	<u>817,605</u>	<u>3,456,083</u>
RETAINED EARNINGS					
Beginning of year	1,246,715	544,462	58,788	1,849,965	(1,606,118)
End of year	<u>\$ 808,669</u>	<u>\$ 1,786,003</u>	<u>\$ 72,898</u>	<u>\$ 2,667,570</u>	<u>\$ 1,849,965</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

INTERNAL SERVICE FUNDS - COMBINING BALANCE SHEET
 JUNE 30, 1996

ASSETS	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO LOSS	TOTAL	
				June 30, 1996	June 30, 1995
Cash and cash equivalents	\$ 373,429	\$ 314,957	\$ 5,914	\$ 694,300	\$ 571,663
Investments	4,868,930	1,773,031	64,778	6,706,739	4,900,986
Accounts receivable	64,773	682,819	0	747,592	843,491
Accrued interest	30,698	7,295	19	38,012	23,146
Due from other funds	19,199	89,706	2,187	111,092	65,010
Other Assets	0	17,109	0	17,109	0
TOTAL ASSETS	\$ 5,357,029	\$ 2,884,917	\$ 72,898	\$ 8,314,844	\$ 6,404,296
LIABILITIES AND FUND EQUITY					
Liabilities					
Claims and judgments payable	\$ 4,548,360	\$ 1,098,914	\$ 0	\$ 5,647,274	\$ 4,554,331
Total Liabilities	4,548,360	1,098,914	0	5,647,274	4,554,331
Fund Equity					
Retained Earnings					
Reserved for self-insurance	808,669	1,786,003	72,898	2,667,570	1,849,965
Total Fund Equity	808,669	1,786,003	72,898	2,667,570	1,849,965
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,357,029	\$ 2,884,917	\$ 72,898	\$ 8,314,844	\$ 6,404,296

INTERNAL SERVICE FUNDS

This fund type is used to account for the Sheriff's self-insurance funds which provide insurance coverage for all of the Sheriff's risks of loss.

AUTO LOSS AND GENERAL LIABILITY FUND

This fund provides coverage for property damage and personal injury cases caused by employees of the Sheriff. Limited coverage is provided through participation in the Louisiana Sheriff's Risk Management Program (a Public Entity Risk Pool). This program provides coverage on professional liability cases at the rate of \$100,000/claim \$300,000/aggregate. For amounts in excess of this coverage, the Sheriff is self-insured. For auto loss claims, the Sheriff is 100 percent self-insured.

GROUP HEALTH AND LIFE INSURANCE FUND

This fund pays medical and dental claims of the Sheriff's employees and their covered dependents. The Sheriff does have a reinsurance policy with a private carrier which provides "stop-loss" coverage. Funding comes from the Sheriff's General Fund and from charges for premiums collected from employees.

RADIO LOSS FUND

This fund provides coverage against loss of hand-held radios due to negligence. Funding comes from charges for premiums collected from employees. Participation is voluntary and is subject to a \$200 deductible.

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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Philip W. Rebowe, CPA

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION - SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the general purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana, for the year ended June 30, 1996, and have issued our report thereon dated December 12, 1996. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements, taken as a whole.

Rebowe & Company

Metairie, Louisiana
December 12, 1996

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA**

**CAPITAL PROJECT FUND - STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
JUNE 30, 1996**

	COMMUNICATIONS RESERVE	
	June 30, 1996	June 30, 1995
REVENUES		
Miscellaneous		
Interest	\$ 648	\$ 0
TOTAL REVENUES	648	0
EXPENDITURES		
Public safety		
Engineering fees	0	0
Construction	0	0
Equipment	0	0
Miscellaneous	0	0
TOTAL EXPENDITURES	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	648	0
OTHER FINANCING SOURCES (USES)		
Operating transfers in	5,000,000	0
Operating transfers out	0	0
TOTAL OTHER FINANCING SOURCES (USES)	5,000,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	5,000,648	0
FUND BALANCE		
Beginning of year	0	0
End of year	\$ 5,000,648	\$ 0

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1996**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

13. Compensated Absences

Vested or accumulated vacation, sick leave and related costs that are expected to be liquidated with expendable available financial resources are to be reported as an expenditure and a liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation, sick leave and related costs that are not expected to be liquidated with expendable available financial resources are to be reported in the general long-term debt account group. No expenditure is reported for these amounts as they will be funded through future years' resources rather than with "expendable available financial resources". In addition, GASB Statement No. 16 requires the accrual of salary-related costs that will ultimately be paid by the Sheriff at the time vested compensated absences are liquidated. This amount is included in the compensated absences liability recorded in the general long-term debt account group.

14. Long-term Obligations

For long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

15. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designations represent tentative plans for future uses of financial resources.

16. Interfund Transactions

Quasi-external transactions are accounted for as revenue or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

17. Total Columns on Combined Statements

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial positions, results of operations or changes in cash flows in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

18. Comparative Data

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Sheriff's financial position and operations.

