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**JOSEPH P. LOPINTO, III**

**SHERIFF**

**HARVEY, LOUISIANA**

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**JEFFERSON PARISH SHERIFF'S OFFICE**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**For the Fiscal Year Ended June 30, 2019**



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**For the Fiscal Year Ended June 30, 2019**

Prepared by:  
FINANCE BUREAU

Sue Alizadeh, CPA  
Chief Financial Officer



**JEFFERSON PARISH SHERIFF’S OFFICE  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FISCAL YEAR ENDED JUNE 30, 2019**

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# INTRODUCTORY SECTION





# Jefferson Parish Sheriff's Office



December 23, 2019

To the Honorable Joseph P. Lopinto, III, Jefferson Parish Sheriff  
and the Citizens of Jefferson Parish, Louisiana:

The Comprehensive Annual Financial Report (CAFR) of the Jefferson Parish Sheriff's Office ("JPSO") for the year ended June 30, 2019 is hereby submitted. State statute LRS 24:513 requires that JPSO publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

This CAFR consists of management's representations concerning the finances of JPSO; therefore, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of JPSO has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the financial statements in conformity with GAAP. JPSO's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. Management assumes full responsibility for the completeness and reliability of the information contained in this report in all material respects.

JPSO's financial statements have been audited by LaPorte CPAs and Business Advisors, a firm of licensed certified public accountants. As stated above, the goal of the independent audit was to provide reasonable assurance that the financial statements of JPSO, for the fiscal year ended June 30, 2019, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Based upon the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified (or clean) opinion that JPSO's financial statements, for the fiscal year ended June 30, 2019, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the Financial Section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD & A). This letter of transmittal is designed to complement the MD & A and should be read in conjunction with it. JPSO's MD & A can be found immediately following the independent auditor's report in the Financial Section of this report.

The independent audit of the financial statements of JPSO was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit Section of this report.

## **PROFILE OF THE JEFFERSON PARISH SHERIFF'S OFFICE**

The Sheriff's position is authorized under Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff is a separately elected official by the citizenry in a general, popular election. As the Chief Executive Officer of the Law Enforcement District of Jefferson 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 administers the parish jail and correctional facilities as well as exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, and other duties. He also serves as the Ex-officio Tax Collector for Jefferson Parish. As such, the Sheriff is responsible for the collection and distribution of ad valorem (property) taxes, sales and use taxes, parish occupational licenses and permits, state revenue sharing funds, fines, costs and bond forfeitures imposed by the local district courts.

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

The financial reporting entity of the Sheriff includes all of the funds, as well as component units, for which he is financially accountable. The operations of the Law Enforcement District (LED) 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 for Jefferson Parish are reported within JPSO’s financial statements as an Agency Fund. Finally, the operations of the 911 Emergency Communications District are accounted for in JPSO’s financial statements as a Special Revenue Fund. Under Parish Ordinance, the Sheriff is currently the administrator of the district.

As a stand-alone entity, JPSO adopts its own budgets for the General Fund and certain Special Revenue Funds. State statutes require the adoption of a budget prior to the start of the fiscal year. The fiscal year 2019 budget was originally adopted in June 2018 and was finally amended in June 2019. The budget process also calls for public inspection of the proposed budget and a public hearing to adopt the budget.

For the General Fund, the legal budgetary level of control is at the function (i.e., “bureau”) level. For the Special Revenue Funds, the legal budgetary level of control is at the fund level.

## **INFORMATION FOR ASSESSING THE SHERIFF’S ECONOMIC CONDITION**

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment and economic conditions within which JPSO operates.

### **Local 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 434,000 (457,000 pre-Hurricane Katrina), the parish has historically played a major role in the New Orleans metropolitan economy. The currently diverse economy is largely due to our proximity to the City of New Orleans, the Mississippi River, the Gulf of Mexico, and the Interstate 10 (I-10) corridor. The oil/gas and related service industries play a large part in the area’s economy. The west bank of the parish includes the industrial area of the Harvey Canal, access to the Gulf of Mexico, and the Inter-coastal canal which runs near Grand Isle. When gasoline prices warrant additional drilling, the oil field industries in the area heat up as the push to work the oil fields of the Gulf of Mexico increases. Oil field extraction and services, tourism, gaming, construction, transportation, chemicals, shipbuilding, and health-care all contribute to the parish’s economy. Our proximity to the Gulf and the Barataria estuary also makes the seafood industry an integral part, as well.

The parish is home to several major “traditional” shopping mall developments. Three are located on the east bank and one is located on the west bank. In addition to the several shopping malls located on the east bank of the parish, the Elmwood Industrial Park area (wholesalers and manufacturers), retail sales, wholesale sales, and manufacturing sales dominate the local economy. The Manhattan Boulevard area on the west bank is home to several retail establishments while River Road on the west bank is home to several chemical and utility companies. The parish’s malls have been “the place to shop” in the metropolitan area; although, this is now under attack from online shopping. Jefferson Parish also houses a number of car dealerships that generate a sizeable amount of motor vehicle sales taxes each month. The film-making initiatives are still paying off as movies and television shows are being filmed in the area, despite cut-backs at the state level.

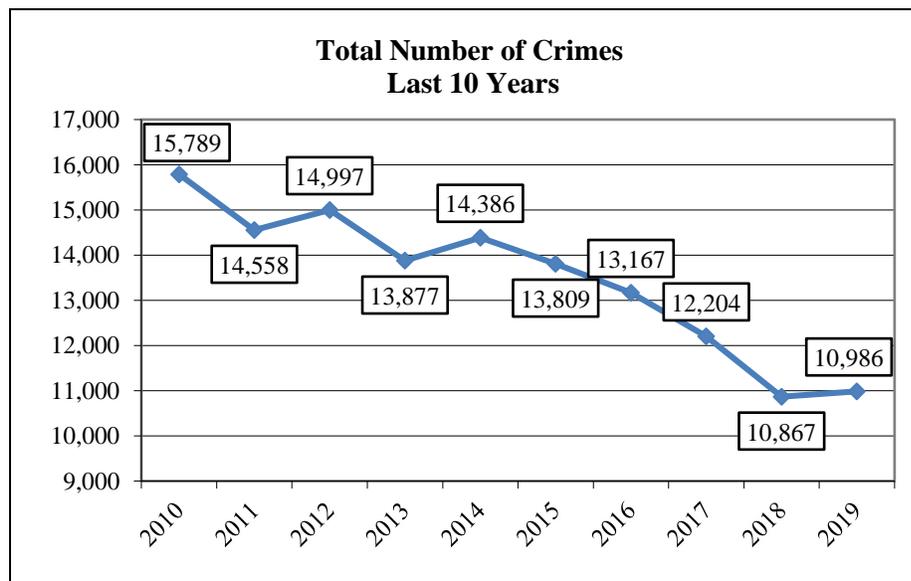
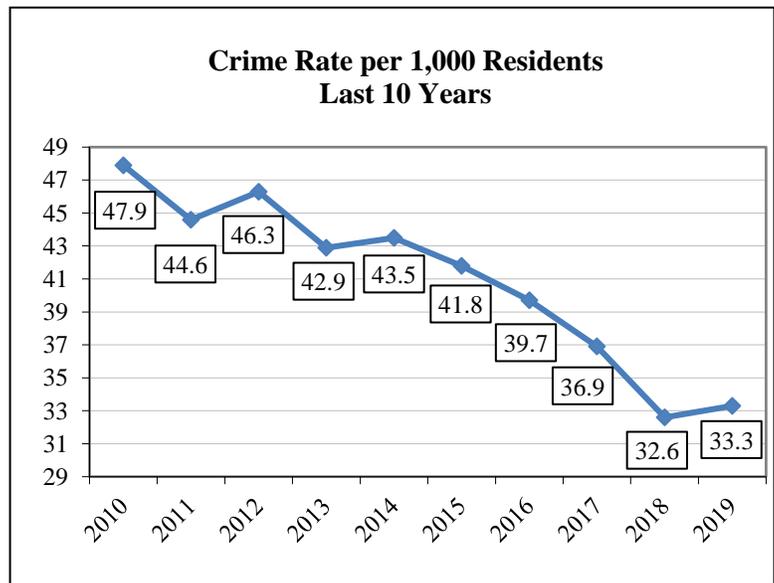
The results of this diversification can be seen in the economic statistics. Per capita (median household) income is still one of the highest in Louisiana – approximately \$51,005 as of year end. During 2019 the unemployment rate was lower, going from 6.1 to 5.3 percent. Despite the various hurricanes and the BP oil spill, the assessed property values increased from the prior year (from \$4.383 billion to \$4.464 billion). This 1.8 percent increase reflects a leveling off of the economic recovery in the region, as the housing market continues to strengthen, but only marginally. In 2016 the Assessor reassessed property values to adjust for market conditions. Reassessment years occur every four years.

Property taxes, which are a major source of revenue to JPSO, increased from \$29,916,247 to \$30,596,972 or 2.3 percent from last year. This increase was due to the improved collections of property taxes, as well as the overall assessed values of the property. Total assessed value of property in the parish (in thousands) increased from \$4,382,748 to \$4,464,281 or 1.9 percent. This increase was caused by improving assessed property values. In 2019, the Sheriff rolled his millage rate forward to its maximum allowed 8.28 mills which was the same as last year.

### Overview of Crime Statistics

Crime obviously has a significant impact on the operations of JPSO and can be tracked in many ways. Some of the best indicators of the success of the office are the standard crime statistics published in the FBI Uniform Crime Report (UCR). Crime in Jefferson Parish has been steadily increasing for of the past five years. The most telling proof of this is seen in the crime rate per 1,000 residents. Despite a small increase in the current year per-capita rate of 33.3 is still one of the lowest in decades.

The total number of crimes in Jefferson Parish has also decreased over the last few years (see graph below). For 2019, the number slightly increased from 10,867 to 10,986 or 2.2 percent. The calls for service continue to decrease from 267,331 last year to 263,360 in 2019 or 1.5 percent less.



A major tactic has to do with the expansion of the use of neighborhood crime cameras and automated license plate recognition (ALPR) cameras in various hot-spots throughout the Parish. These cameras have provided an invaluable resource in tracking down stolen vehicles or chasing down suspects.

Another project helping to fight crime is COP-Link. COP-Link is a computerized analytical tool that allows the entire four parish region to share and search their crime databases with much more effectiveness. Taking advantage of this software is the Criminal Intelligence Center, a cooperative

endeavor between the Jefferson Parish Sheriff's Office, Orleans Parish Sheriff's Office, and various other federal, state, and local agencies. This quasi-fusion center allows the agencies to work together on certain major crimes and share intelligence.

A popular performance measurement for law enforcement agencies is response time. The average response time for emergency calls received by JPSO has historically been held to approximately 5 minutes. For 2019, the response time was 5.22 minutes. By most law enforcement standards, this continues to be an excellent mark. All of these variables must be taken in to account in the staffing and financial planning of JPSO.

### **Long-term Financial Planning**

Since the effects of the national recession were felt locally back in 2008, JPSO continues to look at its finances on a long-term basis, rather than annually. We typically project our operating budgets out for a period of three (3) years to give management an idea of what revenues are expected to do and how this may affect the daily operations of the office (now and in the future).

Back in 2008 when most revenues were stagnating, the Sheriff decided to finance a badly needed capital program with bond money (i.e., long-term debt) instead of operating or current funds. In August 2008, the Law Enforcement District of Jefferson Parish issued \$30 million in Limited Tax Revenue Bonds to help fund several projects. The bonds were secured by the ad valorem taxes collected by the Sheriff's Office. This was the first time since 1990 that the Sheriff's Office has issued long-term debt. The decision to do so was not an easy decision, however, it was ultimately decided that this would be the best way to ensure the long-term financial stability of the office.

During 2012, the Sheriff decided to lower the outstanding debt of the office by partially refunding (or defeasing) a portion of the outstanding LED Limited Revenue Tax Bonds that were issued in 2008. \$18,490,000 was placed into an irrevocable trust fund with a refunding escrow agent to pay off the maturities of principal and interest between 2020 and 2028. As such, bonded debt was reduced \$15,395,000 and, after a current year payment of \$1,415,000, only \$3,030,000 is left outstanding. See Note D.8 for further details on the bonded debt and the capital lease noted above.

Since its issuance, a number of projects have been completed by the Sheriff's Office, including a new crime lab, a 2<sup>nd</sup> District Station, a 4<sup>th</sup> District Station, the Bonnabel Boat Launch and Storage Facility, construction and relocation of the 3<sup>rd</sup> District Station, and others. JPSO internally finances other capital projects including the construction of a new First District Station in Fat City. The cost to complete this project was \$9,663,435. The new First District Station opened in April 2019. The Crime Lab building has been experiencing problems with its exterior panels leaking in some places. JPSO is in the planning phase of modifying/replacing the panels. This repair project should start once plans have been finalized.

### **Relevant Financial Policies**

The Sheriff has adopted a number of financial policies and is governed by certain statutes in other financial areas. We have cash management policies and investment policies whereby we have two options concerning idle cash: 1) invest it in statutorily allowed securities or 2) allow it to stay in interest bearing accounts. As required by state statutes, JPSO utilizes a fiscal agent bank to maintain its deposits. In previous years, JPSO actually used two separate banks to accomplish this – one for the general operating funds and one for the tax collector funds. JPSO went out to bid in the spring of 2016 and awarded the contract to one bank with a fixed 1.25 percent interest rate. JPSO also continues “pooling” the cash from all of its funds (except Tax Collector, which maintains its own pool) in order to maximize its earning potential. Thus, JPSO earns interest on 100 percent of its daily pooled cash balances.



JPSO invests its idle funds in the Louisiana Asset Management Pool (LAMP) which is a state sponsored external investment pool, commercial paper, municipal bonds, or in U.S. Government Securities during the year. At June 30, 2019, the entire investment portfolio was \$36,738,793. The funds in LAMP are broken down by \$12,734,470 in discount notes (24.3%), \$3,282,828 in municipal bonds (10.4%), \$6,002,106 (18.0%) in commercial paper and \$14,719,389 (47.2%).

The securities are held in a joint account by a third party in JPSO's name, thus they are in the lowest risk category as defined by government accounting standards. Interest income earned by the Governmental Funds totaled \$882,713, which is an increase of \$7,985 or 0.9 percent from last year due to slightly increasing cash balances and interest rates.

State statutes require JPSO to have his deposits insured or collateralized at a rate of 100 percent at all times. During 2019, this requirement was complied with throughout the year. At June 30, 2019, JPSO had deposit balances in banks of \$84,773,203, all of which are in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB).

JPSO also has a fund balance policy in place whereby a targeted fund balance level has been established for the General Fund. The policy calls for the maintenance of an unassigned fund balance level of at least 20 percent of expected General Fund expenditures. At June 30, 2019, the unassigned fund balance of the General Fund totaled \$42,549,190 which was 33.4 percent of the current year expenditures (well above the target).

Another critical financial policy area has to do with how JPSO accounts for and funds its risk management activities. JPSO is primarily self-insured for most of its risks of loss because of the nature of the activities the Sheriff's Office is involved in. To account for and fund these activities, JPSO maintains two Internal Service Funds.

The first is the Auto Loss and General Liability Fund. To protect against these types of risks, JPSO participates in the Louisiana Sheriff's Risk Management Program which is a public entity risk pool. Under this program, general/professional liability claims are covered by insurance at the rate of \$100,000 per claim, with an aggregate stop-loss of \$500,000 to \$750,000 for each loss year, depending on the year. No excess coverage is available for losses; therefore, once the aggregate is met, JPSO is completely self-insured on general/professional liability cases.

For auto loss claims, JPSO is self-insured on the first \$1,750,000 per accident. Excess liability coverage is provided for claims between \$1,750,000 and \$4,000,000. At June 30, 2019, claims and judgments payable totaled \$7,107,174, which was a decrease of \$550,652 or 7.2 percent from the prior year. The fund had assets of \$8,057,711 available to pay these claims. During 2019, this fund had a negative change in net position of \$324,679, as cost exceeded revenues, and ended the year with a positive net position of \$774,136.

The second fund is the Group Health and Life Insurance Fund. Under this program, which is administered by a third-party service agent, JPSO is self-insured for its claims reported during the year up to the "stop-loss" amount of \$250,000 per person per loss year. Excess liability for claims over the stop-loss amount is provided for through a commercial insurance carrier. Contributions into this fund are made by participating employees and are matched by JPSO based on the employee's classification.

At June 30, 2019, a liability of \$1,564,020 has been accrued, which represents the amount of claims reported to the service agent but not yet paid, along with a liability (i.e., "due to") to the General Fund. The fund had assets of \$691,945 at June 30, 2019 available to pay these claims and liabilities. During 2019, this fund's net position decreased \$405,586, as costs exceeded revenues, and ended the year with a negative net position of \$1,260,487. Costs continued to increase mainly because of the increase in health and pharmacy claims which were offset by a one-time transfer of \$2,500,000 from the General Fund to help cover cost overruns. Additional information on JPSO's risk management activity can be found in the notes to the financial statements section of this report in Note E.1.

As required by state law, JPSO provides pension benefits for all of its full-time employees through the Louisiana Sheriff's Pension & Relief Fund which is a statewide plan managed by a board of trustees. JPSO has no immediate obligation in connection with the employee benefits offered through the plan beyond its employer contribution rate that is set by the board; however, under the accounting and reporting rules for pensions, JPSO reports its proportionate share of any unfunded pension liabilities that the plan may have.

In 2019 the net pension obligation reported by JPSO totaled \$39,899,755, a decrease of \$4,905,374 from last year. There are a number of deferred outflows and inflows associated with this reporting standard. At year end, JPSO reported \$23,314,840 of deferred outflows (made up mostly of the 2019 employer contributions which are being deferred until next year) and \$13,878,688 of deferred inflows (made up of a variety of different items related to changes in assumptions and earnings of the plan). During 2019, the employee's contribution rate was 10.25 percent and the employer's rate was 12.25 percent. Contributions during the year totaled \$9,804,746, which included \$1,028,976 of employee contributions paid for by JPSO and \$8,775,770 of required employer contributions. Contributions were down \$449,929 or 4.4 percent from last year. The decrease was caused by the drop in the contribution rate imposed by the plan in 2019 of 12.75 to 12.25 percent and fewer employees contributing.