NARCOTICS SEIZURE	DEFERRED COMPENSATION	JUVENILE PROCESSING AND LOCK-UP CENTER	COURTROOM CONSTRUCTION	COMBINED TOTALS	
				June 30, 1996	June 30, 1995
\$ 3,720	\$ 0	\$ 41,731	\$ 5,356	\$ 349,476	\$ 607,537
0	0	0	0	30,448,148	29,556,025
184,051	2,477,319	847,329	1,508,550	6,273,713	5,673,110
0	0	0	0	80	0
132	0	4,731	8,124	15,131	10,130
0	0	0	0	4,587	36,026
<u>\$ 187,903</u>	<u>\$ 2,477,319</u>	<u>\$ 893,791</u>	<u>\$ 1,522,030</u>	<u>\$ 37,091,135</u>	<u>\$ 35,882,828</u>

\$ 0	\$ 0	\$ 0	\$ 0	\$ 111,645	\$ 111,645
230	0	14,054	22,030	38,941	53,214
187,673	0	879,737	1,500,000	34,463,230	33,634,458
0	2,477,319	0	0	2,477,319	2,083,511
<u>187,903</u>	<u>2,477,319</u>	<u>893,791</u>	<u>1,522,030</u>	<u>37,091,135</u>	<u>35,882,828</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 187,903</u>	<u>\$ 2,477,319</u>	<u>\$ 893,791</u>	<u>\$ 1,522,030</u>	<u>\$ 37,091,135</u>	<u>\$ 35,882,828</u>

CAPITAL PROJECT FUNDS

This fund type is used to account for all resources and expenditures in connection with the construction or acquisition of major capital facilities and structures.

COMMUNICATIONS RESERVE

To account for the accumulation of funds relating to the development and construction of an 800 MHz radio system within the Parish of Jefferson for use by the Sheriff. The primary source of funding for the project is excess revenues derived from the General Fund through the 1994 1/4 cent sales tax.

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**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA**

**DEBT SERVICE FUND - STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
JUNE 30, 1996**

	LED 1992 SERIES SINKING FUND	
	<u>June 30, 1996</u>	<u>June 30, 1995</u>
REVENUES		
Miscellaneous		
Interest	\$ 19,840	\$ 18,227
TOTAL REVENUES	<u>19,840</u>	<u>18,227</u>
EXPENDITURES		
Debt Service		
Principal	665,000	640,000
Interest and fiscal charges	183,168	208,870
TOTAL EXPENDITURES	<u>848,168</u>	<u>848,870</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(828,328)</u>	<u>(830,643)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	845,919	849,339
Operating transfers out	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>845,919</u>	<u>849,339</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	17,591	18,696
FUND BALANCE		
Beginning of year	<u>240,481</u>	<u>221,785</u>
End of year	<u>\$ 258,072</u>	<u>\$ 240,481</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA**

**DEBT SERVICE FUND - BALANCE SHEET
JUNE 30, 1996**

	LED 1992 SERIES SINKING FUND	
	<u>June 30, 1996</u>	<u>June 30, 1995</u>
ASSETS		
Cash and cash equivalents	\$ 9,177	\$ 240,481
Investments	248,717	0
Accrued interest receivable	178	0
TOTAL ASSETS	<u>\$ 258,072</u>	<u>\$ 240,481</u>
LIABILITIES AND FUND BALANCE		
Liabilities	\$ 0	\$ 0
Total Liabilities	<u>0</u>	<u>0</u>
Fund Balance		
Reserved for debt service	258,072	240,481
Total Fund Balance	<u>258,072</u>	<u>240,481</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 258,072</u>	<u>\$ 240,481</u>

DEBT SERVICE FUNDS

This fund type is used to account for the accumulation of resources for the payment of principal, interest, and other related costs of the Sheriff's outstanding bonds.

LAW ENFORCEMENT DISTRICT (LED) 1992 SERIES SINKING FUND

To account for the payment of the current year's principal and interest requirements on the 1992 Law Enforcement District Refunding Certificates of Indebtedness. Monthly deposits out of the surplus revenues of the General Fund are to be made into this fund in an amount equal to one-sixth of the interest falling due on the next interest payment date and one-twelfth of the principal falling due on the next principal payment date.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - EMPLOYEE PROGRAMS FUNCTION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 1996

TOTAL - EMPLOYEE PROGRAMS FUNCTION					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Service charges, fees and commissions					
Commissions	\$ 9,280	\$ 0	\$ 9,280	\$ 10,250	\$ (970)
	<u>9,280</u>	<u>0</u>	<u>9,280</u>	<u>10,250</u>	<u>(970)</u>
Miscellaneous					
Interest	5,231	0	5,231	5,250	(19)
Donations	1,900	0	1,900	2,000	(100)
	<u>7,131</u>	<u>0</u>	<u>7,131</u>	<u>7,250</u>	<u>(119)</u>
TOTAL REVENUES	<u>16,411</u>	<u>0</u>	<u>16,411</u>	<u>17,500</u>	<u>(1,089)</u>
EXPENDITURES					
Current					
Programs and activities	481	0	481	600	119
Miscellaneous	305	0	305	325	20
TOTAL EXPENDITURES	<u>786</u>	<u>0</u>	<u>786</u>	<u>925</u>	<u>139</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>15,625</u>	<u>0</u>	<u>15,625</u>	<u>16,575</u>	<u>(950)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>15,625</u>	<u>0</u>	<u>15,625</u>	<u>16,575</u>	<u>(950)</u>
FUND BALANCE					
Beginning of year	101,169	0	101,169	101,169	0
End of year	<u>\$ 116,794</u>	<u>\$ 0</u>	<u>\$ 116,794</u>	<u>\$ 117,744</u>	<u>\$ (950)</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 GREYNA, LOUISIANA