JPSO also provides other post-employment health and life benefits for certain retirees and their dependents. As of June 30, 2019, the Sheriff's total OPEB liability was \$38,319,146 for medical and life insurance benefits. This is an increase related to the 2019 change in liability of \$3,408,507. To date, JPSO has chosen not to fund these liabilities at this time, thus the entire liability is carried on the books at year end as a noncurrent liability. Additional information on the Sheriff's pension arrangements and postemployment benefits can be found in the notes to the financial statements section of this report in Notes F.1 and F.2.

## **MAJOR INITIATIVES**

JPSO continues to look for ways to become more efficient with the resources available to it. For 2019, one initiative has to do with monitoring and containing costs, especially when it comes to overtime. Certain other costs are beyond our control, such as pension, health costs, and the price of gasoline; however, all of the Bureau Commanders continue to monitor their costs during 2020.

JPSO also continues to revise and improve the operations of the 911 Emergency Communications District. We have already reviewed and revised several operating contracts, which will result in savings to the district. We are also looking forward to implementing new technologies in this area and pursuing additional revenues from the existing service provider base by performing revenue audits. We continue to work closely with the 911 Communications Advisory Board and the Parish Council. One major initiative implemented was a digital solution to the backup PSAP sites and implemented a subscription service rather than having to purchase a host of new equipment.

In the effort to address some gaps in the communications network in the southern part of the parish, particularly in the south Marrero, Lafitte, Barataria, and Crown Point area, JPSO financed the construction of a new communications tower in Lafitte which was completed during 2018. JPSO also entered into a capital lease to finance the purchase of new APEX 6000 portable radios from Motorola Solutions, which were deployed at the end of December 2017.

## **AWARDS AND ACKNOWLEDGMENTS**

### **Awards**

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 2018 Comprehensive Annual Financial Report. This was the twenty-fifth consecutive year that the Jefferson Parish Sheriff's Office has received this prestigious award. 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 only one year. We believe our current report continues to conform to the program requirements and we are submitting it to the GFOA.

### **Acknowledgments**

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Bureau. We would like to express our appreciation to all members of the departments who contributed to this year's audit. Finally, credit should be given to our Sheriff Joseph P. Lopinto, III, for the support in planning and conducting the financial operations of the Sheriff's Office in a dedicated and responsible manner.

Respectfully submitted,



Sue Alizadeh, CPA  
Chief Financial Officer



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Jefferson Parish Sheriff's Office**  
**Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2018**

*Christopher P. Morill*

Executive Director/CEO

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

**Selected Officials of the Sheriff's Office  
June 30, 2019**

JOSEPH P. LOPINTO, III  
Sheriff

SUE ALIZADEH, CPA  
Chief Financial Officer/Finance Bureau Commander

TIM SCANLAN  
Chief Deputy/Technical Services Bureau Commander

GREG RUPPERT  
Deputy Chief /Revenue & Taxation Bureau Commander

DAX RUSSO  
Deputy Chief/Criminal Investigations Bureau Commander

KENNETH SOUTULLO  
Deputy Chief/Specialized Investigations Bureau Commander

SEAN LUSK  
Deputy Chief/Management Services Bureau Commander

SUE ELLEN MONFRA  
Deputy Chief/Corrections Bureau Commander

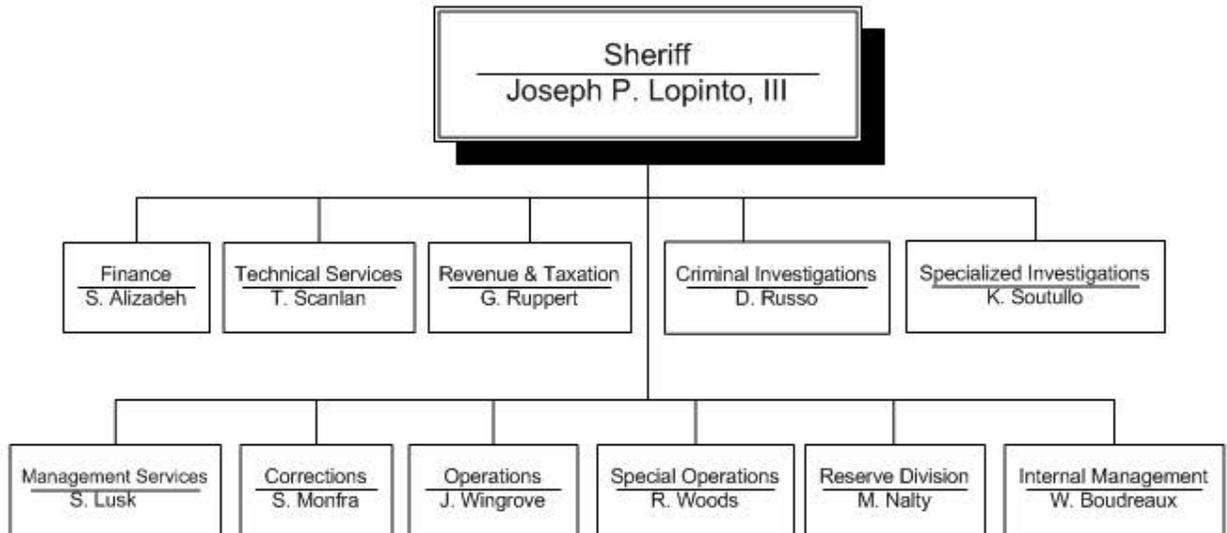
JOSHUA WINGROVE  
Deputy Chief/Operations Bureau Commander

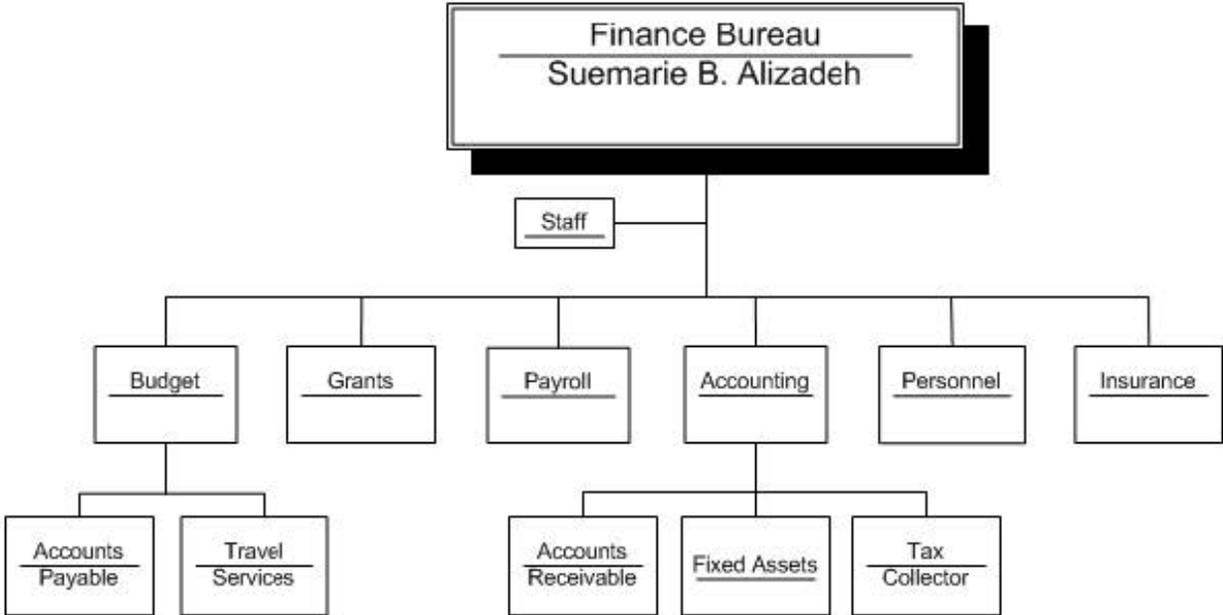
ROBERT WOODS  
Deputy Chief/Special Operations Bureau Commander

MORGAN NALTY  
Deputy Chief/Reserve Division Bureau Commander

WILLIAM BOUDREAUX  
Internal Management Bureau Commander

LINDSEY VALENTI  
JOHN FITZPATRICK  
Attorneys





# FINANCIAL SECTION





## **Independent Auditor's Report**

Sheriff Joseph Lopinto  
Jefferson Parish Sheriff's Office  
Harvey, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table on contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the schedule of changes in the Sheriff's net OPEB liability and related ratios, and the schedule of the Sheriff's proportionate share of net pension liability, and the schedule of the Sheriff's contributions on pages 15 through 30 and pages 102 through 105, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements as a whole. The introductory section, the combining and individual non-major fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements of the Sheriff. The accompanying Affidavit and Taxroll Status Report, and Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer are not a required part of the basic financial statements of the Sheriff but are additional information required by the Louisiana Legislative Auditor.

The combining and individual non-major fund financial statements and schedules, schedule of expenditures of federal awards, the Affidavit and Taxroll Status Report, and the Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2019, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

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

A Professional Accounting Corporation

Metairie, LA  
December 23, 2019



# JEFFERSON PARISH SHERIFF'S OFFICE HARVEY, LOUISIANA

## Management's Discussion and Analysis June 30, 2019

As management of the Jefferson Parish Sheriff's Office (the "Sheriff's Office"), we offer readers of the Sheriff's Office's financial statements this narrative overview and analysis of the financial activities of the Sheriff's Office for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 through 6 of this report, as well as the financial statements, which begin on page 32. All amounts, unless otherwise noted, are expressed in thousands (\$1,000's) of dollars.

### **FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of the Sheriff's Office exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$65,407 (Net Position). Of this amount, \$64,740 or 99.0 percent is invested in capital assets, such as building, vehicles and equipment, net of accumulated depreciation and related debt. An additional \$7,900 or 18.8 percent is restricted for 911 operations, debt service payments, and claims and judgments relating to the Sheriff's self-insurance programs. The net remaining balance of (\$6,929) is the unrestricted net position.
- At June 30, 2019, our unrestricted net position was (\$7,233). This was the result primarily of the implementation of Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. GASB 75 replaced GASB 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions, and was implemented for the 2018 financial statements. Under GASB 75, the Sheriff is required to report its Total OPEB Obligation. The Sheriff continues to pay post-employment benefits as they come due (i.e., pay-as-you-go basis), and expects to be fully able to continue to do so. See Note F.2 for more information.
- The Sheriff's Office's total Net Position increased by \$987 or 1.5 percent. The increase during the current year is due to total revenues of \$153,350 exceeding expenses of \$152,365. During 2019, charges for services totaled \$20,497, operating grants totaled \$25,097, property taxes totaled \$30,597, payments in lieu of taxes were \$51, sales taxes totaled \$23,204, intergovernmental totaled \$2,832, commissions totaled \$48,438, charges for services totaled \$320, interest totaled \$1,086, and miscellaneous revenues were \$1,184. In total, revenues increased \$4,613 or 3.1 percent. There were various changes within the revenue categories this year. The most significant changes were: 1) charges for services increased \$835 or 4.2 percent, 2) operating grants increased \$1,411 or 6.0 percent, 3) property taxes increased \$681 or 2.2 percent, 4) sales taxes decreased \$10 or less than one percent, 5) commissions increased \$1,760 or 3.8 percent, 6) interest increased \$72 or 7.1 percent, and 7) miscellaneous revenues decreased \$115 or 8.8 percent. In total, expenses increased \$2,381 or 1.5 percent. Explanations of these changes are included in the narrative of this analysis.
- At the end of the current fiscal year, the Sheriff's governmental funds reported a combined fund balance of \$69,363. Of this amount, \$42,549 is unassigned, which is available for spending at the Sheriff's discretion. Of the remaining balance, \$7,126 is restricted, and \$19,688 is assigned.
- Unassigned fund balance for the General Fund was \$42,549 or 33.4 percent of total general fund expenditures (above our internal target of 20 percent). Total fund balance of the General Fund also represents 78.5 percent of total Governmental Fund Balances. These percentages remain stable when compared to last year's percentages (34.1 percent and 75.2 percent, respectively).
- The Sheriff's Office administers the operations of the 911 Emergency Communications District. This district provides emergency communications to the citizens of the Parish and is funded with service fees paid by the citizens on their monthly phone bills. These service fees are collected by the Parish and remitted to the Sheriff in the month after collection. For 2019, the 911 Emergency Communications Special Revenue Fund recognized revenues of \$7,704, expenditures of \$3,625, and other financing uses of \$3,445, creating a current year excess of \$635 and leaving a fund balance of \$7,126 at year end.

- In August 2008, the Law Enforcement District of Jefferson Parish (the Sheriff) issued Limited Tax Revenue Bonds totaling \$30,000 to finance the construction of various facilities. The bonds bore a rating of “AAA” from Standard and Poor’s when issued. During 2012, the Sheriff used available funds to defease \$15,395 of the outstanding bonds. During 2019, a debt service payment on the remaining bonds consisting of \$1,415 in principal and \$157 in interest and fiscal charges was made, leaving a balance at year-end of \$3,030. In 2017, a capital lease was entered into for new Motorola radios. Capital leases payable at year-end total \$3,481. See Note D.8 for further discussion.
- Hurricanes Katrina and Rita hit the New Orleans Metropolitan area, including the area serviced by the Sheriff in August and September 2005. In August and September 2008, Hurricanes Gustav and Ike also caused damages in the area. Hurricane Isaac also affected the area in September 2012. During 2017, the Sheriff incurred costs totaling \$241 providing aid to the Livingston Parish area and FEMA reimbursed the full amount of the cost. See Note E.3 for a discussion of the continuing effects from the storms and the balances still owed to the Sheriff.
- Under the pension accounting and financial reporting standards, the Sheriff records its proportionate share of the net unfunded pension liability of the Louisiana Sheriff’s Pension & Relief Fund (the state-wide defined benefit, cost-sharing, multiple employer plan that the Sheriff’s employees participate in). The Sheriff’s proportionate share for 2018 was calculated to be 10.405062% of the plan. For reporting purposes, the net pension obligation at June 30, 2018 (the beginning of the year) is recorded at June 30, 2019. This liability totaled \$39,900. There are a number of deferred outflows and inflows of resources that are also recorded under these new standards. At year end, deferred outflows of \$23,315 were recorded along with deferred inflows of \$13,879. These items are being deferred and amortized over the next 4 to 5 years.
- On August 31, 2017, Sheriff Newell Normand retired from office after serving as Sheriff since November 2007. As a rule of law, the Chief Deputy of the office is then named the interim Sheriff. Therefore, on September 1, 2017, Joseph P. Lopinto III became the interim Sheriff of Jefferson Parish. A special election was held on March 24, 2018 to complete the remainder of Sheriff Normand’s original term of office, and Joseph P. Lopinto III was elected.

## ***OVERVIEW OF THE FINANCIAL STATEMENTS***

This discussion and analysis is intended to serve as an introduction to Sheriff’s Office’s basic financial statements. The Sheriff’s Office’s basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The “government-wide financial statements” are designed to provide readers with a broad overview of the Sheriff’s Office’s finances, in a manner similar to a private-sector business.

The “**Statement of Net Position**” presents information on all of the Sheriff’s Office’s assets, liabilities, and deferred inflows and outflows, with the difference between them being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff’s Office is improving or deteriorating.

The “**Statement of Activities**” presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements are designed to distinguish functions of the Sheriff’s Office that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The Sheriff’s Office only has governmental activities in the public safety function. This function includes all of the operating bureaus of the Sheriff’s Office: executive, finance and administrative, fleet, revenue and taxation, operations, technical services, internal management, criminal investigations, special investigations, narcotics and corrections. The government-wide financial statements include only the financial activities of the Jefferson Parish Sheriff’s Office, which is a “stand-alone” governmental unit. The government-wide financial statements can be found on pages 32 and 33 of this report.

**Fund financial statements.** A “fund” is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Sheriff’s Office, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Sheriff’s Office’s funds are classified into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** “Governmental funds” are used to account for essentially the same functions reported as “governmental activities” in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for “governmental funds” with similar information presented for “governmental activities” in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between “governmental fund” and “governmental activities.”

The Sheriff’s Office maintains various funds that are grouped for management purposes into various fund types. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the General Fund, the 911 Emergency Communications Special Revenue Fund, the Federal Grants Special Revenue Fund, the Communications Reserve Capital Project Fund, and the Buildings and Improvements Capital Project Fund, all of which are considered to be “**major**” funds. Data from the other governmental funds (i.e., “non-major funds”) are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of “combining statements” elsewhere in this report.

The Sheriff’s Office adopts an annual appropriated budget for its General Fund and certain Special Revenue Funds. A budgetary comparison statement has been provided for the General Fund and each applicable Special Revenue Fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 34 through 39 of this report.

**Proprietary funds.** The Sheriff maintains one type of proprietary fund – Internal Service. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the Sheriff’s various functions. The Sheriff uses internal service funds primarily to capture and allocate costs of providing insurance coverage, including health and life, and auto and professional liability. Because the services provided by these funds benefit the governmental-type functions of the Sheriff’s Office, they are included within governmental activities in the government-wide statements.

The two internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of “combining statements” elsewhere in the report. The basic proprietary fund financial statements can be found on pages 40 through 42 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government entity. The Sheriff maintains several agency funds in his capacity as the ex-officio tax collector of the Parish of Jefferson. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Sheriff’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Individual fund data for each of the fiduciary funds is provided in the form of “combining statements” elsewhere in the report. The basic fiduciary fund financial statements can be found on page 43 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45 through 100 of this report.

**Required Supplementary Information.** This section contains the 10-year pension and OPEB-related schedules that are mandated under the implementation of the new pension and OPEB accounting and reporting standards. The schedules can be found on pages 102 through 105.

**Other information.** The combining statements referred to earlier in connection with non-major governmental funds, the internal service funds, and the agency funds are presented immediately following the notes to the financial statements.

Combining statements for non-major governmental funds, internal service funds, and agency funds can be found on pages 110 through 141 of this report. Individual fund statements and schedules, which show additional detailed financial information of some of the Sheriff’s Major Funds, are found on pages 144 through 150.

Other information, which includes a Schedule of Expenditures of Federal Award, a state-required Tax Roll Status Report, and a state-required Schedule of Compensation, Benefits, and Other Payments Made to the Agency Head or Chief Executive Officer, are included on pages 152 through 160.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Sheriff's Office, assets and deferred outflows exceeded liabilities and deferred inflows (i.e., net position) by \$65,407 at June 30, 2019.

#### JEFFERSON PARISH SHERIFF'S OFFICE NET POSITION

	Governmental Activities		Governmental Activities		
	2019		2018		
Current and other assets	\$	83,219	\$	86,528	
Capital assets		70,948		71,172	
Total assets		<u>154,167</u>		<u>157,700</u>	
Deferred outflows - refunding escrow		304		565	
Deferred outflows - pension and OPEB related		25,893		20,010	
Total deferred outflows		<u>26,197</u>		<u>20,575</u>	
Long-term liabilities outstanding		46,558		45,440	
Net pension obligation		39,900		44,805	
Other liabilities		14,343		14,456	
Total liabilities		<u>100,801</u>		<u>104,701</u>	
Deferred inflows - OPEB related		277		294	
Deferred inflows - pension related		13,879		8,860	
Total Deferred inflows		<u>14,156</u>		<u>9,154</u>	
Net Position:					
Net investment in capital assets		64,740	99.0%	62,376	96.8%
Restricted		7,900	12.1%	7,590	11.8%
Unrestricted		(7,233)	-11.1%	(5,546)	-8.6%
Total Net Position	\$	<u>65,407</u>		<u>64,420</u>	

A large portion of the Sheriff's Office's net position (\$64,740 or 99.0 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure) net of any related debt used to acquire those assets that is still outstanding. The Sheriff's Office uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Sheriff's Office's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities.

Current and other assets are made up of cash, cash equivalents, investments, receivables and other short-term assets. The balance at year end was \$83,219, which is \$3,309 less than last year. This decrease is mostly due to a slight decrease in cash and investments.

Deferred outflows of resources totaled \$26,197 and are made up of deferred charges of \$304 related to the partial defeasance of debt in 2012 and \$25,893 related to the pension and OPEB plan. The Sheriff placed funds into an escrow account to pay off future interest and it is being amortized over the next eight years (which is when the defeased debt is paid off by the escrow agent). The pension related deferred outflows consist primarily of the current year pension contributions that are deferred until next year.

The liabilities of \$100,801 include \$46,558 related to normal long-term debt and \$39,900 of net pension obligations. The long-term debt is primarily related to outstanding revenue bonds, compensated absences, leases and the net liability for other post-employment benefits. The net pension obligation is the Sheriff's proportionate share of the estimated unfunded liability of the Louisiana Sheriff's Pension and Relief Fund, a defined benefit cost-sharing multi-employer pension plan that the Sheriff's employees participate in. Deferred inflows of resources totaled \$14,156 and relate to pension and OPEB activities that are being deferred and amortized over the next few years.

Restricted Net Position totaled \$7,900 or 12.1% percent of total net position. This amount primarily represents monies held by the 911 Emergency Communications Special Revenue Fund that are restricted to the operations of the district of \$7,126 and monies held aside to pay outstanding claims and judgments of the Sheriff's self-insurance programs of \$774.

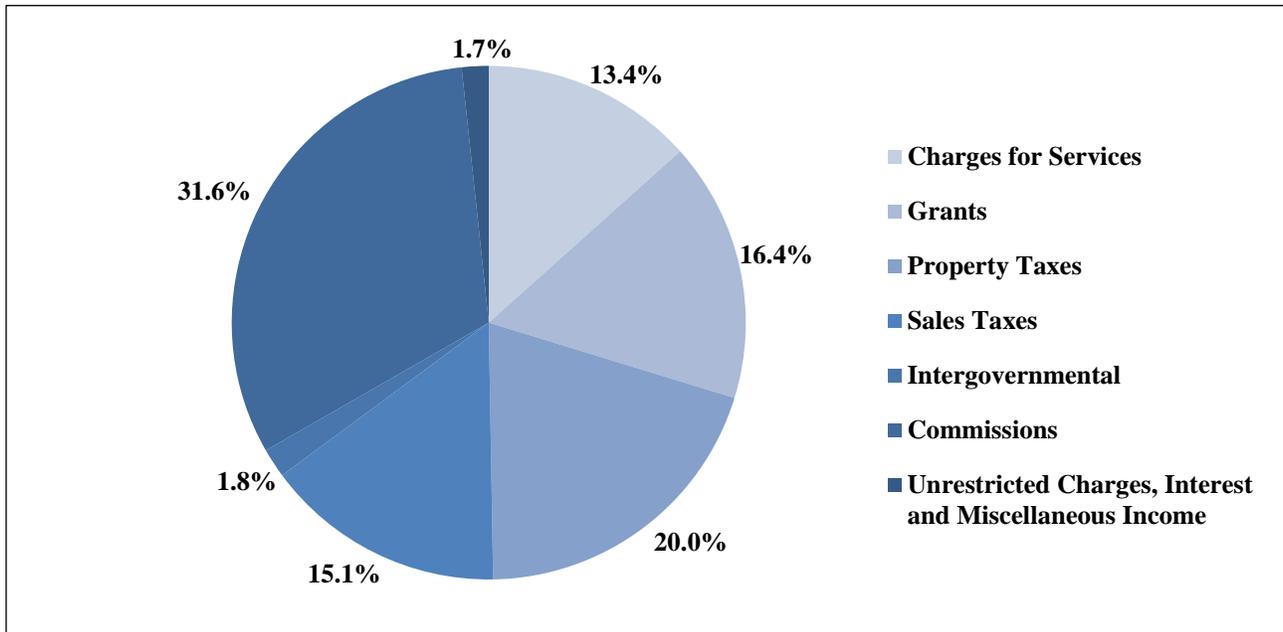
The balance of Unrestricted Net Position was (\$7,233) or (11.1%) percent of total Net Position. At June 30, 2019, the Sheriff's Office is able to report positive fund balances in two categories of Net Position. Due to the accrual of the large OPEB liability and net pension obligation and the related deferred inflows and outflows, the balance of the unrestricted portion of the Net Position is in a negative position. The Sheriff's Office's Net Position increased by \$985 or 1.5 percent, during the current fiscal year.

**Governmental Activities.** Governmental activities increased the Sheriff's Office's Net Position by \$985 or 1.5 percent. Key elements of this increase are as follows:

JEFFERSON PARISH SHERIFF'S OFFICE CHANGES IN NET POSITION

	Governmental Activities		Governmental Activities		\$ Change	% Change
	2019		2018			
Revenues:						
Program revenues:						
Charges for services	\$ 20,497	13.4%	\$ 19,662	13.2%	835	4.2%
Operating grants and contributions	25,097	16.4%	23,686	15.9%	1,411	6.0%
Capital grants and contributions	44	0.0%	-	0.0%	44	
General revenues:						
Property taxes	30,597	20.0%	29,916	20.1%	681	2.3%
Property taxes - payments in lieu of	51	0.0%	91	0.1%	(40)	100.0%
Sales taxes	23,204	15.1%	23,214	15.6%	(10)	0.0%
Intergovernmental	2,832	1.8%	2,884	1.9%	(52)	-1.8%
Commissions	48,438	31.6%	46,678	31.4%	1,760	3.8%
Unrestricted charges for services	320	0.2%	294	0.2%	26	8.8%
Unrestricted interest	1,086	0.7%	1,014	0.7%	72	7.1%
Miscellaneous	1,184	0.8%	1,299	0.9%	(115)	-8.9%
Total revenues	<u>153,350</u>	<u>100.0%</u>	<u>148,738</u>	<u>100.0%</u>	4,612	3.1%
Expenses:						
Public safety						
Executive	1,526	1.0%	1,931	1.3%	(405)	-21.0%
Management Services	34,145	22.4%	13,447	9.0%	20,698	153.9%
Finance and Administrative	6,737	4.4%	11,458	7.6%	(4,721)	-41.2%
Fleet	-	0.0%	13,070	8.7%	(13,070)	-100.0%
Revenue & Taxation	5,834	3.8%	1,510	1.0%	4,324	286.4%
Operations	23,427	15.4%	27,149	18.1%	(3,722)	-13.7%
Special Operations	6,251	4.1%	4,118	2.7%	2,133	51.8%
Technical Services	17,106	11.2%	19,677	13.1%	(2,571)	-13.1%
Internal Management	830	0.5%	1,083	0.7%	(253)	-23.4%
Criminal Investigations	14,151	9.3%	13,726	9.2%	425	3.1%
Special Investigations	10,299	6.8%	11,073	7.4%	(774)	-7.0%
Narcotics	5,745	3.8%	4,979	3.3%	766	15.4%
Corrections	25,894	17.0%	26,221	17.5%	(327)	-1.2%
Interest on LT Debt	418	0.3%	541	0.4%	(123)	-22.7%
Total expenses	<u>152,363</u>	<u>100.0%</u>	<u>149,983</u>	<u>100.0%</u>	2,380	1.6%
Change in Net Position	987		(1,245)			
Net Position - Beginning of year	64,420		78,404			
Cumulative Effect of a Change in Accounting Principle	-		(12,739)			
Net Position - End of year	<u>\$ 65,407</u>		<u>\$ 64,420</u>		987	1.5%

A breakdown of the revenues received by the Sheriff's Office's governmental activities is as follows:



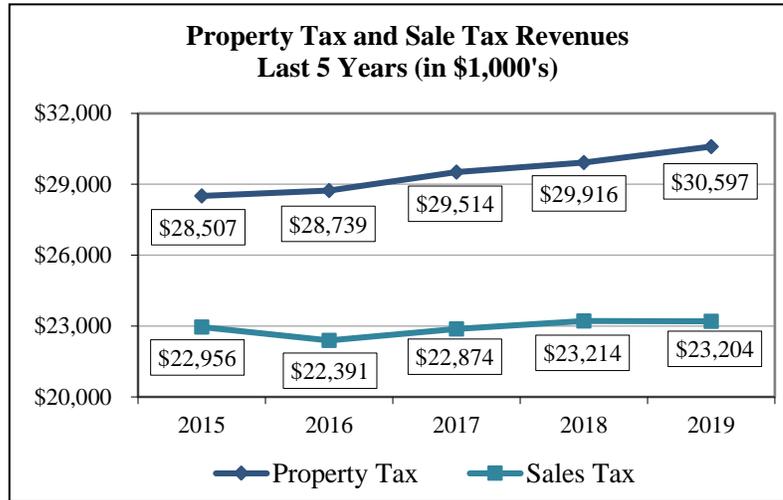
A discussion of the changes in revenue items follows:

- The program revenue **Charges for Services** represents money received from the public, JPSO employees and other agencies for detail fees, civil and criminal fees, usage fees for equipment, feeding and keeping of prisoners, and reimbursed salaries. The total amount received during 2019 was \$20,497, which is \$835 more than the prior year. The most notable change was occurred when the Civil and Support Bureau combined with the Fleet Bureau to become the Management Services Bureau. When compared to the prior revenues for the two separate bureaus, the new Managements Services was down \$229. Other significant changes were the Finance and Administration Bureau, up \$1,014, the Criminal Investigations Bureau up \$247 and the Corrections Bureau, down \$186. The Finance and Administration Bureau is up due to an increase in employee insurance premiums of \$908. The Corrections Bureau was down primarily due to of a decrease of in reimbursements for housing state prisoners, including their feeding and keeping and a decrease in commissary sales to inmates.
- **Operating grants** for governmental activities totaled \$25,097 for 2019, an increase of \$1,411. **Capital grants** were up \$44 from no capital grants received last year. The operating grants are made up of federal, state and local/parish and state grants received for various positions and projects, state-mandated reimbursements from the Parish for operating expenses, federal asset forfeitures, state supplemental pay, and on-behalf payments made to the pension plan by non-employer entities. Federal and state grants totaled \$8,012, which is \$1,391 less than last year. This net change is primarily due to the following:
  - 1) A net increase of \$163 in the Management Services Bureau due primarily to transfer of the Fleet Bureau to this bureau;
  - 2) A net decrease of \$574 in Technical Services due primarily to a decrease in 911 Service Fee collections;
  - 3) A net increase of \$466 in the Special Investigations Bureau, primarily due to an increase of \$636 Intensity Drug Trafficking Area (HIDTA) grants, a decrease of \$7 in federal grants, an decrease of \$5 in state and local grants;
  - 4) A net increase of \$640 in the Narcotics Bureau, primarily due to an increase of \$683 received through the Equitable Sharing of Federally Forfeited Property program, off-set by a decrease of \$91 TSA K-9 force grants.

In addition, the operating grants include the cooperative endeavor agreement between the Sheriff's Office and the Parish to administer the 911 Emergency Communications District. For 2019, the Sheriff's Office recognized \$7,622 in revenues under this CEA, which is \$108 less than last year. Finally, the new pension accounting standards require the Sheriff to recognize any contributions to the pension plan by non-employer entities. These "on-behalf" payments totaled \$4,248 for 2019, an increase of \$141.

➤ **Property taxes** totaled \$30,597 an increase of \$681 or 2.3 percent. This increase is due to a slight rise in property values throughout the Parish. The Sheriff’s millage rate was 8.28 mills both on the 2018 tax roll and the 2017 tax roll.

➤ **Property taxes - payments in lieu of** totaled \$51 for 2019. This revenue relates to "payment in lieu of tax" agreements entered into by JEDCO (the Parish's economic development arm). Under these agreements, these companies are exempt from the normal tax rolls for a period of time in exchange for certain investments and job creations thresholds. In exchange, the companies make payments in lieu of taxes during the exempt period.



➤ **Sales taxes**, including motor vehicle taxes, totaled \$23,204, a decrease of \$10 or less than one percent. This small change is the result of a slowing local economy. General sales and use taxes were down \$71, off-set slightly by motor vehicle taxes that were up \$61.

➤ **Intergovernmental** revenues totaled \$2,832, a decrease of \$52 or 1.8 percent from last year, due to a decrease of \$52 in video poker allocations.

➤ **Commissions** collected by the Sheriff on collections of sales taxes, occupational licenses, fines and forfeitures, and garnishments and seizures totaled \$48,438, an increase of \$1,760 or 3.8 percent from last year. This increase is primarily made up of an increase in sales tax related commissions of \$1,867, a decrease in commissions on fines and forfeitures of \$73, and a decrease of \$34 in other commissions. This was due to increased commissions on sales taxes.

➤ **Unrestricted charges for services** totaled \$320, an increase of \$26 or 8.8 percent. This increase is due to lower collections of court attendance fees.

➤ **Unrestricted interest** totaled \$1,086, an increase of \$72 or 7.1 percent. This was caused by a continuing improvement in the interest rates paid on our collected balances under our new fiscal agent contract.

➤ **Miscellaneous income** totaled \$1,184 for the year, a decrease of \$115 or 8.8 percent. This decrease is primarily a result of a decrease of \$360 in subrogations and claims netted with the increase in gain on sale of equipment and other miscellaneous revenue of \$245.

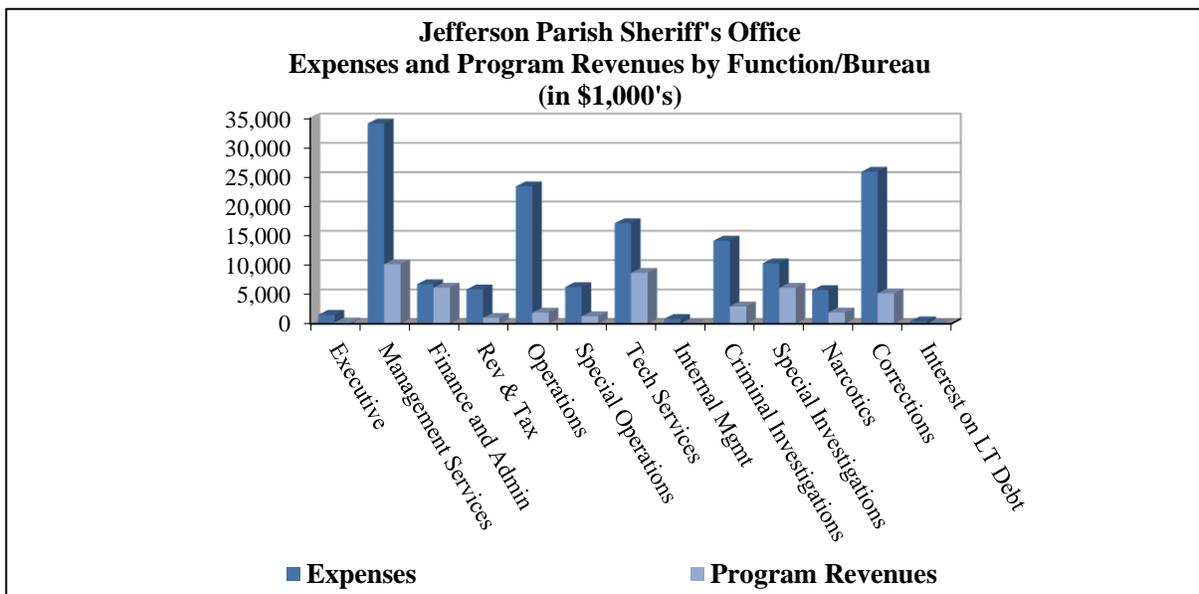
For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. Expenses totaled \$152,363 including current year depreciation of \$8,808 and interest on long-term debt of \$418. The 2019 figures also include various adjustments related to the changes in the net pension obligation and the OPEB liability and its related deferred inflows and outflows.