SPECIAL REVENUE FUNDS - EMPLOYEE PROGRAMS FUNCTION
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
 FOR THE YEAR ENDED JUNE 30, 1996

DEPUTY SCHOLARSHIP					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Miscellaneous Interest	\$ 2,600	\$ 0	\$ 2,600	\$ 2,650	\$ (50)
TOTAL REVENUES	<u>2,600</u>	<u>0</u>	<u>2,600</u>	<u>2,650</u>	<u>(50)</u>
EXPENDITURES					
Current Miscellaneous	96	0	96	100	4
TOTAL EXPENDITURES	<u>96</u>	<u>0</u>	<u>96</u>	<u>100</u>	<u>4</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,504</u>	<u>0</u>	<u>2,504</u>	<u>2,550</u>	<u>(46)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>2,504</u>	<u>0</u>	<u>2,504</u>	<u>2,550</u>	<u>(46)</u>
FUND BALANCE					
Beginning of year	52,880	0	52,880	52,880	0
End of year	<u>\$ 55,384</u>	<u>\$ 0</u>	<u>\$ 55,384</u>	<u>\$ 55,430</u>	<u>\$ (46)</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - EMPLOYEE PROGRAMS FUNCTION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 1996

RECREATION AND RELIEF					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Service charges, fees and commissions					
Commissions	\$ 9,280	\$ 0	\$ 9,280	\$ 10,250	\$ (970)
	<u>9,280</u>	<u>0</u>	<u>9,280</u>	<u>10,250</u>	<u>(970)</u>
Miscellaneous					
Interest	2,541	0	2,541	2,500	41
	<u>2,541</u>	<u>0</u>	<u>2,541</u>	<u>2,500</u>	<u>41</u>
TOTAL REVENUES	<u>11,821</u>	<u>0</u>	<u>11,821</u>	<u>12,750</u>	<u>(929)</u>
EXPENDITURES					
Current					
Programs and activities	481	0	481	600	119
Miscellaneous	109	0	109	125	16
TOTAL EXPENDITURES	<u>590</u>	<u>0</u>	<u>590</u>	<u>725</u>	<u>135</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,231</u>	<u>0</u>	<u>11,231</u>	<u>12,025</u>	<u>(794)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>11,231</u>	<u>0</u>	<u>11,231</u>	<u>12,025</u>	<u>(794)</u>
FUND BALANCE					
Beginning of year	47,428	0	47,428	47,428	0
End of year	<u>\$ 58,659</u>	<u>\$ 0</u>	<u>\$ 58,659</u>	<u>\$ 59,453</u>	<u>\$ (794)</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - EMPLOYEE PROGRAMS FUNCTION
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
 FOR THE YEAR ENDED JUNE 30, 1996

WIDOWS AND ORPHANS					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Miscellaneous					
Interest	\$ 90	\$ 0	\$ 90	\$ 100	(10)
Donations	1,900	0	1,900	2,000	(100)
TOTAL REVENUES	<u>1,990</u>	<u>0</u>	<u>1,990</u>	<u>2,100</u>	<u>(110)</u>
EXPENDITURES					
Current					
Miscellaneous	100	0	100	100	0
TOTAL EXPENDITURES	<u>100</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,890</u>	<u>0</u>	<u>1,890</u>	<u>2,000</u>	<u>(110)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>1,890</u>	<u>0</u>	<u>1,890</u>	<u>2,000</u>	<u>(110)</u>
FUND BALANCE					
Beginning of year	861	0	861	861	0
End of year	<u>\$ 2,751</u>	<u>\$ 0</u>	<u>\$ 2,751</u>	<u>\$ 2,861</u>	<u>\$ (110)</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNCTION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 1996

TOTAL - PUBLIC SAFETY FUNCTION					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Fines and forfeitures					
Forfeitures of seized funds	\$ 886,030	\$ 0	\$ 886,030	\$ 925,000	\$ (38,970)
Miscellaneous					
Interest	86,941	0	86,941	74,300	12,641
Donations	7,088	0	7,088	7,200	(112)
Other	618	0	618	625	(7)
	<u>94,647</u>	<u>0</u>	<u>94,647</u>	<u>82,125</u>	<u>12,522</u>
TOTAL REVENUES	<u>980,677</u>	<u>0</u>	<u>980,677</u>	<u>1,007,125</u>	<u>(26,448)</u>
EXPENDITURES					
Current					
Salaries	95,941	0	95,941	91,900	(4,041)
Material and supplies	8,815	250	9,065	8,600	(465)
Uniform supplies	8,607	18,890	27,497	22,350	(5,147)
Repairs and maintenance	74,721	6	74,727	75,125	398
Telephone	40,085	0	40,085	41,150	1,065
Programs and activities	29,225	0	29,225	32,315	3,090
Drug education	10,500	0	10,500	10,500	0
Miscellaneous	10,064	0	10,064	11,510	1,446
Capital outlay	860,636	(74,221)	786,415	785,075	(1,340)
TOTAL EXPENDITURES	<u>1,138,594</u>	<u>(55,075)</u>	<u>1,083,519</u>	<u>1,078,525</u>	<u>(4,994)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(157,917)</u>	<u>55,075</u>	<u>(102,842)</u>	<u>(71,400)</u>	<u>(31,442)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(157,917)</u>	<u>55,075</u>	<u>(102,842)</u>	<u>(71,400)</u>	<u>(31,442)</u>
FUND BALANCE					
Beginning of year	1,503,624	(74,221)	1,429,403	1,429,403	0
End of year	<u>\$ 1,345,707</u>	<u>\$ (19,146)</u>	<u>\$ 1,326,561</u>	<u>\$ 1,358,003</u>	<u>\$ (31,442)</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 GREYNA, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNCTION
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
 FOR THE YEAR ENDED JUNE 30, 1996

R.U.D.E. PROGRAM					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Miscellaneous					
Interest	\$ 2,031	\$ 0	\$ 2,031	\$ 2,050	\$ (19)
Donations	7,088	0	7,088	7,200	(112)
TOTAL REVENUES	<u>9,119</u>	<u>0</u>	<u>9,119</u>	<u>9,250</u>	<u>(131)</u>
EXPENDITURES					
Current					
Miscellaneous	99	0	99	100	1
TOTAL EXPENDITURES	<u>99</u>	<u>0</u>	<u>99</u>	<u>100</u>	<u>1</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>9,020</u>	<u>0</u>	<u>9,020</u>	<u>9,150</u>	<u>(130)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>9,020</u>	<u>0</u>	<u>9,020</u>	<u>9,150</u>	<u>(130)</u>
FUND BALANCE					
Beginning of year	37,924	0	37,924	37,924	0
End of year	<u>\$ 46,944</u>	<u>\$ 0</u>	<u>\$ 46,944</u>	<u>\$ 47,074</u>	<u>\$ (130)</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - COMMUNITY SERVICES FUNCTION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 1996

DRUG ENFORCEMENT

	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Fines and forfeitures					
Forfeitures of seized funds	\$ 886,030	\$ 0	\$ 886,030	\$ 925,000	\$ (38,970)
Miscellaneous					
Interest	84,910	0	84,910	72,250	12,660
Other	618	0	618	625	(7)
	<u>85,528</u>	<u>0</u>	<u>85,528</u>	<u>72,875</u>	<u>12,653</u>
TOTAL REVENUES	<u>971,558</u>	<u>0</u>	<u>971,558</u>	<u>997,875</u>	<u>(26,317)</u>
EXPENDITURES					
Current					
Salaries	95,941	0	95,941	91,900	(4,041)
Material and supplies	8,815	250	9,065	8,600	(465)
Uniform supplies	8,607	18,890	27,497	22,350	(5,147)
Repairs and maintenance	74,721	6	74,727	75,125	398
Telephone	40,085	0	40,085	41,150	1,065
Programs and activities	29,225	0	29,225	32,315	3,090
Drug education	10,500	0	10,500	10,500	0
Miscellaneous	9,965	0	9,965	11,410	1,445
Capital outlay	860,636	(74,221)	786,415	785,075	(1,340)
TOTAL EXPENDITURES	<u>1,138,495</u>	<u>(55,075)</u>	<u>1,083,420</u>	<u>1,078,425</u>	<u>(4,995)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(166,937)</u>	<u>55,075</u>	<u>(111,862)</u>	<u>(80,550)</u>	<u>(31,312)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(166,937)</u>	<u>55,075</u>	<u>(111,862)</u>	<u>(80,550)</u>	<u>(31,312)</u>
FUND BALANCE					
Beginning of year	1,465,700	(74,221)	1,391,479	1,391,479	0
End of year	<u>\$ 1,298,763</u>	<u>\$ (19,146)</u>	<u>\$ 1,279,617</u>	<u>\$ 1,310,929</u>	<u>\$ (31,312)</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA**

**CAPITAL PROJECT FUND - BALANCE SHEET
JUNE 30, 1996**

	<u>COMMUNICATIONS RESERVE</u>	
	<u>June 30, 1996</u>	<u>June 30, 1995</u>
ASSETS		
Cash and cash equivalents	\$ 5,000,648	\$ 0
Investments	0	0
Accounts receivable	0	0
Due from other funds	0	0
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 5,000,648</u>	<u>\$ 0</u>
 LIABILITIES AND FUND BALANCE		
Liabilities	\$ 0	\$ 0
	<hr/>	<hr/>
Total Liabilities	0	0
	<hr/>	<hr/>
Fund Balance		
Reserved for construction	5,000,648	0
Unreserved - designated	0	0
Unreserved - undesignated	0	0
	<hr/>	<hr/>
Total Fund Balance	5,000,648	0
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 5,000,648</u>	<u>\$ 0</u>