The Sheriff’s operations are broken down in 12 different “bureaus” or functions. Of these, the Management Services (previously called Civil and Support Services Bureau) totaled \$34,145 (22.4 percent), the Finance and Administrative Bureau totaled \$6,737 (4.4 percent), the Operations Bureau totaled \$23,427 (15.4 percent), the Special Operations Bureau totaled \$6,251 (4.1 percent), the Technical Services Bureau totaled \$17,106 (11.2 percent), the Criminal Investigations Bureau totaled \$14,151 (9.3 percent), the Special Investigations Bureau totaled \$10,299 (6.8 percent), the Narcotics Bureau totaled \$5,745 (3.8 percent), and Corrections totaled \$25,894 (17.0 percent). The expenses of the Sheriff’s Office were offset by program revenues (service charges and grants) totaling \$45,638 (see above).

Overall, the Sheriff saw a net increase in costs of \$2,380 or 1.6 percent. A current to prior year comparison highlighting the major changes is as follows:

- Expenses related to general governmental activities totaled \$145,364, a net increase of \$875 from last year. Of this amount, the General Fund activities generated an increase in costs of \$1,132, the 911 Emergency Communications Fund saw an increase of \$355, Federal Grants saw an increase of \$442, the Communications Reserve Capital Fund saw a decrease of \$1,725, Buildings and Improvements Capital Fund saw an increase of \$495, and the Other Governmental Funds generated an increase of \$176 in costs. See the discussion on the governmental funds below.
- Costs associated with the internal services funds drove current year expenses up \$7,055, as the Group Health and Life Internal Service Fund suffered an operating loss this year. This loss is absorbed by the Sheriff's Bureaus in its government-wide financials. This is an increase of \$664 from last year. Costs were up in these funds due to higher claim premium charges this past year as well as interfund transfers covering losses.
- The current year net cost of compensated absences was a negative \$6, a decrease of \$34 compared to last year. This is essentially, the net change in the liability after accruing the current year balance and subtracting the current year usage.
- The current year expense adjustment related to the OPEB liability was a credit of \$814, a decrease of \$2,579. GASB 75 was implemented in 2018. The actuarially accrued liability ending balance was \$38,319.
- The net change in how capital outlay is expensed decreased the bureau expenses by \$8,808, a lower deduction of \$2,387. This decrease was the result of fewer purchases of vehicles and equipment. These adjustments affect the current year expenses because the capital outlay expenditures are reclassified to additions to capital assets for government-wide purposes.
- Depreciation expense totaled \$8,808, an increase of \$135 over the prior year.
- The net effect on current year expenses related to the adjustment of the pension related liabilities and deferred inflows and outflows under the pension accounting standards was a net increase in current year bureau expenses of \$1,056 or \$553 more than last year's net reduction. This increase had mostly to do with the changes in expected earnings and changes in the assumptions which the pension plan experienced in 2018 (which is recorded in the current year), offset by the recognition of on-behalf payments made to the pension plan by non-employer contributing entities. The deferral of several pension-related inflows and outflows also affected the current expenses, as some of these deferred resources are capitalized and then amortized over the next few years.
- The net change from long-term debt adjustments reduced bureau costs by \$1,154. This is \$119 more of a reduction than last year. The principal payment on the bonds was \$65 higher than last year and the amortization of the deferred charge paid to the refunding escrow agent went down \$53.

A graph comparing the expense of each Bureau with the program revenue generated is presented below.



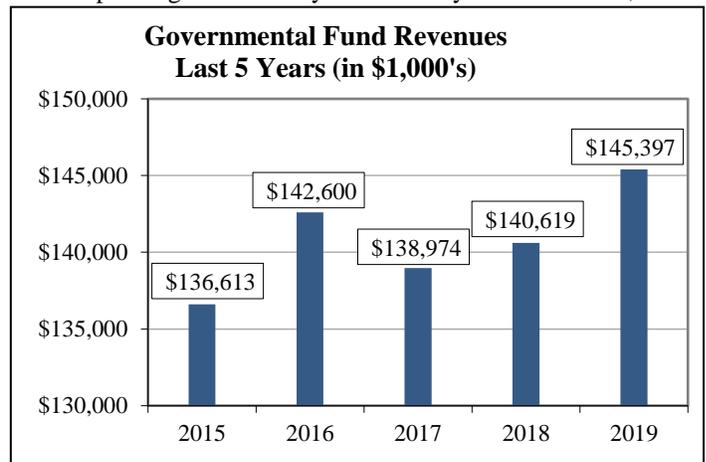
**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, the Sheriff's Office uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the Sheriff's Office's "governmental funds" is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Sheriff's Office's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2019, the Sheriff's Office's governmental funds reported combined ending fund balances of \$69,363, a decrease of \$2,465 or 3.4 percent in comparison with the prior year. Approximately \$42,549 or 61.3 percent of this total constitutes unassigned fund balance, which is available for spending at the government's discretion. Of the remaining fund balance, \$7,126 is restricted, and \$19,688 is reported as assigned. These categories indicate that there is some form of restriction (formal or informal) placed on these funds and that they are not necessarily available for new spending because they have already been restricted, committed or assigned to a particular purpose.

As noted above, the governmental funds include the general operating funds of the Sheriff (i.e., the General Fund, the Special Revenue Funds, Debt Service Funds, and Capital Project Funds). Overall, as the graph shows, revenues of the Governmental Funds totaled \$145,397 for 2019, an increase of \$4,778 or 3.4 percent.



This increase was the net of several items:

- 1) An increase in property taxes of \$641 or 2.1 percent due to improved assessed property values;
- 2) An decrease in sales taxes of \$10 or less than one percent, due to a general improving of the local economy (the slight decrease in general sales taxes were off-set by a similar increase in motor vehicles);
- 3) An increase in Intergovernmental of \$1,720 This increase is primarily due to an increase of \$166 in federal grants in the General Fund, a decrease of \$79 in state supplemental pay (General Fund), an increase of \$891 in reimbursed salaries (General Fund), a decrease of \$108 in 911 operating fees, an increase of \$487 in the Federal Grant fund (mostly an increase in the HIDTA grant), an increase of \$76 in the Region 1 O&M fund (for the Reggio tower site relocation in the prior year), a decrease of \$18 in the Multi-Jurisdictional Grant (task forces), an increase of \$141 in the State and Local Grant fund and an increase of \$220 in the Local Law Enforcement Block Grant;
- 4) Interest income increased \$8 or 1%;
- 5) An increase of \$115 or 8.8 percent in Miscellaneous Revenues.

The **General Fund** is the chief operating fund of the Sheriff's Office. At June 30, 2019, unassigned fund balance of the General Fund was \$42,549 and total fund balance was \$54,449. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures (which totaled \$127,300 for 2019).

	<u>2019</u>	<u>2018</u>
% of Unassigned General Fund Fund Balance to Total Governmental Fund Balance	61.3%	59.9%
% of Total General Fund Fund Balance to Total Governmental Fund Balance	78.4%	75.2%
% of Unassigned General Fund Fund Balance to Total General Fund Expenditures	33.4%	34.1%
% of Total General Fund Fund Balance to Total General Fund Expenditures	42.8%	42.8%

As noted in the table, the total unassigned fund balance of the General Fund compared to General Fund expenditures is 33.4 percent (above our internal target of 20.0 percent).

During the current fiscal year, the fund balance of the Sheriff's Office's General fund increased by \$402. Key factors in this change are as follows:

- The General Fund's revenues totaled \$129,042, while expenditures totaled \$127,300. The General Fund's transfers in and out netted to a \$1,339 transfer out.
- Revenues increased by \$3,405 or 2.7% from the prior year, mainly because of:
  - Taxes increasing \$630 or 1.2 percent, the result of:
    - Property taxes increasing \$681 or 2.3% due to a slight increase in the assessed taxable values,
    - Property taxes - payment in lieu of taxes decreasing \$40,
    - Sales taxes going down \$100 or less than one percent due to a stagnant local economy.
  - Intergovernmental revenues were up \$925 or 6.2%. This increase was caused by:
    - A decrease of \$79 in state supplemental pay (as more officers met the eligibility requirements),
    - An increase of \$654 in salary reimbursements, (airport details),
    - An increase of \$237 in other reimbursed salaries (Parish President's security team),
    - An increase of \$166 in federal grants (due to a decrease in funding - primarily FEMA).
  - Service charges, fees and commissions were up \$1,932 or 3.6% due to:
    - An increase of \$1,867 in sales tax commissions (increased commissions on sales tax),
    - A decrease of \$42 in other commissions (primarily judicial sales),
    - An increase of \$317 in civil and criminal fees,
    - A decrease of \$73 in fines and forfeitures,
    - A decrease of \$193 in housing state inmates.
  - Interest income was up \$46 or 7.3% due to higher interest rates.
  - Miscellaneous income was down \$146 or 4.0%, due primarily to:
    - A decrease of \$360 in subrogations and claims,
    - An increase of \$13 in vehicle usage fees,
    - A decrease in \$4 in public assignment fees (due to more details),
    - An increase of \$206 in Other Revenues.
- Expenditures increased \$1,132 or 0.9%. The major changes were due to the following:
  - Salaries and benefits increased \$685 or 0.7%. The increase is primarily the result of 1) an increase of \$306 in salaries and overtime, 2) an increase of \$106 in group health premiums, 3) a decrease of \$401 in retirement costs, and 4) an increase in details of \$535. The increase in salaries and overtime is the combination of a decrease in regular salaries of \$343 and an increase in overtime of \$650. The decrease in regular salaries is seen across most law enforcement bureaus. The overtime increased in most bureaus, most notably in Criminal Investigations up \$289, Narcotics up \$111 and Corrections up \$266. The decrease in retirement was due to the lower pension contribution rate (down to 12.25% from 12.75%) and reduction in salary.
  - General Operating Expenditures decreased \$461 or 3.0%, primarily due to 1) a decrease of \$77 in advertising, 2) a decrease of \$250 in outside services, 3) an increase of \$200 in insurance - auto, 4) a decrease of \$82 in programs and activities, 5) a decrease of \$190 in prison related costs for feeding and keeping prisoners, 6) an increase of \$132 in repairs and maintenance and 7) a drop of \$127 in other costs.
  - Materials and supplies decreased \$394 or 6.7%. This decrease is the net change of: 1) a decrease of \$131 in uniforms and related supplies, 2) a decrease of \$55 in auto and marine costs, primarily due to lower gasoline prices, and 3) a decrease of \$8 in training and emergency costs and 4) a decrease of \$200 in office supplies.
  - Capital Outlays increased by \$1,355 or 48.3 % due primarily to an increase of \$899 in equipment and an increase of \$456 in vehicle purchases. The vehicle line-item was up due to an increase as some of the delayed purchases of vehicles were made this year.
- **Transfers in** totaled \$3,505, an increase of \$22. Current year transfers of \$3,444 came from the 911 Emergency Communications Special Revenue Fund to reimburse the General Fund for salaries and benefits of call-takers, police and EMS dispatchers, and IT staff dedicated to the 911 center and \$72 from the Commissary Sales Special Revenue Fund. The 911 reimbursements are up due to the Sheriff taking over the EMS dispatching duties at the 911 Emergency Center and being reimbursed for them, as well as to pay for a small raise in this section last year.

- **Transfers out** totaled \$4,844, a decrease of \$334 from last year. This year's transfers were for: 1) \$73 was transferred to various grant funds as "local matching funds", 2) \$700 was transferred to the Building and Improvements Capital Project Fund, 3) \$1,572 was transferred to the LED Sinking Fund in order to pay the current year debt service on the LED Limited Revenue Tax bonds, 4) a transfer of \$2,500 was made to the Group Health and Life Internal Service Fund as a one-time cash infusion to help pay for increased claim costs.

The Sheriff reported **four "major" funds** other than the General Fund for the year ended June 30, 2019.

The **911 Emergency Communications Special Revenue Fund** provides emergency communications to the citizens of the Parish and is funded with service fees paid by the citizens on their monthly phone bills. These service fees are collected by the Parish and remitted to the Sheriff in the month or quarter after collection. For 2019, this fund recognized revenues of \$7,705, expenditures of \$3,625, and other financing uses of \$3,445, creating a current year surplus of \$635 and leaving a fund balance of \$7,126 at year end. These revenues include \$7,622 of service fees collected from the citizens by the telephone service providers and remitted to the Parish (and ultimately to the Sheriff). The fund balance at year end is restricted for use on the operations and maintenance of the 911 Emergency Communications under the terms of our agreement with the Parish and Parish ordinance.

The **Federal Grants Special Revenue Fund** had revenues and transfers in of \$5,724, and expenditures and transfers out of \$5,724. This fund tracks the revenues and costs associated with the Sheriff's major federal grants, such as the High Intensity Drug Trafficking Area (HIDTA) grant, Homeland Security Grants, TSA K-9 Grants, and others received directly from the federal government.

The **Communications Reserve Capital Project Fund** accounts for the expenditures and revenues relating to the upgrade of our radio system into an interoperable multi-parish network. The project was being funded with various Homeland Security Grants passed-through the surrounding Parishes. Now, it is using locally generated funds to construct a new tower in the Lafitte area (using local funds previously set aside). During 2019, this fund had interest of \$25, expenditures of \$913, which resulted in a current year deficit of \$888. The fund spent \$913 on the first years lease payment for new Motorola radios. The fund balance of \$1,658 is assigned for use on future communication projects.

The **Buildings and Improvements Capital Project Fund** accounts for monies being set aside to address various capital needs. During 2019, this fund earned interest of \$15, recognized expenditures of \$3,845, primarily on the First District Station completed in 2019. The fund balance of \$46 is shown as assigned for future projects.

The Sheriff's **Other Governmental Funds (i.e., "non-major" funds)** recorded revenue of \$2,947, expenditures of \$3,957, and other financing sources (uses) of \$1,526. The result was a current year surplus of \$515 and ending fund balances totaling \$6,084. One of the largest revenue streams in these non-major funds was recognized by the Commissary Sales Fund, which recognized revenues of \$672, primarily related to the sale of goods and supplies to inmates. In addition, the State Asset Forfeiture Fund recognized \$585 of asset forfeitures, the Region 1 Communications O&M Special Revenue fund recognized state assistance of \$347, the Crime Lab Fees Fund received \$408 in fees and reimbursements, the Drug Enforcement Special Revenue Fund recognized forfeitures of \$449 during the year (these funds relate to federal drug seizures), and the Local Law Enforcement and JAG Grants Special Revenue fund recognized intergovernmental revenues of \$236.

Of the \$3,957 in expenditures, \$603 was spent by the Commissary Sales Fund on purchases of goods for sale, \$655 was spent in the State Asset Forfeiture Fund on operating supplies and vehicles, \$347 was spent in the Region 1 Communications O & M Fund on operating and maintenance costs associated with the regional radio tower network, \$204 was spent in the Crime Lab Fees fund on overtime and lab equipment, \$108 was expended in the Drug Enforcement Special Revenue Fund on operating supplies and capital outlay, \$249 was spent in the Local Law Enforcement and JAG Grants Special Revenue Fund on grant projects, and \$1,572 was spent in the LED Debt Service Sinking Fund for principal \$1,415 and interest and fees \$157 on the LED Limited Tax Revenue Bonds.

As noted above, fund balances for these non-major funds, in the aggregate, totaled \$6,084. Of this total, \$455 remains in the Commissary Sales Special Revenue Fund, \$721 in the State Asset Forfeiture Special Revenue Fund, \$219 in the RUDE Program Special Revenue Fund, \$4 in the Recreation and Relief Special Revenue Fund, \$237 in the Reserve Deputies Operating Special Revenue Fund, \$705 in the Crime Lab Fees Special Revenue Fund, \$517 is in the Drug Enforcement Special Revenue fund, and \$3,197 was left in the Computer Equipment Capital Project Fund at year end.

**Proprietary Funds.** During the year, the Sheriff maintained two internal service funds (the Auto Loss and General Liability fund and the Group Health and Life Insurance fund) to account for its risk management activities. At June 30, 2019, these funds reported a negative Net Position of \$487, which is a net decrease from the prior year of \$730. Since these internal service funds are primarily funded by charges to the Sheriff's governmental funds, they are eliminated when converting to the government-wide statements.

At June 30, 2019, the **Auto Loss and General Liability fund** had a Net Position of \$774, which is \$324 lower than the prior year. Expenses for the year totaled \$5,789 and claims payable at year-end totaled 7,107. As can be seen in the graph, this fund experienced an increase in claims expense of \$52 during the year, resulting in an operating loss of \$519 for the year. Loss reserves decreased by \$551, as the number and severity of open claims decreased.

The **Group Health and Life Insurance fund** accounts for both employee and employer contributions to the plan. At June 30, 2019, this fund had a negative Net Position of \$1,260, which is \$406 more than the prior year. Expenses for the year totaled \$21,447 and accounts and claims payable at year-end totaled \$1,564. This fund also showed a Due to Other Funds at year-end of \$342, as it had to borrow funds to meet short-term obligations. The General Fund transferred \$2,500 into this fund during 2019 as a one-time cash infusion to help cover overruns. The total expenses of this fund increased \$2,158 or 11.2 percent over the prior year. Most of this increase was seen in the cost of health claims. Pharmaceutical claims were down \$181 or 3.2% while health claims were up \$1,998 or 20.0 percent. Premiums for excess coverage were also up \$43 or 1.4%.

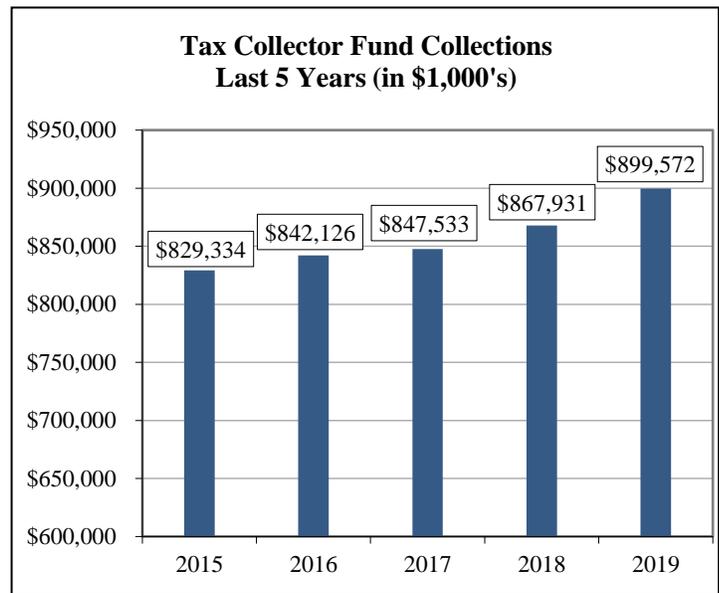
To address the recurring losses recognized in previous years and the rising costs of healthcare, the employer premium was raised on January 1, 2018 from \$500/month to \$525/month. These rates were based on an analysis of the net costs incurred by the plan.

**Agency Funds.** As the Ex-Officio Tax Collector, the Sheriff maintains several agency funds to account for monies collected on behalf of others. At year end, the Sheriff held \$57,245 in these funds. The two primary funds are the Tax Collector fund and the Sheriff's Account fund.

The **Tax Collector fund** accounts for distributions to taxing agencies of monies collected for property taxes, sales taxes, licenses and permits, fines and forfeitures, and other miscellaneous items in the Sheriff's capacity as Ex-Officio Tax Collector. Over the past 5 years, the collections in this fund have increased steadily, reflecting the post-Katrina, post-BP oil spill, and post-recession tax booms. During FY 2019, the Tax Collector fund received \$899,572 and disbursed \$895,791 to the various taxing bodies in the Parish. See the graph for a recap of the tax collections over the past 5 years. The Tax Collector funds had a total of \$54,887 on hand at year-end.

Collections increased \$31,641 or 3.6 percent. This increase is the net of various changes – 1) criminal cash bonds were up \$246 or 14.9 percent, 2) fines and fees were up \$635 or 5.2 percent due to increases in collections, 3) property tax collections increased \$11,882 or 3.1 percent as assessments and levies increased as property values improved, and 4) sales tax collections increased \$19,268 or 4.2 percent. These increases/decreases were realized by all participating taxing districts in the Parish.

The **Sheriff's Account** Agency Fund received \$24,342 in garnishments and judicial sales and disbursed \$24,927 to the applicable litigants, defendants, attorneys, and appraisers. These are increases of \$1,522 and \$1,996, respectively. The main reason for these increases is a greater amount of seizure and forfeiture activity. This increase in activity was responsible for the increase in other commissions to the Sheriff's General Fund (see revenue discussion above).



## **GENERAL FUND BUDGETARY HIGHLIGHTS**

### **Amendments to the Budget**

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 20, 2019. The most significant of the changes made are described below:

**Revenues** of the General Fund were decreased by \$43. The largest changes were seen in services charges, fees and commissions (up \$458), sales taxes (down \$693), miscellaneous revenues (down \$120), intergovernmental (up \$288), and interest income (up \$54). Service charges and commissions went up due to an increase in sales tax commission (up \$665), a decrease in other commissions (down \$146 - due mainly to a decrease in commission on judicial sales), offset by an increase in civil and criminal fees (up \$300).

Miscellaneous revenues were down primarily because of a decrease in subrogation claims (down \$270). Intergovernmental revenues were up mainly due to an increase in reimbursed details (up \$400) and an increase in reimbursed salaries (up \$120) offset by a decrease in state supplemental pay (down \$97 - due to a lower number of eligible employees). Interest income was up \$54.

**Expenditures** of the General Fund were decreased by \$4,880. Note C.2 provides a breakdown of the changes in expenditures by function/bureau. The main changes by line-item were:

- The decrease of \$109 in Executive resulted from open positions during the year.
- The increase of \$19,250 in the Management Services Bureau was primarily the result of the transfer of the Fleet Bureau and the IT function. The personnel and the related expenditures for these organizations are now reported under the Management Services Bureau.
- The decrease of \$7,251 in the Finance and Administrative Bureau was primarily the result of the transfer of the salary and operating costs of the IT function to Managements services.
- The Fleet Bureau was transferred to the Management Services Bureau along with its related budget.
- The Operations Bureau's budget decreased by \$903, due mainly to a decrease in salaries and benefits (down 849).
- The Special Operations Bureau's budget increased by \$92, due mainly to an increase in salaries and benefits (up \$215), off-set by a decrease in materials and supplies of \$48, a decrease in capital outlay of \$28, and a decrease of \$50 in general operating expenditures.
- The drop of \$1,954 in the Technical Services Bureau was the result of decrease in salaries and benefits of \$1,642 and a decrease of \$202 in general operating expenditures. The salaries and benefits were down because of various open positions that did not get filled during the year in 911 and in the Crime Lab. The general operating expenditures were down mainly due to decreases in telephone costs and program and activities.
- The Criminal Investigation's Budget increased \$864 due primarily to an increase of \$698 in salaries and benefits off-set by a decrease of \$380 in general operating expenditures.
- The Corrections Bureau's budget decreased \$1,517 primarily due to a decrease in salaries and benefits of \$1,517. Salaries and benefits were down due to the number of open positions during the year, causing an increase in overtime to fill the open spots. The Corrections Center has been running about 15 percent short of personnel for most of the year.
- The change of \$3,905 in Other Financing Sources (Uses) was caused by a decrease in Operating Transfers in from the closed Salary Stabilization Fund (down 3,100). Also Operating Transfers Out increased due to an increase of \$500 cash infusion into the Group Health Internal Service Fund, due to continuing cash flow shortages in that fund.

### **Budget to Actual Variances**

**Revenues** (on a budgetary basis) totaled \$128,749, which was \$2,175 or 1.7 % over the final budget. The variance is made up of 1) ad valorem taxes coming in \$57 over budget, 2) sales taxes coming in \$362 or 1.6% over budget, 3) intergovernmental revenues coming in \$351 or 2.3% over budget, due to higher than anticipated federal grants, which were over by \$150, lower than expected video poker allocations, under budget by \$56, and better than expected airport details, over budget by \$167, and 4) service charges, fees and commissions coming in \$1,065 or 2.0% over budget mostly due to higher than expected tax notices, costs, and civil and criminal fees.

**Expenditures** (on a budgetary basis) were \$126,246, which was \$663 or 0.5% under the final budget. The largest budget variances were seen in:

- Salaries and benefits were \$136 or 0.1% under budget due to a number of positions being open for most of the year and a conscious effort to cut back on overtime. This resulted from regular salaries coming in \$139 under budget and retirement was \$47 under budget (open positions).

- General operating expenditures were \$256 or 1.7% under budget. Telephone costs were \$77 under budget, repairs and maintenance was \$84 under budget due to delays in some building and plumbing repairs, outside service costs were \$31 under budget and prison-related costs were \$53 over budget, as inmate feeding costs came in higher than expected.
- Materials and supplies were \$209 or 3.7% under budget primarily in office supplies, under by \$128, uniform and related costs, under budget \$17, and auto and marine under budget by \$38 due to slightly lower gas and oil prices.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets.** The Sheriff’s Office’s investment in capital assets for its governmental activities as of June 30, 2019 amounts to \$70,948 (net of accumulated depreciation) and \$64,437 (net of accumulated depreciation and capital-related debt). This investment in capital assets includes land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure. The Sheriff’s Office’s net investment in capital assets decreased by \$225 or 0.3 percent, this year.

Major capital asset events during the current fiscal year included the following:

- \$2,276 was spent on furniture, fixtures and equipment, primarily computers (laptops, desktops, printers and servers), new crime lab equipment, and ALPR cameras.
- \$2,883 was spent on new vehicles, trucks, and motorcycles, keeping with the Sheriff’s policy of rotating the fleet every 5 years.
- \$3,614 was spent on buildings and construction in progress, primarily related to the architectural design and construction of the new First District Station in Fat City completed in 2019.
- \$8,808 was recognized as depreciation expense, a decrease of \$135 from last year.
- The outstanding capital-related debt decreased \$1,415 as payments on the bonds were made.

**JEFFERSON PARISH SHERIFF'S OFFICE  
CAPITAL ASSETS (NET OF DEPRECIATION)**

	<b>Governmental Activities</b>	
	<b>2019</b>	<b>2018</b>
Land	\$ 2,716	\$ 2,716
Construction in progress	-	3,712
Buildings and improvements	51,615	46,011
Equipment and fixtures	4,328	5,723
Vehicles and heavy equipment	8,279	8,886
Infrastructure	4,010	4,125
Total Capital Assets, Net of Depreciation	70,948	71,173
Less: capital related long-term debt	(6,511)	(8,797)
Net Investment in Capital Assets	\$ 64,437	\$ 62,376

Additional information on the Sheriff’s Office’s capital assets can be found in Note D.5 on pages 65 and 66.

**Long-term Debt.** At the end of the fiscal year, the Sheriff had bonded debt of \$3,030, capital leases payable of \$3,481, and other long-term debt of \$40,047, for a total long-term debt balance of \$46,558. The following is a summary of the Sheriff’s long-term debt transactions for the year ended June 30, 2019 (in thousands of dollars):

<b>Type of Debt</b>	<b>Beginning Balance</b>	<b>Additions (Reductions)</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
LED Limited Tax Revenue Bonds	\$ 4,445	\$ (1,415)	\$ 3,030	\$ 1,480
Capital Leases Payable	4,352	(871)	3,481	-
Compensated Absences	1,733	(5)	1,728	1,728
Net Post-Employment Obligation	34,910	3,409	38,319	-
	\$ 45,440	\$ 1,118	\$ 46,558	\$ 3,208

As noted above, total debt increased by \$1,118. Significant long-term transactions included:

- The payment of \$1,415 in current year principal on the remaining LED Limited Tax Revenue Bonds issued in 2008 to finance the construction of several facilities.
- Compensated absences decreased by a net \$5 (new accruals of \$3,526 less payments of \$3,531).
- The Sheriff accrued a total OPEB liability expense of \$4,585 less payments of \$1,176 during the year (for health and life benefits) as per the actuarial valuation of our program as per GASB 75 on Other Post-Employment Benefits. To date, the total calculated liability is \$38,319. To date, the Sheriff has chosen not to fund this actuarial liability.

State statutes limit the amount of general obligation debt a governmental unit may issue to 10 percent of its total assessed valuation. The current debt limit for the Sheriff's Office is \$446,428, which is significantly in excess of the Sheriff's current bonded debt of \$3,030. Additional information on the Sheriff's Office's long-term debt can be found in Note D.8 on pages 69 through 72 of this report.

**Net Pension Liability and Related Items.** On the Statement of Net Position, the Sheriff recorded a non-current liability – pension-related totaling \$39,900. This represents the Sheriff's proportionate share of the Net Pension Liabilities of the Louisiana Sheriff's Pension & Relief Fund. Government Accounting Rules require the Sheriff to recognize its proportionate share (calculated at 10.405062%) of the pension plan's unfunded pension liabilities on its government-wide financial statements. This liability saw a significant decrease, down \$4,905 in the current year due to higher earnings, along with changes in assumptions, changes in proportionate share, changes in experience, etc.

There are a number of other items recorded on the Statement of Net Position related to pensions, specifically deferred outflows totaling \$23,315 and deferred inflows totaling \$13,879. The deferred outflows are made up mostly made up of the Sheriff's 2019 pension contributions \$9,805 which have been deferred until next year, along with \$11,795 of changes in assumptions (which are being amortized over the next few years) and changes in the Sheriff's proportionate share of the pension liability \$2,973. The deferred inflows are mostly made up of differences in actual experience \$11,200 and changes in the Sheriff's proportionate share of the pension liability \$3,262, along with \$28 in differences between the Sheriff's contributions and its proportionate share of contributions. All of these items are being deferred in the current year and amortized over the next few years, in accordance with the accounting standards for pensions. See Note F.1 for further discussion.

#### ***ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES***

- The unemployment rate for the Parish of Jefferson is currently 5.3 percent, which is 0.1 percent lower than it was a year ago. This data has fluctuated due to issues related to the closure of the Avondale Shipyard, the post-Katrina boom, and the shift of population that resulted. It also reflects the effects of the easing in the national recession.
- Inflationary trends in the region compare favorably to national indices.
- The ad valorem millage rate levied for the 2020 (next year's) tax roll was 8.28 mills. Thus, property tax revenues in FYE 2019 are expected to amount to about \$30,894. It should be noted that 2020 anticipates a 1.0% increase in the taxable assessments, due to expected continued improvement in the local housing markets.

All of these factors were considered in preparing the Sheriff's Office's budget for the FYE 2020 fiscal year.

**OTHER POTENTIALLY SIGNIFICANT MATTERS**

- Since August 2005, the New Orleans Metropolitan area has been impacted by several major hurricanes. Before, during and after these storms, the Sheriff incurred various emergency expenses, primarily payroll, emergency supplies and facility repairs. To date all claims have been filed and reimbursements received. See the table below listing the hurricanes in recent history and their financial impact.

HURRICANE RELATED COSTS vs CLAIMS					
(Costs listed in 1,000s)					
<u>Hurricane</u>	<u>Date</u>	<u>Costs</u>	<u>FEMA</u>	<u>Insurance</u>	<u>JPSO</u>
Katrina	August 2005	13,573	10,467	3,106	-
Gustav/Ike	September 2008	6,548	5,893	-	655
Isaac	September 2012	3,466	2,595	-	871

- On August 31, 2017, **Sheriff Newell Normand retired from office** after serving as Sheriff since November 2007. As a rule of law, the Chief Deputy of the office is then named the interim Sheriff. As such, on September 1, 2017, Joseph P. Lopinto III became the interim Sheriff of Jefferson Parish. A special election was held on March 24, 2018 to complete the remainder of Sheriff Normand's original term of office and Joseph P. Lopinto III was elected. On October 12, 2019 Sheriff Lopinto was re-elected to serve the new term running July 1, 2020 to June 30, 2024.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Sheriff’s Office’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Sue Alizadeh, CPA, Chief Financial Officer, 1233 Westbank Expressway, Harvey, LA 70058. The financial report is also available on the Sheriff’s website at [www.jpso.com](http://www.jpso.com) under “Administrative & Financial Overview” or on the Louisiana Legislative Auditor’s website at [www.la.state.la.us](http://www.la.state.la.us) (or [www.la.la.gov](http://www.la.la.gov)) under “Audit Reports.”

## **BASIC FINANCIAL STATEMENTS**

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

**STATEMENT OF NET POSITION  
JUNE 30, 2019**

		<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$	35,475,070
Investments		36,738,793
Receivables (net of allowance for uncollectibles)		11,049,358
Other assets		76,919
Capital assets (net of accumulated depreciation)		
Land	\$ 2,715,775	
Construction in progress	-	
Buildings and improvements	51,615,462	
Furniture and fixtures	4,327,559	
Vehicles and heavy equipment	8,279,170	
Infrastructure	<u>4,009,594</u>	70,947,560
<b>TOTAL ASSETS</b>		<u>154,287,700</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred charges - refunding escrow		303,961
Deferred outflows - OPEB		2,578,125
Deferred outflows - pension		<u>23,314,840</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>		<u>26,196,926</u>
<b>LIABILITIES</b>		
Accounts payable and other current liabilities		1,875,420
Accrued salaries and deductions		3,543,757
Claims and judgments payable		8,671,194
Due to taxing bodies and others		373,430
Unearned revenue		-
Noncurrent liabilities:		
Due within one year		4,078,016
Due in more than one year		42,480,086
Net pension liability		39,899,755
<b>TOTAL LIABILITIES</b>		<u>100,921,658</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows - OPEB-related		277,617
Deferred inflows - pension-related		<u>13,878,688</u>
<b>TOTAL DEFERRED INFLOWS</b>		14,156,305
<b>NET POSITION</b>		
Net investment in capital assets		64,740,267
Restricted for:		
911 Emergency Communications		7,125,734
Debt service		185
Construction		-
Claims and judgments		774,136
Other		-
Unrestricted		(7,233,659)
<b>TOTAL NET POSITION</b>	<b>\$</b>	<u>65,406,663</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019

FUNCTION/BUREAU	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES
<b>Primary Government</b>					
Governmental Activities:					
Public Safety:					
Executive	\$ 1,525,868	\$ 166,502	\$ 74,839	\$ -	\$ (1,284,527)
Management Services	34,144,711	9,618,569	529,514	-	(23,996,628)
Finance and Administrative	6,737,200	5,127,894	1,018,804	-	(590,502)
Fleet	-	-	-	-	-
Revenue & Taxation	5,834,371	-	1,016,398	-	(4,817,973)
Operations	23,427,110	27,403	1,878,188	-	(21,521,519)
Special Operations	6,250,361	95,223	1,189,870	-	(4,965,268)
Technical Services	17,106,166	1,247	8,627,137	43,805	(8,433,977)
Internal Management	829,528	48	49,593	-	(779,887)
Criminal Investigations	14,150,974	1,472,954	1,481,070	-	(11,196,950)
Special Investigations	10,298,903	461,009	5,663,584	-	(4,174,310)
Narcotics	5,745,156	1,776	1,922,728	-	(3,820,652)
Corrections	25,894,475	3,524,284	1,645,344	-	(20,724,847)
Non-departmental	-	-	-	-	-
Interest on long-term debt	418,335	-	-	-	(418,335)
Unallocated	-	-	-	-	-
Total governmental activities	<u>\$ 152,363,159</u>	<u>\$ 20,496,909</u>	<u>\$ 25,097,069</u>	<u>\$ 43,805</u>	<u>(106,725,376)</u>
<b>GENERAL REVENUES:</b>					
Taxes					
Property taxes					
Property taxes - payments in lieu of					
Sales taxes					
Intergovernmental - unrestricted					
State Revenue Sharing					
Video Poker Allocation					
Commissions					
Commissions on tax collections					
Charges for Services					
Court Attendance					
Unrestricted interest					
Miscellaneous					
Gain on disposal of capital assets					
Subrogations and claims					
Unrestricted Gifts and Donations					
Other					
<b>TOTAL GENERAL REVENUE AND TRANSFERS</b>					<u>107,711,920</u>
<b>CHANGE IN NET POSITION</b>					986,544
<b>NET POSITION</b>					
Beginning of year					64,420,119
Cummulative Effect of a Change in Accounting Principle					-
End of year					<u>\$ 65,406,663</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2019