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 13

**PROPERTY VALUE, NEW CONSTRUCTION, AND BANK DEPOSITS
LAST TEN YEARS**

(UNAUDITED)

(dollar amounts expressed in thousands)

Fiscal Year	Tax Roll	Assessed Property Value (1)	Single Family Units (2)	Value (2)	Multi-Family Units (2)	Value (2)	Commercial, Public Buildings, And Other (2)	Total Permit Valuation (2)	Bank Deposits (3)
1987	1986	\$ 1,882,876	958	\$ 41,411	73	\$ 1,834	\$ 182,967	\$ 226,212	\$ 1,825,000
1988	1987	1,860,977	791	36,727	46	835	106,104	143,666	1,870,000
1989	1988	1,896,025	500	29,635	6	162	82,689	109,786	1,787,711
1990	1989	1,912,827	487	27,647	30	12,903	91,729	132,279	1,803,591
1991	1990	1,863,046	409	24,724	1	10,441	89,103	124,268	2,192,567
1992	1991	1,863,607	521	31,427	0	0	109,030	140,457	2,501,286
1993	1992	1,885,421	593	34,763	13	755	68,586	104,104	2,692,907
1994	1993	1,882,516	600	35,803	160	5,175	92,330	133,308	2,936,122
1995	1994	1,916,256	660	39,126	23	9,080	118,267	166,473	3,316,570
1996	1995	1,975,517	556	35,644	348	8,719	150,432	194,795	3,917,592

(1) Source: Jefferson Parish Assessor's Office

(2) Source: Jefferson Parish Department of Inspection and Code Enforcement

(3) Source: Jefferson Parish Finance Department

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 5

ASSESSED VALUE OF TAXABLE PROPERTY (1)
LAST TEN FISCAL YEARS
(UNAUDITED)

(amounts expressed in thousands)

Fiscal Year	Tax Roll	Real Estate (2)	Personal Property (2)	Public Service Corporations (2)	Total Assessments	Non-Homestead Exempt (3)	
						Homestead Exempt	Exempt
1987	1986	\$ 1,444,541	\$ 300,599	\$ 137,736	\$ 1,882,876	\$ 637,255	\$ 1,245,621
1988	1987	1,428,121	295,995	136,861	1,860,977	630,355	1,230,622
1989	1988	1,468,876	289,643	137,506	1,896,025	649,067	1,246,958
1990	1989	1,478,811	296,755	137,261	1,912,827	655,693	1,257,134
1991	1990	1,410,411	309,615	143,020	1,863,046	634,149	1,228,897
1992	1991	1,398,392	316,303	148,912	1,863,607	637,170	1,226,437
1993	1992	1,414,993	323,880	146,548	1,885,421	642,492	1,242,929
1994	1993	1,402,928	329,929	149,659	1,882,516	648,005	1,234,511
1995	1994	1,421,204	346,323	148,729	1,916,256	655,931	1,260,325
1996	1995	1,440,023	387,298	148,196	1,975,517	653,915	1,321,602

(1) Source: Jefferson Parish Assessor's Office

(2) Per the constitution, all land and residential improvements are assessed at 10% of its fair market value and all other property at 15% of its fair market value.

(3) Homestead exemption rate is \$7,500 of assessed value

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 6

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (1)
(PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Tax Roll	Direct		Overlapping			Total
		Jefferson Parish Sheriff	Jefferson Parish	Jefferson Parish School Board	Others		
1987	1986	0.37	1.37	0.92	0.04	2.70	
1988	1987	0.37	1.25	0.99	0.04	2.65	
1989	1988	0.36	1.31	0.96	0.04	2.67	
1990	1989	0.37	1.51	1.05	0.04	2.97	
1991	1990	0.37	1.21	1.04	0.10	2.72	
1992	1991	0.54	1.34	0.82	0.10	2.80	
1993	1992	0.55	1.38	0.93	0.10	2.96	
1994	1993	0.54	1.43	0.89	0.10	2.96	
1995	1994	0.54	1.35	0.89	0.10	2.88	
1996	1995	0.55	1.38	0.95	0.10	2.98	

(1) Source: Jefferson Parish Budget & Research Department

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 7

PRINCIPAL TAXPAYERS (1)
JUNE 30, 1996

(UNAUDITED)

(amounts expressed in thousands)

Taxpayer	Type of Business	1995 Assessed Valuation	Percent of Total Assessed Valuation
Louisiana Power and Light	Electric Utility	\$ 48,359	2.45%
South Centrl Bell	Telephone Utility	47,694	2.41%
Louisiana Gas Service	Gas Utility	11,847	0.60%
Lakeside Shopping Center	Shopping Mall	9,900	0.50%
Hibernia National Bank	Banking	8,237	0.42%
Avondale Shipyards	Shipbuilding	7,373	0.37%
Freeport McMoran	Diversified	6,621	0.34%
Cytec Industries, Inc.	Chemical Plant	6,370	0.32%
State Street Bank & Trust	Banking	5,683	0.29%
ZML - Lakeway III	Commercial Real Estate	5,581	0.28%
TOTAL		\$ 157,665	7.98%

(1) Source: Jefferson Parish Assessor's Office

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 8

COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 1996

(UNAUDITED)

(amounts expressed in thousands)

Assessed value	\$ 1,975,517
Times 10 percent	<u>197,552</u>
Debt Limit	197,552
Bonded Debt Applicable to Limit (1)	<u>0</u>
Legal Debt Margin	<u>\$ 197,552</u>

(1) The Certificates of Indebtedness of the Law Enforcement District are not payable from a dedicated ad valorem tax. Thus, the Sheriff has not issued any "bonded" debt.