	GENERAL	911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE	FEDERAL GRANTS SPECIAL REVENUE	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,699,688	\$ 5,104,556	\$ -	\$ -	\$ -	\$ 517,116	\$ 7,321,360
Share of pooled assets - general pool	42,145,305	-	-	1,682,525	517,398	5,633,457	49,978,685
Investments	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles)	13,677,404	2,070,758	869,427	-	-	414,519	17,032,108
Due from other funds	1,331,765	-	-	-	-	(55,056)	1,276,709
Inventories	-	-	-	-	-	-	-
Other assets	7,386	-	-	-	-	-	7,386
<b>TOTAL ASSETS</b>	<b>\$ 58,861,548</b>	<b>\$ 7,175,314</b>	<b>\$ 869,427</b>	<b>\$ 1,682,525</b>	<b>\$ 517,398</b>	<b>\$ 6,510,036</b>	<b>\$ 75,616,248</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Accounts payable	\$ 625,724	\$ 48,244	\$ 435,074	\$ 24,838	\$ 471,211	\$ 154,499	\$ 1,759,590
Accrued payroll and deductions	3,543,757	-	-	-	-	-	3,543,757
Due to other funds	-	1,336	434,329	-	-	270,984	706,649
Due to other governments	(1,290)	-	-	-	-	-	(1,290)
Due to taxing bodies and others	244,851	-	-	-	-	-	244,851
Unearned revenue	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>4,413,042</b>	<b>49,580</b>	<b>869,403</b>	<b>24,838</b>	<b>471,211</b>	<b>425,483</b>	<b>6,253,557</b>
<b>Fund Balances</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	7,125,734	-	-	-	185	7,125,919
Committed	-	-	-	-	-	-	-
Assigned	11,899,316	-	24	1,657,687	46,187	6,084,368	19,687,582
Unassigned	42,549,190	-	-	-	-	-	42,549,190
<b>TOTAL FUND BALANCES</b>	<b>54,448,506</b>	<b>7,125,734</b>	<b>24</b>	<b>1,657,687</b>	<b>46,187</b>	<b>6,084,553</b>	<b>69,362,691</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 58,861,548</b>	<b>\$ 7,175,314</b>	<b>\$ 869,427</b>	<b>\$ 1,682,525</b>	<b>\$ 517,398</b>	<b>\$ 6,510,036</b>	<b>\$ 75,616,248</b>

The accompanying notes are an integral part of this statement.

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

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2019**

Amounts reported for governmental activities in the Statement of Net Position (page 34) are different because:

Total Fund Balances at June 30, 2019 - Governmental Funds (page 36)		\$	69,362,691
As a result of the Implementation of GASB 75, (replacing GASB 45) a Net OPEB Obligation was recognized as follows			
OPEB Liability (restated for GASB 75)			(38,319,146)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets exceeded the accumulated depreciation by:			
Cost of capital assets	\$	194,587,115	
Accumulated depreciation		<u>(123,639,555)</u>	70,947,559
Deferred Outflows are not available to pay for current-period expenditures and, therefore, are deferred and expensed as consumed.			
Deferred charges - refunding escrow	\$	303,961	
Deferred Outflow - OPEB		2,578,125	
Deferred outflows - pension-related		<u>23,314,840</u>	26,196,926
Internal service funds are used by management to charge the costs of insuring risks (i.e., self-insurance) to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.			
			(486,351)
Long-term liabilities, including compensated absences and net pension obligations, are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities at year-end consist of:			
Compensated absences	\$	1,727,702	
Limited tax revenue bonds		3,030,000	
Disaster loan payable		3,481,254	
Net Pension Liability		<u>39,899,755</u>	(48,138,711)
Deferred Inflows related to the pension and OPEB plan are not yet available and, therefore, are deferred and recognized as consumed.			
Deferred inflows - pension-related			(13,878,688)
Deferred Inflow - OPEB			(277,617)
Total Net Position of Governmental Activities at June 30, 2019		\$	<u>65,406,663</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2019

	GENERAL	911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE	FEDERAL GRANTS SPECIAL REVENUE	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>							
Taxes							
Ad valorem taxes	\$ 30,596,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,596,972
Ad valorem taxes - payments in lieu of	50,849	-	-	-	-	-	50,849
Sales and use taxes	23,204,060	-	-	-	-	1,411	23,205,471
Intergovernmental	15,826,879	7,621,827	5,665,600	-	-	726,488	29,840,794
Service charges, fees, and commissions	55,162,646	14,577	-	-	-	1,094,975	56,272,198
Fines and forfeitures	19,120	-	-	-	-	1,018,749	1,037,869
Interest	680,532	68,060	-	24,668	14,506	94,947	882,713
Miscellaneous	3,500,831	9	-	-	-	10,640	3,511,480
<b>TOTAL REVENUES</b>	<b>129,041,889</b>	<b>7,704,473</b>	<b>5,665,600</b>	<b>24,668</b>	<b>14,506</b>	<b>2,947,210</b>	<b>145,398,346</b>
<b>EXPENDITURES</b>							
Current							
Public Safety							
Executive	1,417,432	-	-	-	-	-	1,417,432
Management Services	32,376,125	-	-	-	-	40,981	32,417,106
Finance and Administrative	3,338,734	-	-	-	-	507,634	3,846,368
Revenue & Taxation	3,293,945	-	-	-	-	-	3,293,945
Operations	23,184,623	-	-	-	-	-	23,184,623
Special Operations	4,691,230	-	24,708	-	-	4,754	4,720,692
Technical Services	12,472,983	3,625,213	65,901	-	-	203,955	16,368,052
Internal Management	603,701	-	-	-	-	-	603,701
Criminal Investigations	13,130,250	-	-	-	-	-	13,130,250
Special Investigations	4,315,078	-	5,633,339	-	-	659,628	10,608,045
Narcotics	5,011,298	-	-	-	-	62,944	5,074,242
Corrections	23,464,770	-	-	-	-	602,601	24,067,371
Debt Service							
Principal	-	-	-	-	-	1,415,000	1,415,000
Interest	-	-	-	-	-	156,975	156,975
Capital outlay							
Public Safety							
Finance and Administrative	-	-	-	912,912	-	257,117	1,170,029
Civil and Support	-	-	-	-	3,844,547	-	3,844,547
Special Investigations	-	-	-	-	-	-	-
Narcotics	-	-	-	-	-	45,300	45,300
<b>TOTAL EXPENDITURES</b>	<b>127,300,169</b>	<b>3,625,213</b>	<b>5,723,948</b>	<b>912,912</b>	<b>3,844,547</b>	<b>3,956,889</b>	<b>145,363,678</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,741,720</b>	<b>4,079,260</b>	<b>(58,348)</b>	<b>(888,244)</b>	<b>(3,830,041)</b>	<b>(1,009,679)</b>	<b>34,668</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	3,505,298	-	58,348	-	700,000	1,597,131	5,860,777
Transfers out	(4,844,651)	(3,444,522)	-	-	-	(71,604)	(8,360,777)
Capital leases	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,339,353)</b>	<b>(3,444,522)</b>	<b>58,348</b>	<b>-</b>	<b>700,000</b>	<b>1,525,527</b>	<b>(2,500,000)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>402,367</b>	<b>634,738</b>	<b>-</b>	<b>(888,244)</b>	<b>(3,130,041)</b>	<b>515,848</b>	<b>(2,465,332)</b>
<b>FUND BALANCES</b>							
Beginning of year	54,046,139	6,490,996	24	2,545,931	3,176,228	5,568,705	71,828,023
End of year	\$ 54,448,506	\$ 7,125,734	\$ 24	\$ 1,657,687	\$ 46,187	\$ 6,084,553	\$ 69,362,691

The accompanying notes are an integral part of this statement.

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

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds (page 38)	\$	(2,465,332)	
<p>In the Statement of Activities, certain OPEB related inflows and outflows of resources are recognized in the current year, while others are deferred. The net effect of these OPEB related transactions are as follows:</p>			
Actual OPEB Expense	\$	(678,728)	
Current year amortization of certain deferred outflows	\$	(151,654)	
Current year amortization of certain deferred inflows	<u>\$</u>	<u>16,330</u>	(814,052)
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.			(99,557)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.			(125,541)
In the Statement of Activities, certain operating expenses, such as compensated absences (i.e., sick and annual leave), are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually <i>paid</i> ). This year, sick and annual leave used exceeded the amounts earned by this amount.			5,813
The issuance of long-term debt (e.g., bonds and disaster loans payable) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.			
Payment of principal on limited tax revenue bonds	\$	1,415,000	
Issuance of capital lease payable	\$	870,314	
Amortization of deferred charge on defeasance	<u>\$</u>	<u>(261,360)</u>	2,023,954
Internal service funds are used by management to charge the costs of risk management activities (i.e., self-insurance) to individual funds. The net revenue (loss) of the internal service funds are reported with governmental activities.			(730,265)
<p>In the Statement of Activities, certain pension-related inflows and outflows of resources are recognized in the current year, while others are deferred. The net effect of these pension-related transactions are as follows:</p>			
Current year employer pension expense per the retirement system	\$	(9,747,370)	
Current year pension expense - employee contributions paid by the Sheriff	\$	(1,123,742)	
Current year amortization of certain pension-related deferred inflows and outflows	\$	9,996	
Recognition of On-Behalf Payments made to pension plan by non-employer entities	\$	4,247,894	
Deferral of current year pension contributions made by employer	<u>\$</u>	<u>9,804,746</u>	3,191,524
Change in Net Position of Governmental Activities	<u>\$</u>	<u>986,544</u>	

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Ad valorem taxes	\$ 30,596,972	\$ -	\$ 30,596,972	\$ 30,540,000	\$ 56,972	\$ 30,525,200
Ad valorem taxes - payments in lieu of	50,849	-	50,849	45,000	5,849	89,000
Sales and use taxes	23,204,060	(67,616)	23,136,444	22,774,500	361,944	23,467,340
Intergovernmental	15,826,879	(46,773)	15,780,106	15,429,500	350,606	15,141,500
Service charges, fees, and commissions	55,162,646	(178,527)	54,984,119	53,918,700	1,065,419	53,461,040
Fines and forfeitures	19,120	-	19,120	1,000	18,120	2,600
Interest	680,532	-	680,532	435,200	245,332	381,200
Miscellaneous	3,500,831	-	3,500,831	3,430,000	70,831	3,549,500
<b>TOTAL REVENUES</b>	<b>129,041,889</b>	<b>(292,916)</b>	<b>128,748,973</b>	<b>126,573,900</b>	<b>2,175,073</b>	<b>126,617,380</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Executive	1,417,429	220,023	1,637,452	1,638,600	1,148	1,747,450
Management Services	32,376,125	(326,505)	32,049,620	32,482,925	433,305	31,616,300
Finance and Administrative	3,338,734	(818,466)	2,520,268	2,558,140	37,872	3,650,783
Revenue & Taxation	3,293,945	12,519	3,306,464	3,306,775	311	3,685,364
Operations	23,184,623	9,116	23,193,739	23,240,600	46,861	24,143,115
Special Operations	4,691,230	(29,069)	4,662,161	4,700,775	38,614	4,608,281
Technical Services	12,472,983	10,129	12,483,112	12,577,495	94,383	14,532,122
Internal Management	603,701	(862)	602,839	607,170	4,331	641,997
Criminal Investigations	13,130,250	(63,781)	13,066,469	13,068,385	1,916	12,204,586
Special Investigations	4,315,078	19,998	4,335,076	4,392,925	57,849	5,591,380
Narcotics	5,011,298	(58,227)	4,953,071	4,959,500	6,429	4,475,519
Corrections	23,464,770	(29,505)	23,435,265	23,375,015	(60,250)	24,891,900
Non-departmental	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>127,300,166</b>	<b>(1,054,630)</b>	<b>126,245,536</b>	<b>126,908,305</b>	<b>662,769</b>	<b>131,788,797</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,741,723</b>	<b>761,714</b>	<b>2,503,437</b>	<b>(334,405)</b>	<b>2,837,842</b>	<b>(5,171,417)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	3,505,295	5,552,873	9,058,168	3,520,000	5,538,168	6,925,000
Transfers out	(4,844,651)	-	(4,844,651)	(5,072,000)	227,349	(4,571,500)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,339,356)</b>	<b>5,552,873</b>	<b>4,213,517</b>	<b>(1,552,000)</b>	<b>5,765,517</b>	<b>2,353,500</b>
<b>EXTRAORDINARY ITEMS</b>						
Proceeds from disaster loan	-	-	-	-	-	-
Claims and judgments	-	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>402,367</b>	<b>6,314,587</b>	<b>6,716,954</b>	<b>(1,886,405)</b>	<b>8,603,359</b>	<b>(2,817,917)</b>
<b>FUND BALANCE</b>						
Beginning of year	54,046,139	(8,241,393)	45,804,746	56,273,582	(10,468,836)	-
End of year	\$ 54,448,506	\$ (1,926,806)	\$ 52,521,700	\$ 54,387,177	\$ (1,865,477)	\$ (2,817,917)

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	7,621,827	-	7,621,827	7,325,000	296,827	7,325,000
Service charges, fees, and commissions	14,577	-	14,577	13,000	1,577	14,000
Fines and forfeitures	-	-	-	-	-	-
Interest	68,060	-	68,060	60,000	8,060	51,000
Miscellaneous	9	-	9	-	9	500
<b>TOTAL REVENUES</b>	<b>7,704,473</b>	<b>-</b>	<b>7,704,473</b>	<b>7,398,000</b>	<b>306,473</b>	<b>7,390,500</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Technical Services						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	2,044,753	16,734	2,061,487	2,158,300	96,813	1,782,970
Materials and supplies	45,543	-	45,543	55,000	9,457	74,500
Cost of goods sold	-	-	-	-	-	-
Travel	4,449	-	4,449	3,500	(949)	25,000
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	24,665	-	24,665	26,000	1,335	125,500
Intergovernmental	1,505,803	-	1,505,803	1,509,000	3,197	1,509,000
<b>TOTAL EXPENDITURES</b>	<b>3,625,213</b>	<b>16,734</b>	<b>3,641,947</b>	<b>3,751,800</b>	<b>109,853</b>	<b>3,516,970</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>4,079,260</b>	<b>16,734</b>	<b>4,062,526</b>	<b>3,646,200</b>	<b>416,326</b>	<b>3,873,530</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(3,444,522)	-	(3,444,522)	(3,410,000)	(34,522)	(3,608,500)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,444,522)</b>	<b>-</b>	<b>(3,444,522)</b>	<b>(3,410,000)</b>	<b>(34,522)</b>	<b>(3,608,500)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>634,738</b>	<b>(16,734)</b>	<b>618,004</b>	<b>236,200</b>	<b>381,804</b>	<b>265,030</b>
<b>FUND BALANCE</b>						
Beginning of year	6,490,996	59,478	6,550,474	6,550,474	-	6,358,245
End of year	\$ 7,125,734	\$ 42,744	\$ 7,168,478	\$ 6,786,674	\$ 381,804	\$ 6,623,275

The accompanying notes are an integral part of this statement.

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

**PROPRIETARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2019**

	<b>GOVERNMENTAL ACTIVITIES</b>
	<b>INTERNAL SERVICE</b>
<b>ASSETS</b>	
Current Assets	
Cash and cash equivalents	\$ 875,819
Share of pooled assets - general pool	-
Non-current Assets	
Investments	7,873,837
Receivables (net of allowance for uncollectibles)	-
Due from other funds	-
Other assets	69,536
<b>TOTAL ASSETS</b>	<b>8,819,192</b>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and other current liabilities	115,666
Due to other funds	518,683
Unearned revenue	-
Claims and judgments payable	1,564,020
Non-Current Liabilities	
Claims and judgments payable	7,107,174
Other	-
<b>TOTAL LIABILITIES</b>	<b>9,305,543</b>
<b>NET POSITION</b>	
Restricted for:	
Claims and judgments	774,136
Unrestricted	(1,260,487)
<b>TOTAL NET POSITION</b>	<b>\$ (486,351)</b>

The accompanying notes are an integral part of this statement.

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

**PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2019**

	<b>GOVERNMENTAL ACTIVITIES</b>
	<b>INTERNAL SERVICE</b>
<b>OPERATING REVENUES</b>	
Service Charges	
Premiums	\$ 21,859,464
Miscellaneous	1,942,881
	<hr/>
TOTAL OPERATING REVENUES	23,802,345
<b>OPERATING EXPENSES</b>	
Claims and judgments	21,906,532
Administrative expenses	1,023,188
Premiums	4,281,885
Miscellaneous	24,274
	<hr/>
TOTAL OPERATING EXPENSES	27,235,879
	<hr/>
<b>OPERATING INCOME (LOSS)</b>	<b>(3,433,534)</b>
<b>NONOPERATING REVENUES</b>	
Interest	203,269
	<hr/>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(3,230,265)</b>
<b>TRANSFERS IN</b>	2,500,000
<b>TRANSFERS OUT</b>	-
	<hr/>
<b>CHANGE IN NET POSITION</b>	<b>(730,265)</b>
<b>NET POSITION</b>	
Beginning of year	243,914
	<hr/>
End of year	\$ (486,351)
	<hr/>

The accompanying notes are an integral part of this statement.