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 9

NET DEBT PER CAPITA
LAST TEN FISCAL YEARS

(UNAUDITED)

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Debt (2)</u>	<u>Debt Service Monies Available (3)</u>	<u>Net Debt</u>	<u>Net Debt Per Capita</u>
1987	477,000	\$ -	\$ -	\$ -	-
1988	471,000	-	-	-	-
1989	469,000	-	-	-	-
1990	466,000	6,000,000	825,677	5,174,323	11
1991	448,000	5,585,000	900,693	4,684,307	10
1992	452,000	5,135,000	952,280	4,182,720	9
1993	456,000	4,910,000	211,722	4,698,278	10
1994	457,000	4,290,000	221,785	4,068,215	9
1995	457,481	3,650,000	240,481	3,409,519	7
1996	458,456	2,985,000	258,072	2,726,928	6

(1) Source: Louisiana Tech University

(2) Includes only Certificates of Indebtedness

(3) Represents amounts available in Debt Service funds for repayment of debt

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 4

PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Tax Roll	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Delinquent Taxes	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1987	1986	\$ 6,963,032	\$ 5,572,174	80.03%	\$ 990,059	\$ 6,562,233	94.24%	\$ 1,390,858	19.97%
1988	1987	6,746,720	6,591,244	97.70%	86,067	6,677,311	98.97%	155,476	2.30%
1989	1988	7,597,625	6,677,027	87.88%	269,209	6,946,236	91.43%	920,598	12.12%
1990	1989	6,958,735	6,659,568	95.70%	265,898	6,925,466	99.52%	299,167	4.30%
1991	1990	6,801,698	6,528,095	95.98%	461,775	6,989,870	102.77%	273,603	4.02%
1992	1991	10,069,603	9,918,349	98.50%	192,319	10,110,668	100.41%	151,254	1.50%
1993	1992	10,181,394	9,773,963	96.00%	260,167	10,034,130	98.55%	407,431	4.00%
1994	1993	10,139,664	9,953,425	98.16%	355,180	10,308,605	101.67%	186,239	1.84%
1995	1994	10,355,767	10,150,690	98.02%	222,006	10,372,696	100.16%	205,077	1.98%
1996	1995	10,770,690	10,591,045	98.33%	181,270	10,772,315	100.02%	179,645	1.67%

(1) Source: Jefferson Parish Sheriff's Bureau of Taxation

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 11

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 1996

(UNAUDITED)

(amounts expressed in thousands)

<u>Taxing Jurisdiction</u>	<u>Net Bonded Debt</u>	<u>Percent Overlapping</u>	<u>Overlapping Debt</u>
Direct Bonded Debt: Jefferson Parish Sheriff	\$ - (1)	100.00%	\$ 0
Overlapping:			
Parish of Jefferson	97,970 (2)	100.00%	97,970
Jefferson Parish Public School System	15,500 (2)	100.00%	15,500
West Jefferson Levee District	1,505 (2)	100.00%	1,505
City of Kenner	2,140 (2)	100.00%	2,140
City of Harahan	1,622 (2)	100.00%	1,622
Total Overlapping	<u>118,737</u>		<u>118,737</u>
Total Direct and Overlapping	<u>\$ 118,737</u>		<u>\$ 118,737</u>

(1) The Bonds issued by the Sheriff are Certificates of Indebtedness. Ad valorem taxes are not specifically dedicated to pay these bonds.

(2) These numbers are as of December 31, 1995.

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 10

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS**

(UNAUDITED)

Fiscal Year	Principal (1)	Interest (3)	Total Debt Service	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Governmental Expenditures
1987	\$ -	\$ -	\$ -	33,337,975	0.00%
1988	-	-	-	37,203,427	0.00%
1989	-	-	-	40,399,055	0.00%
1990	-	-	-	41,617,588	0.00%
1991	415,000	472,500	887,500	45,649,114	1.94%
1992	450,000	439,821	889,821	48,220,701	1.85%
1993	625,500	261,490	886,990	51,447,716	1.72%
1994	620,000	231,413	851,413	51,669,602	1.65%
1995	640,000	208,870	848,870	62,281,137	1.36%
1996	665,000	183,168	848,168	63,978,758	1.33%

- (1) Includes only Certificates of Indebtedness
- (2) Includes General, Special Revenue, Debt Service and Capital Project Funds
- (3) Excludes bond issuance costs

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 14

MISCELLANEOUS STATISTICS
JUNE 30, 1996, 1995, 1994 AND 1993

(UNAUDITED)