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

**PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2019**

	<b>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Premiums received from employer	\$ 18,238,181
Premiums received from employees	2,183,621
Premiums received from retirees and others	1,437,662
Receipts from subrogations	511,346
Claims refunds received	1,431,535
Claims and judgments paid	(21,725,036)
Administrative fees paid	(1,029,807)
Insurance premiums paid	(4,351,421)
Miscellaneous expenses paid	(24,274)
Amounts paid to other funds	306,563
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b><u>(3,021,630)</u></b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers in	2,500,000
Transfers out	-
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b><u>2,500,000</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of investments	(11,889,055)
Maturities of investments	11,707,058
Interest received	203,269
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b><u>21,272</u></b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(500,358)</b>
<b>CASH AND CASH EQUIVALENTS</b>	
Beginning of year	1,376,177
End of year	<b><u>\$ 875,819</u></b>
<b>RECONCILIATION TO STATEMENT OF NET POSITION</b>	
Cash and cash equivalents	\$ 875,819
Share of pooled assets - general pool	-
<b>TOTAL</b>	<b><u>\$ 875,819</u></b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	
Operating income (loss)	<b><u>\$ (3,433,534)</u></b>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in assets:	
other assets	(69,536)
Increase (decrease) in liabilities:	
accounts payable	(6,619)
due to other funds	306,563
claims payable	181,496
other liabilities	-
<b>Net adjustments</b>	<b><u>411,904</u></b>
<b>Net cash provided (used) by operating activities</b>	<b><u>\$ (3,021,630)</u></b>

The accompanying notes are an integral part of this statement.

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

**FIDUCIARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2019**

	<b>AGENCY FUNDS</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,377,020
Share of pooled assets - general pool	129,869
Share of pooled assets - bureau pool	52,856,358
Due from other funds	-
	<hr/>
TOTAL ASSETS	55,363,247
<b>LIABILITIES</b>	
Due to taxing bodies and others	55,363,247
	<hr/>
TOTAL LIABILITIES	55,363,247
<b>NET POSITION</b>	
	<hr/> <hr/>
	\$ -

The accompanying notes are an integral part of this statement.



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

**Notes to the Financial Statements  
June 30, 2019**

**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 exclusions 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 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.
- 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 approval of the Parish Council.

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Therefore, the financial report of the Sheriff is separate and apart from the Parish Council and includes all of the funds and component units for which the Sheriff is financially accountable. Also, because the Sheriff serves as the Chief Executive Officer of the Law Enforcement District (LED) of Jefferson Parish and because the management of the Sheriff administers the operations of the LED, 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 exercise 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, fines, costs and bond forfeitures imposed by the local district courts.

### 3. Government-wide and Fund Financial Statements

#### Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Sheriff. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Because of the nature of the Sheriff's operations, the Sheriff reports only governmental activities.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

#### Fund Financial Statements

Separate financial statements are provided for the governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements of the Sheriff. Funds are used by the Sheriff 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. The funds of the Sheriff are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

## 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), the acquisition or construction of general capital assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all financial activities of the Sheriff not accounted for in some other fund. Major individual governmental funds are reported as separate columns in the fund financial statements. The Sheriff reports the following “**major**” governmental funds:

The **General Fund** is the general operating fund of the Sheriff. It is used to account for all financial resources except those required to be accounted for in another fund.

The **911 Emergency Communications Special Revenue Fund** is used to account for funds remitted to the Sheriff under a cooperative endeavor agreement with the Parish in order to administer the daily operations and maintenance of the Parish's 911 Emergency Communications District.

The **Federal Grants Special Revenue Fund** accounts for those grants received directly from the federal government and for those grants not accounted for in any other fund. The grants accounted for include COPS, TSA Canine, and Gulf Coast High Intensity Drug Trafficking Area (HIDTA) grants.

The **Communications Reserve Capital Project Fund** accounts for the proceeds of the Sheriff that have been set aside for communication infrastructure improvements, Homeland Security Grant Program (HSGP) and Urban Area Security Initiative (UASI) received from the U.S. Department of Justice via the City of New Orleans and/or the Jefferson Parish Council. The funds are being expended on the Region 1 Interoperability Project.

The **Buildings & Improvements Capital Project Fund** accounts for monies set aside from the General Fund for capital improvements to Sheriff's Office buildings and facilities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. Internal Service Funds (primarily self-insurance funds) are used by the Sheriff to account for financing of goods or services provided by one department to other departments of the Sheriff on a cost-reimbursement basis. Operating expenses of the internal service funds include the costs of claims and judgments, related administrative expenses, and premiums for commercial policies. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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 Sheriff holds on behalf of others as their agent. The Tax Collector fund holds funds, such as taxes, cash bonds, fees, etc., due to taxing bodies and others. The Sheriff's Account accounts for collections and distributions related to civil suits, sales, successions, garnishments and redemptions. The Inmate Deposit Fund is used to account for individual prisoner account balances while in custody of the Jefferson Parish Correctional Center. The Property and Evidence Fund is used as a depository for funds seized in connection with arrest for narcotics violations. The Narcotics Seizure Fund accounts for proceeds of certain asset forfeitures seized during narcotics arrests.

#### 4. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Amounts reported as program revenues on the Statement of Activities include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes and related commissions.

Within the fund financial statements, the accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting.

Governmental fund financial statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. 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 fund balances. Under the modified 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. The Sheriff considers property taxes and sales taxes as 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 reimbursement, 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 proprietary fund type is accounted for on the economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of this fund type are included on the balance sheet. Proprietary fund type operating statements represent increases (i.e., revenues) and decreases (i.e., expenses) in net position. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of the timing of related cash flows.

### 5. Assets, Liabilities and Net Position/Fund Equity

#### A. *Cash and Investments*

For reporting purposes, cash and cash equivalents include amounts in demand deposits and petty cash. 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.

In accordance with GASB Codification Section I50, investments are generally stated at fair value. Money market investments that have a remaining maturity at time of purchase of one year or less are not stated at fair value but are stated at costs or amortized cost. Money market investments include short-term, highly liquid debt instruments such as commercial paper and U.S. Treasury and agency obligations.

Louisiana Revised Statutes (LSA-RS 33:2955) authorized 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 law 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

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Commission under the Securities Act of 1933 and the Investment Act of 1940, 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.

### *B. Pooled Assets*

The Sheriff follows the practice of pooling its cash and investments in order to maximize earning potential. All funds participate in the pool except for the Tax Collector Agency Fund and the Sheriff's Account Agency Fund. Total cash, investments, and accrued interest on investments of the Pool are reported in all funds as "Share of Pooled Assets – General Pool".

Funds with negative share report the advance as an interfund payable and the General Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Interest earned on pooled cash and investments is allocated each month to each individual fund based on the average balance of its share of pooled assets.

The Sheriff also 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 funds as "Share of Pooled Assets – Bureau Pool". Funds with a negative share in this pool report the advance as an interfund payable, and the Property Tax 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".

### *C. Interfund Receivables/Payables*

Activity between funds that are representative of lending/borrowing arrangements outstanding at year end are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. As a general rule, all interfund balances are eliminated in the government-wide financial statements.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

### *D. Inventories and Prepaid Items*

The costs of material and supplies acquired by governmental funds are recorded as expenditures at the time of purchase. It is management's opinion that the inventory of such materials and supplies at June 30, 2018 would not be material to the financial statements.

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payments made to vendors for services that will benefit periods beyond June 30, 2019, are recorded as prepaid items in both the government-wide and fund financial statements. These items will be recognized as expenses or expenditures when the benefit or expense is consumed rather than when purchased.

### *E. Deferred Outflows and Deferred Inflows of Resources*

In addition to assets, the statement of financial position reports separate sections for deferred outflows of resources and deferred inflows of resources. Deferred Outflows of Resources represent a consumption of net position that applies to a future period and so it will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred Inflows of Resources represent an acquisition of net position that is applicable to a future reporting period and so it will not be recognized as an inflow of resources (revenue) until then. The Sheriff currently reports a deferred outflow related to a deferred charge on the refunding of bonds as well as deferred inflows and outflows related to its participation in a defined benefit pension plan and its OPEB.

**Deferred Outflows – Deferred Charges – Refunding Escrow.** The Sheriff has only one item that qualifies for reporting in this category – a deferred charge on a refunding. A deferred charge on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. Deferred charges such as the deferred charge – refunding escrow agent are to be amortized as an adjustment to interest expense over the shorter of either 1) the original life of the refunded debt or 2) the life of the refunding debt. Since there was no refunding debt issued to affect this defeasance (the Sheriff used available surplus cash), the deferred charge will be amortized over the original life of the remaining refunded debt.

**Deferred Outflow and Deferred Inflows – Pension Related.** For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Louisiana Sheriff’s Pension & Relief Fund (the “LSPRF”), and additions to/deductions from the LSPRF’s fiduciary net position have been determined on the same basis as they are reported by the LSPRF. The Sheriff reports both deferred outflows or resources and deferred inflows of resources related to the pension liability calculation. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments of the LSPRF are reported at fair value.

**Deferred Outflow and Deferred Inflows – OPEB Related.** For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to post-employment benefit expense are determined based on actuarial valuation. The Sheriff reports both deferred outflows of resources and deferred inflows of resources related to the OPEB liability calculation.

### *F. Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the Sheriff as assets with an initial, individual cost of more than \$1,000 (except for electronic equipment, which is all capitalized) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical costs if purchased or constructed. Donated capital assets are recorded at acquisition value.

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. Major outlays for capital assets and improvements are capitalized as projects are constructed and are included in construction in progress.

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, plant, equipment, and infrastructure as depreciated using the straight-line method (with a mid-year convention) over the following estimated useful lives:

<u>Asset Category</u>	<u>Useful Life in Years</u>
Buildings and Improvements	40
Equipment (including furniture and fixtures)	3
Vehicles and Heavy Equipment	5
Infrastructure	40

### *G. Compensated Absences*

It is the Sheriff's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since it is the Sheriff's policy to not pay any amounts when employees separate from service to the Sheriff. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In accordance with GASB Codification Section C60, an additional liability is recorded for salary related payments associated with the future payment of compensated absences.

### *H. Long-term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are recognized as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable, if any, are reported net of the applicable bond premium or discount. Bond issuance costs, if any, are expensed in the period in which they are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources which discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Payments of principal and interest are recorded as expenditures only when due.

### *I. Fund Equity*

In accordance with GASB Codification Section 1800.142-162, fund balances of the governmental fund types are categorized into one of five categories in the fund financial statements – Non-spendable, Restricted, Committed, Assigned, or Unassigned.

For committed fund balances, the Sheriff is considered the highest level of decision-making authority and formal policy memorandum issued by him is needed to establish, modify, or rescind a fund balance commitment. For assigned fund balances, the Sheriff and/or Chief Financial Officer may assign amounts to a specific purpose via internal memorandum.

In addition, while the Sheriff has not formally adopted a minimum fund balance policy, it does have an internal targeted fund balance of 20.0 percent of current year expenditures. Included in this figure is a "contingency" balance that has been set-aside for future emergencies (currently set at \$7.0 million).

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

While the Sheriff has not established a policy for its use of unrestricted fund balance, it does consider that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

In addition, while the Sheriff has not formally adopted a minimum fund balance policy, it does have an internal targeted fund balance of 20.0 percent of current year expenditures. Included in this figure is a “contingency” balance that has been set-aside for future emergencies (currently set at \$7.0 million).

While the Sheriff has not established a policy for its use of unrestricted fund balance, it does consider that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Sometimes the Sheriff will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Sheriff’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

### *J. Use of Estimates*

Preparation of financial statements in accordance with generally accepted accounting principles requires the Sheriff to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures. Actual results could differ from the estimates that were used.

### *K. Adoption of New Accounting Principles*

For the year ended June 30, 2019, the Sheriff implemented the following accounting standard:

#### **Governmental Accounting Standards Board Statement No. 88 (GASB 88)**

The GASB issued Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. This Statement defines debt for purposes of disclosure in the notes to the financial statements; clarifies which liabilities governments should include when disclosing information related to debt; and requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The Statement also requires that additional essential information related to debt be disclosed in the notes to the financial statements, including unused lines of credit; assets pledged as collateral for debt; and terms specified in debt agreements related to significant events of default and/or termination events with finance-related consequences and significant subjective acceleration clauses. The adoption of this standard had no impact on the Sheriff’s net position.

### *L. Subsequent Events*

The Sheriff has evaluated subsequent events through December 23, 2019, the date the financial statements were available to be issued. No subsequent events were identified as of this date.

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

1. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$99,557 difference are as follows:

Capital outlay	\$ 8,708,397
Depreciation expense	<u>(8,807,954)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position - governmental activities</i>	<u>\$ (99,557)</u>

Another element of that reconciliation states that “The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase Net Position.” The details of this \$125,541 difference are as follows:

In the statement of activities, only the *gain (loss) on the sale of capital assets* is reported. Thus, the change in net position differs from the change in fund balance by the following:

Cost of assets disposed of during the year	(5,359,478)
Accumulated depreciation on assets disposed of	<u>5,233,939</u>
Net adjustment to increase (decrease) <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position - governmental activities</i>	<u>\$ (125,539)</u>

Finally, pension-related expenses are recognized in the fund financials in the year that they occur, but for the Government-wide financial statements, certain inflows and outflows of resources and pension expenses are recognized in the current year, while others are deferred and amortized in the future. The \$3,191,524 difference related to pension fund recognition is broken down as follows:

Current year employer pension expense per the Sheriff's Pension Fund	\$ (9,747,370)
Current year pension expense for employee contributions paid by the Sheriff	(1,123,742)
Current year amortization of certain pension-related deferred inflows and outflows	9,996
Recognition of On-Behalf Payments made to pension plan by non-employer entities	4,247,894
Deferral of current year pension contributions made by the Sheriff	<u>9,804,746</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position - governmental activities</i>	<u>\$ 3,191,524</u>

## NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### 1. Budgetary Information

Formal budgetary accounting is employed as a management control device during the year for the General and Special Revenue Funds (except for the following grant funds: Federal Grants, Drug Enforcement, Multi-Jurisdictional Task Force, Project Income and Local Law Enforcement Block Grant (LLEBG) grant funds). Because grants can span over several years and because financial reporting to granting agencies is required on a “grant-to-date” basis, budgetary data for the Federal Grants Special Revenue Funds is presented on a “grant-to-date” basis, not an annual basis. Capital Project Funds are not presented since the funds are budgeted over the life of the respective project and not on an annual basis. The annual budgets and the grant-to-date budgets are legally adopted each year by a resolution authorized by the Sheriff.

Expenditures may not exceed budgeted appropriations at the fund level. Management of the Sheriff may make line-item adjustments within a fund without the Sheriff’s approval as long as the total revenues and expenditures do not change. Appropriations which are neither expended nor encumbered lapse at year end.

Budgets are adopted for the General and Special Revenue funds (except those noted above) 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 expenses rather than debt service, and (4) sales taxes and the related commissions are recorded when received.

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.

In accordance with the Louisiana Local Government Budget Act (LSA-RS 39:1301), the procedures used by the Sheriff in establishing the budgetary data in the financial statements include public notices of the proposed budget, public inspections and 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 statements are as originally adopted or as finally amended by the Sheriff as of June 20, 2019.

### 2. Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 20, 2019. The most significant of the changes made are described below:

Revenues of the General Fund were decreased by \$43,480. The largest changes were seen in services charges, fees and commissions, up \$457,660, sales and use taxes down \$692,840, miscellaneous revenues down \$119,500, and intergovernmental up \$288,000. Service charges and commissions went up \$680,660, due to an increase in sales tax commissions of \$664,660. There was an increase in civil and criminal fees of \$299,700. Miscellaneous revenues were down \$119,500 primarily because of a decrease in subrogation claims, down \$270,000. Intergovernmental revenues were up mainly due to an increase in reimbursed details and salaries of \$520,000 off-set by a decrease in state supplemental pay decreasing \$97,000 and a decrease in federal grants of \$150,000.

**NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

Expenditures of the General Fund were decreased by \$4,880,492. A breakdown by bureau follows:

<b>Fund/Bureau</b>	<b>Original Budget</b>	<b>Amendments</b>	<b>Final Budget</b>
General Fund			
Executive	\$ 1,747,450	\$ (108,850)	\$ 1,638,600
Management Services	13,232,460	19,250,465	32,482,925
Finance and Administrative	9,809,750	(7,251,610)	2,558,140
Fleet	11,319,011	(11,319,011)	-
Revenue and Taxation	3,685,364	(378,589)	3,306,775
Operations	24,143,115	(902,515)	23,240,600
Special Operations	4,608,281	92,494	4,700,775
Technical Services	14,532,122	(1,954,627)	12,577,495
Internal Management	641,997	(34,827)	607,170
Criminal Investigations	12,771,938	296,447	13,068,385
Special Investigations	5,929,890	(1,536,965)	4,392,925
Narcotics	4,475,519	483,981	4,959,500
Corrections	24,891,900	(1,516,885)	23,375,015
Total	<u>\$ 131,788,797</u>	<u>\$ (4,880,492)</u>	<u>\$ 126,908,305</u>

The decrease of \$108,850 in the Executive Bureau resulted from open positions during a portion of the year, decreases in general operating expenditures and in outside services (legal fees).

The increase of \$19,250,465 in the Management Services Bureau was the result of transfer of the Fleet Bureau and the IT Division to Management Services. The budget for the related personnel and all other costs is now recorded in Management Services.

The decrease of \$7,251,610 in the Finance and Administrative Bureau was primarily the result of the IT division (including salary and all technology related costs) transferring to Management Services.

The Operations Bureau's budget decreased by \$902,515, due mainly to a decrease in salaries and benefits related to open positions.

The Special Investigations Bureau's budget decreased by \$1,536,965, due mainly to a decrease in regular salaries and overtime costs.

The drop of \$1,954,627 in the Technical Services Bureau was the result of decrease in salaries and benefits of \$1,642,047 and a decrease of \$202,155 in general operating expenditures. The salaries and benefits were down because of various open positions that did not get filled during the year in 911 and in the Crime Lab. The general operating expenditures were down mainly due to decreases in communication costs and program and activities.