Form of Government	Special Purpose (Sheriff/Law Enforcement)			
	Area in Square Miles			
	359	Land		
	272	Water		
	<u>June 30, 1996</u>	<u>June 30, 1995</u>	<u>June 30, 1994</u>	<u>June 30, 1993</u>
Population - total	458,456	457,481	457,069	456,389
Population - unincorporated areas (estimated)	343,842	343,595	343,286	340,484
Calls for Service	319,806	343,595	290,887	282,473
Responses to Calls for Service	303,187	316,017	272,440	264,885
Assigned Cases	102,438	90,712	92,265	91,765
Investigated Cases	90,500	62,936	69,775	70,827
Deaths	669	577	646	706
Traffic Accidents Investigated	45,734	49,363	45,570	42,648
Average Response Time (in minutes)	5.4	7.9	8.4	7.9
Crime Statistics:				
Murders	30	34	42	39
Rapes	142	167	144	189
Robberies	1,157	1,202	1,162	1,094
Assaults	2,012	2,069	1,937	1,833
Total Persons Crimes	<u>3,341</u>	<u>3,472</u>	<u>3,285</u>	<u>3,155</u>
Burglary	4,428	4,890	4,812	5,245
Theft	17,906	18,561	18,846	19,144
Vehicle Theft	3,629	3,417	3,346	3,506
Total Property Crimes	<u>25,963</u>	<u>26,868</u>	<u>27,004</u>	<u>27,895</u>
TOTAL	<u>29,304</u>	<u>30,340</u>	<u>30,289</u>	<u>31,050</u>
Arson	193	190	147	154
Estimated Value of Property Stolen	\$ 56,278,117	\$ 44,790,031	\$ 40,455,604	\$ 39,351,535
Estimated Value of Property Recovered	\$ 21,031,092	\$ 17,928,951	\$ 14,463,584	\$ 40,455,604
Crime Rate per 1,000 Residents	85.2	88.3	88.2	91.1

(1) Source: Jefferson Parish Sheriff's Office - Research & Analysis

SINGLE AUDIT SECTION

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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Philip W. Rebowe, CPA

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF THE GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the general purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 12, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Jefferson Parish Sheriff, Gretna, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain other matters involving the internal control structure and its operation that we have reported to the management of the Jefferson Parish Sheriff, Gretna, Louisiana, in a separate letter entitled "Memorandum of Advisory Comments" dated December 12, 1996.

This report is intended for the information of the Jefferson Parish Sheriff, the Sheriff's management, all applicable Federal and State agencies, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Rebowe & Company

Metairie, Louisiana
December 12, 1996

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF
THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the general purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 12, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Jefferson Parish Sheriff, Gretna, Louisiana, is the responsibility of the Sheriff's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Jefferson Parish Sheriff, the Sheriff's management, all applicable Federal and State agencies, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Rebowe & Company

Metairie, Louisiana
December 12, 1996

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JEFFERSON PARISH SHERIFF'S OFFICE
 GREYNA, LOUISIANA

AGENCY FUNDS - COMBINING SCHEDULE OF CHANGES IN
 DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS
 FOR THE YEAR ENDED JUNE 30, 1996

	<u>TAX COLLECTOR</u>	<u>SHERIFF'S ACCOUNT</u>	<u>INMATE DEPOSIT</u>	<u>PROPERTY AND EVIDENCE</u>
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS AT JULY 1, 1995	\$ 30,076,294	\$ 735,897	\$ 97,643	\$ 17,110
ADDITIONS				
Deposits:				
Sheriff's sales	0	6,101,058	0	0
Garnishments	0	2,061,956	0	0
Inmate deposits	0	0	446,999	0
Other	0	181,883	(10)	0
Taxes, fines, commissions and other	459,913,129	0	0	0
Deposit of dedicated taxes	0	0	0	0
Interest	1,829,714	47,851	5,240	840
Receipts from other funds	31,000	2,827	0	0
Additions to deferred compensation fund	0	0	0	0
Total Additions	<u>461,773,843</u>	<u>8,395,575</u>	<u>452,229</u>	<u>840</u>
REDUCTIONS				
Deposits settled to:				
Sheriff's General Fund	53,934,881	1,209,953	0	0
Taxing bodies and others	406,944,152	339,395	0	0
Litigants/defendants	0	3,746,083	0	0
Attorneys, appraisers, and others	0	3,029,337	0	0
Other Reductions:				
Commissary sales	0	0	279,972	0
Inmate withdrawals	0	0	153,502	0
Professional services	0	0	0	0
Amounts paid to other funds	0	4,149	3,864	0
Bank service charges	0	3,947	1,653	96
Deductions from deferred compensation fund	0	0	0	0
Total Reductions	<u>460,879,033</u>	<u>8,332,864</u>	<u>438,991</u>	<u>96</u>
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS AT JUNE 30, 1996	\$ <u>30,971,104</u>	\$ <u>798,608</u>	\$ <u>110,881</u>	\$ <u>17,854</u>

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 12

DEMOGRAPHIC STATISTICS
LAST TEN YEARS

(UNAUDITED)

Fiscal Year	Population (1)	Per Capita Income (2)	School Enrollment (3)	Unemployment Rate (4)
1987	476,658	13,802	84,930	10.90%
1988	471,482	14,160	85,364	9.90%
1989	468,509	15,007	84,995	8.40%
1990	465,624	15,863	85,486	6.40%
1991	448,306	17,101	83,818	5.20%
1992	451,543	17,489	82,066	5.60%
1993	456,389	17,590	79,234	6.20%
1994	457,069	17,590	80,430	5.90%
1995	457,481	18,340	80,878	6.40%
1996	458,456	19,100	81,142	5.00%

- (1) Source: Louisiana Tech University
- (2) Source: Bureau of Economic Analysis, U.S. Department of Commerce
- (3) Source: Louisiana Department of Education
- (4) Source: Louisiana Department of Labor

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STATISTICAL SECTION

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 1

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Community Services	Public Safety	Employee Programs	Intergovernmental	Capital Outlay (2)	Debt Service	Total
1987	\$ 272,496	\$ 33,065,479	\$ -	\$ -	-	\$ -	\$ 33,337,975
1988	283,397	36,920,030	-	-	-	-	37,203,427
1989	297,227	39,936,524	8,044	-	-	157,260	40,399,055
1990	316,999	39,062,494	6,131	-	1,993,792	238,172	41,617,588
1991	396,844	41,840,575	1,219	-	2,282,597	1,127,879	45,649,114
1992	566,111	45,728,401	1,496	-	847,608	1,077,085	48,220,701
1993	353,131	48,805,646	1,270	-	1,171,435	1,116,234	51,447,716
1994	301,364	49,874,720	1,464	500,000	-	992,054	51,669,602
1995	326,275	58,810,165	1,202	2,200,000	-	943,495	62,281,137
1996	470,035	62,627,000	786	-	-	880,937	63,978,758

- (1) Includes General, Special Revenue, Debt Service and Capital Project Funds
(2) Includes expenditures made from Law Enforcement District Capital Fund only.
Other capital outlays are included within the function codes above.
(3) Beginning in fiscal year 94-95, in accordance with GASB Statement No. 10, transfers to the Auto Loss and General Liability Internal Service Fund are recognized as revenue by the receiving fund and as an expenditure to the General Fund.

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 3

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Property Taxes	Sales Taxes	Total
	\$	\$	
1985	6,314,780	2,840,532	\$ 9,155,312
1986	6,606,839	3,380,330	9,987,169
1987	6,562,233	3,200,591	9,762,824
1988	6,677,311	3,159,937	9,837,248
1989	6,946,236	3,276,481	10,222,717
1990	6,925,466	3,348,614	10,274,080
1991	6,989,870	3,542,126	10,531,996
1992	10,110,668	3,651,981	13,762,649
1993	10,034,130	3,767,921	13,802,051
1994	10,308,605	7,386,547 (2)	17,695,152
1995	10,372,696	14,493,429 (3)	24,866,125
1996	10,772,315	15,201,111	25,973,426

(1) Includes General, Special Revenue, Debt Service and Capital Project Funds

(2) New 1/4 cent Law Enforcement Sales Tax went into effect on 1/1/94

(3) Implementation of GASB Statement 22 resulted in an accrual of one additional month of sales tax and related revenues

NARCOTICS SEIZURE	DEFERRED COMPENSATION	JUVENILE PROCESSING AND LOCK-UP CENTER		COURTROOM CONSTRUCTION	COMBINED TOTALS		
					June 30, 1996	June 30, 1995	
\$ 234,764	\$ 2,083,511	\$	1,005,442	\$	1,520,522	\$ 35,771,183	\$ 28,220,855
0	0		0	0	0	6,101,058	6,048,158
0	0		0	0	0	2,061,956	1,906,365
0	0		0	0	0	446,999	440,681
0	0		0	0	0	181,873	92,406
0	0		0	0	0	459,913,129	397,891,908
0	0		0	0	0	0	2,200,000
12,718	0		52,567	84,770	0	2,033,700	1,751,174
0	0		0	0	0	33,827	0
0	647,375		0	0	0	647,375	635,674
<u>12,718</u>	<u>647,375</u>		<u>52,567</u>	<u>84,770</u>		<u>471,419,917</u>	<u>410,966,366</u>
0	0		67,154	83,162	0	55,295,150	50,847,181
0	0		0	0	0	407,283,547	345,347,689
0	0		0	0	0	3,746,083	3,739,576
0	0		0	0	0	3,029,337	2,645,903
0	0		0	0	0	279,972	276,347
0	0		0	0	0	153,502	153,459
0	0		96,962	0	0	96,962	23,301
59,480	0		0	0	0	67,493	324,570
99	0		102	100	0	5,997	5,916
0	253,567		0	0	0	253,567	52,096
<u>59,579</u>	<u>253,567</u>		<u>164,218</u>	<u>83,262</u>		<u>470,211,610</u>	<u>403,416,038</u>
\$ 187,903	\$ 2,477,319	\$	893,791	\$	1,522,030	\$ 36,979,490	\$ 35,771,183