The Criminal Investigation's Budget increased \$296,447 due to an increase of \$698,512 in salaries and benefits (due to open positions) and a decrease of \$380,065 in general operating expenditures.

The Corrections Bureau's budget decreased \$1,516,885 primarily due to a decrease in regular salaries of \$1,1385,025. Salaries and benefits were down due to the number of open positions during the year which caused a large increase in overtime to fill the open spots.

## NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The decrease of \$3,905,500 in Other Financing Sources (Uses) was caused by a decrease in Operating Transfers in of \$3,405,000. Operating Transfers out increased mainly due to an \$500,000 cash infusion into the Group Health Internal Service Fund due to continuing cash flow shortages in that fund.

The end result of the above noted changes was to change of the originally budgeted deficit of \$2,817,918 to a projected deficit of \$1,886,405. The estimated ending fund balance of the general fund is budgeted at \$54,387,177 which is 42.8 percent of currently budgeted expenditures (much higher than the target of 20.0 percent of operating expenditures).

The 911 Emergency Communications Special Revenue Fund (a major fund) had its revenues increase \$7,500 during the year. The budgeted expenditures of this fund were increased by \$234,830. This increase is made up of an increase in general operating expenditures of \$375,330, a decrease in materials and supplies of \$19,500, a decrease in cost of goods sold of \$21,500 and a decrease of \$99,500 in capital outlay. The intergovernmental costs remained at \$1,509,000 (which is made up of reimbursements to the Parish Eastbank Fire Department for fire dispatchers and payments to the Cities of Kenner and Gretna for alternate PSAPs). Operating transfers out decreased \$198,500 to reimburse the Sheriff's General Fund for call-takers, police and EMS dispatchers, and IT personnel.

The Sheriff's Non-Major Special Revenue Funds with Budgets also had a few changes during the year. Overall, revenues went up \$198,415, expenditures went down \$179,000, and other financing sources (uses) went down \$57,000. The net change in revenues was primarily seen in 1) the Region 1 O&M Special Revenue Fund, which saw an increase in intergovernmental reimbursements of \$36,700, 2) the Commissary Sales Special Revenue fund, which saw a decrease of \$75,500 in sales of goods to inmates, and 3) the State Asset Forfeiture Special Revenue Fund, which saw an increase of \$226,000 in forfeitures.

The increase in expenditures is attributed to the net of 1) an increase of \$20,000 in Commissary Sales, primarily due to a decrease of \$20,000 in cost of goods sold, 2) an increase of \$28,200 in the State Asset Forfeiture Special Revenue Fund (due to reduced spending on special purpose equipment, 3) an increase of \$35,800 in the Region 1 O&M Special Revenue Fund due to an increase in reimbursable costs at the regional communication towers, and 4) a decrease of \$224,500 in the Crime Lab Fees Special Revenue fund.

### 3. Expenditures in Excess of Appropriations

The Sheriff's General Fund and all of its Special Revenue funds that adopt annual budgets were within budgeted expenditures or exceeded budget by nominal amounts for the fiscal year.

**NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

4. Reconciliation of Budgetary Basis to GAAP Basis of Accounting in Fund Financial Statements - General Fund

The Statement of Revenues, Expenditures and Changes in Fund Balances – Actual and Budget (Budgetary Basis) – General Fund presents a comparison of the legally adopted budget with actual data on the budgetary basis. Since accounting principles on the budgetary basis differ 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, 2019, is presented below:

	<b>General Fund</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 6,716,954
Basis Difference	
To adjust for accrual of sales taxes	244,466
To adjust for expenditures for unpaid invoices	175,227
To adjust for expenditures for payroll accrual	(267,821)
Timing Differences	
To adjust for encumbrances	(914,296)
To adjust for unearned grant revenue	710
Perspective Difference	
To close the Salary Stabilization Fund	(5,552,873)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 402,367</u>

**NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

5. Reconciliation of Budgetary Basis to GAAP Basis of Accounting for Non-Major Special Revenue Funds

On the Non-major Special Revenue Funds that adopt annual budgets, the same differences noted above exist between the actual data on a GAAP basis and actual data on the budgetary basis. A reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other resources over expenditures and other uses for the year ended June 30, 2019, is presented below.

	<b>Non-major Special Revenue</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis) - Non-Major Special Revenue Funds w/Budgets	\$ 387,316
Basis Difference	
To adjust for accrual of grant revenue	-
To adjust for expenditures for unpaid invoices	(248,800)
Entity Differences	
To record excess (deficiency) of revenues and other sources over expenditures and other uses for non-budgeted funds	-
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) - All Non-Major Special Revenue Funds	<u>\$ 138,516</u>

6. Negative Net Position/Deficit Fund Balances

At June 30, 2019, none of the Sheriff’s funds had negative Net Position or deficit fund balances other than the Group Health and Life Internal Service Fund, which had a negative net position of \$1,260,487 at year end. This negative position resulted from current year losses in this internal service fund. Since this is an internal service fund, the negative net positions are absorbed (or covered) by the charges to other funds in the following fiscal year. For reporting purposes, this net position is consolidated into the current year activity at the Government-wide level.

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

1. Deposits with Financial Institutions and Investments

**Deposits with Financial Institutions**

The deposits at June 30, 2019, consisted of the following:

	Cash	Certificates of Deposit	Other	Total
Deposits in Bank Accounts per Balance Sheet	\$ 84,757,753	\$ -	\$ 15,450	\$ 84,773,203
Bank Balances of Deposits Exposed to Custodial Credit Risk:				
A. Uninsured and uncollateralized	\$ -	\$ -	\$ -	\$ -
B. Uninsured and collateralized with securities held by the pledging institution	-	-	-	-
C. Uninsured and collateralized with securities held by the pledging institution's trust department or agent but not in the Sheriff's name	-	-	-	-
Total Bank Balances Exposed to Custodial Credit Risk	\$ -	\$ -	\$ -	\$ -
Total Bank Balances - All Deposits	\$ 86,567,255	\$ -	\$ -	\$ 86,567,255

Petty cash is not required to be reported in the note disclosure; however, to aid in reconciling amounts reported on the Statement of Net Position to the amounts reported in this note, the Sheriff held \$15,450 in petty cash at June 30, 2019. All petty cash was in the General Fund. This makes up the Other Cash shown above.

**Investments**

**Custodial Credit Risk**

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured, not registered in the name of the entity, and are either held by the counterparty or the counterparty's trust department or agent but not in the entity's name. The following table lists each type of investment exposed to custodial credit risk and the reported amount and fair value of all investments regardless of custodial credit risk exposure.

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

Type of Investment	Investments Exposed to Custodial Credit Risk		All Investments Regardless of Custodial Credit Risk Exposure	
	Uninsured, Unregistered, and Held by Counterparty	Uninsured, Unregistered, and Held by Counterparty's Trust Department or Agent but Not in the Entity's Name	Reported Amount	Fair Value
U.S. Instrumentalities Discount Notes	\$ 12,734,470	\$ -	\$ 12,734,470	\$ 12,867,948
Municipal Bonds	3,282,828	-	3,282,828	3,267,881
Commercial Paper	6,002,106	-	6,002,106	6,040,518
Total Categorized Investments	<u>\$ 22,019,404</u>	<u>\$ -</u>	<u>22,019,404</u>	<u>22,176,347</u>
Louisiana Asset Management Pool			14,719,389	14,719,389
Total Investments			<u>\$ 36,738,793</u>	<u>\$ 36,895,736</u>

As shown above, the Sheriff has investments in shares of the Louisiana Asset Management Pool (LAMP), a state sponsored external investment pool. Because these investments are not evidenced by securities that exist in physical or book entry form, they are not categorized for the purposes of this note. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments may participate in LAMP. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. The dollar weighted average portfolio maturity of LAMP is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The fair value of a share in LAMP is the same as the book value (i.e., a share in the pool is always worth \$1.00 per share).

**Concentration of Credit Risk**

The Sheriff's investment policy does not allow for an investment in any one issuer that is in excess of fifty percent of the Sheriff's total investments, with the exception of investments in LAMP or U.S. Treasury Securities, in which there are no limits. The following is a list of all investments of greater than 5 percent in a single issuer:

Issuer	Amount	% of Total Investments
LAMP (State Pool)	\$ 14,719,389	39.9%
US Treasury	6,842,875	18.6%
FHLB	2,647,923	7.2%
JP Morgan SEC LLC	5,730,886	15.5%
Issuers with Amounts Less Than 5 Percent	6,954,663	18.9%
	<u>\$ 36,895,736</u>	<u>100.0%</u>

## NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

### Credit Risk Investments

State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSRO's). It is the Sheriff's policy to limit its investments in these investment types to the top rating groups. State statutes also allow the Sheriff to invest in the Louisiana Asset Management Pool (LAMP). The following table lists the Sheriff's investments by credit quality rating, whether held directly or indirectly (i.e., LAMP):

<u>S&amp;P or Moody's Rating</u>	<u>Fair Value</u>
A-1	5,731,451
AA-	2,767,881
AA	500,000
AA+	3,920,549
AAA	9,256,466
AAAm	14,719,389
	<u>\$ 36,895,736</u>

### Interest Rate Risk

In accordance with the Sheriff's investment policy, exposure to declines in fair values is managed by limiting the maturity of its investments to less than 3 years. At June 30, 2019, the average number of days to maturity of investments held was 398 days.

### Fair Value Disclosures

The Sheriff holds investments that are measured at fair value on a recurring basis and categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation input used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Sheriff had the following recurring fair value measurements:

- Level 1 - Securities are valued using quoted market prices
- Level 2 - Investments are valued using a matrix pricing model

The following table sets forth by level, within the fair value hierarchy, the Sheriff's fair value measurements at June 30, 2019:

<u>Type of Security</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Corporate Securities	\$ 2,122,295	\$ -	\$ -	\$ 2,122,295
Municipal Bonds	-	1,455,216	-	1,455,216
U.S. Government and Agencies	11,545,133	352,097	-	11,897,230
Commercial Paper, Money Markets and CDs	970,719	5,730,887	-	6,701,606
Total	<u>\$ 14,638,147</u>	<u>\$ 7,538,200</u>	<u>\$ -</u>	<u>\$ 22,176,347</u>

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

2. Pooled Assets

A reconciliation of pooled assets held in the General Pool at June 30, 2019 is presented below:

Investments	28,864,957
Accrued Interest receivable	-
Less: unallocated interest and fiscal charges	-
Less: accounts payable	(2,130)
Net Pooled Assets	<u><u>\$ 50,108,554</u></u>

<u>Fund</u>	<u>Equity in Pool</u>
Major Funds	
General Fund	\$ 42,145,305
Communications Reserve Capital Project Fund	1,682,525
Buildings and Improvements Capital Project Fund	517,398
Non-Major Funds	
Special Revenue Funds	2,436,826
Debt Service	-
Capital Project Funds	3,196,631
Internal Service Funds	-
Fiduciary - Agency Funds	129,869
Total Equity in Pool	<u><u>\$ 50,108,554</u></u>

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2019 is presented below:

<b>Pooled Assets</b>	<b>Bureau Pool</b>
Cash	\$ 52,953,376
NSF receivables	486,882
Less: unallocated interest and fiscal charges	(583,900)
Net Pooled Assets	<u>\$ 52,856,358</u>

<b>Fund</b>	<b>Equity in Pool</b>
Tax Collector Agency Funds	
Miscellaneous Fees	\$ 339,676
Criminal Cash Bonds	2,511,627
\$15 Criminal Cash Fees	60,865
Fines	2,485,468
School Bus Safety Program	-
Property Tax	4,883,430
Sales Tax	42,575,292
LA Offset	-
Total Equity in Pool	<u>\$ 52,856,358</u>

3. Reconciliation of Deposits and Investments to Fund Financial Statements

The carrying amount of the deposits and investments noted above are displayed on the fund financial statements as follows:

<b>Fund/Pool</b>	<b>Cash and Cash Equivalents</b>	<b>Investments</b>
General Pool (See Footnote D.2)	\$ 21,245,727	\$ 28,864,956
Bureau Pool (See Footnote D.2) - Agency Funds	52,953,376	-
General Fund	1,699,689	-
Major Governmental Funds	5,104,456	-
Non-major Governmental Funds	517,116	-
Internal Service Funds	875,819	7,873,837
Fiduciary - Agency Funds	2,377,020	-
Total (See Footnote D.1)	<u>\$ 84,773,203</u>	<u>\$ 36,738,793</u>

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

Since Agency Funds are not included in the government-wide statements, the deposit balances of \$84,773,203 shown above are reduced by \$55,330,396 (the amount of cash held in the Bureau Pool and in the Agency funds) and then increased by \$6,032,263 (the amount of cash held in the Agency Funds that are due to the Sheriff's office) to arrive at a cash balance of \$35,475,070. This is the amount of cash shown on the government-wide Statement of Net Position.

4. Receivables

Receivables at June 30, 2019 consist of the following:

	General	Major Governmental Funds	Other Governmental Funds	Total Governmental Funds	Internal Service	Total
Receivables:						
Ad Valorem taxes	\$ 125,361	\$ -	\$ -	\$ 125,361	\$ -	\$ 125,361
Sales taxes	4,154,930	-	-	4,154,930	-	4,154,930
Intergovernmental	762,921	2,940,185	392,101	4,095,207	-	4,095,207
Service charges, fees and commissions	8,132,635	-	-	8,132,635	-	8,132,635
Interest	-	-	-	-	-	-
Accounts and other	501,557	-	22,418	523,975	-	523,975
Subtotal	13,677,404	2,940,185	414,519	17,032,108	-	17,032,108
Less: Allowance for uncollectibles	-	-	-	-	-	-
Net Receivables - Governmental Funds	13,677,404	2,940,185	414,519	17,032,108	-	17,032,108
Less: Receivables from Sheriff's Office Agency Funds						
Ad Valorem taxes and costs	(212,393)	-	-	(212,393)	-	(212,393)
Sales taxes	(2,069,993)	-	-	(2,069,993)	-	(2,069,993)
Commissions on sales taxes	(3,641,626)	-	-	(3,641,626)	-	(3,641,626)
Fines and costs	(58,738)	-	-	(58,738)	-	(58,738)
	(5,982,750)	-	-	(5,982,750)	-	(5,982,750)
Net Receivables - Government-wide	\$ 7,694,654	\$ 2,940,185	\$ 414,519	\$ 11,049,358	\$ -	\$ 11,049,358

Intergovernmental receivables also include \$2,070,758 of 911 fees collected by the Parish of Jefferson from service providers that is owed to the Sheriff's 911 Emergency Communications Special Revenue Fund (see Note D.7).

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

5. Capital Assets

The following is a summary of changes in capital assets during the fiscal year:

	Balance July 1, 2018	Additions	Deletions	Reclasses & Transfers	Balance June 30, 2019
<b>Governmental Activities:</b>					
Capital Assets Not Being Depreciated					
Land	\$ 2,715,775	\$ -	\$ -	\$ -	\$ 2,715,775
Construction in progress	3,712,713	-	-	(3,712,713)	-
Total Capital Assets Not Being Depreciated	<u>\$ 6,428,488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,712,713)</u>	<u>\$ 2,715,775</u>
Capital Assets Being Depreciated:					
Buildings and improvements	\$ 65,214,626	\$ 3,613,803	\$ -	\$ 3,712,713	\$ 72,541,142
Furniture and fixtures	73,891,432	2,276,112	(2,803,648)	-	73,363,896
Vehicles and heavy equipment	40,920,990	2,818,482	(2,555,830)	-	41,183,642
Infrastructure	4,782,660	-	-	-	4,782,660
Total Capital Assets Being Depreciated	<u>184,809,708</u>	<u>8,708,397</u>	<u>(5,359,478)</u>	<u>3,712,713</u>	<u>191,871,340</u>
Less Accumulated Depreciation:					
Buildings and improvements	(19,203,849)	(1,721,830)	-	-	(20,925,679)
Furniture and fixtures	(68,168,654)	(3,669,193)	2,801,511	-	(69,036,336)
Vehicles and heavy equipment	(32,035,524)	(3,301,379)	2,432,428	-	(32,904,475)
Infrastructure	(657,513)	(115,552)	-	-	(773,065)
Total Accumulated Depreciation	<u>(120,065,540)</u>	<u>(8,807,954)</u>	<u>5,233,939</u>	<u>-</u>	<u>(123,639,555)</u>
Net Capital Assets Being Depreciated					
Buildings and improvements	46,010,777	1,891,973	-	3,712,713	51,615,463
Furniture and fixtures	5,722,778	(1,393,081)	(2,137)	-	4,327,560
Vehicles and heavy equipment	8,885,466	(482,897)	(123,402)	-	8,279,167
Infrastructure	4,125,147	(115,552)	-	-	4,009,595
Total Net Capital Assets Being Depreciated	<u>\$ 64,744,168</u>	<u>\$ (99,557)</u>	<u>\$ (125,539)</u>	<u>\$ 3,712,713</u>	<u>\$ 68,231,785</u>
Total Net Capital Assets - Governmental Activities	<u>\$ 71,172,656</u>	<u>\$ (99,557)</u>	<u>\$ (125,539)</u>	<u>\$ -</u>	<u>\$ 70,947,560</u>

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

Depreciation expense was charged to the functions/segments of the Sheriff as follows:

	<b>Depreciation Expense</b>
<b>Governmental Activities</b>	
Executive	\$ 8,012
Civil and Support Services	924,563
Finance and Administrative	5,563,772
Revenue & Taxation	3,095
Operations	455,924
Special Operations	282,604
Technical Services	861,585
Internal Management	179,080
Criminal Investigations	33,129
Special Investigations	80,194
Narcotics	363,012
Corrections	52,984
 Total Depreciation Expenses - Governmental Activities	 <u><u>\$ 8,807,954</u></u>

A breakdown of the projects that had activity during the year is presented in the table below. The balance to complete represents the budgeted amount needed to complete each individual project, not necessarily how much additional funding is needed. The final actual number may vary depending on cost variances. The four projects are being funded with local (i.e. general) funds that have been set-aside in a capital projects fund.

As of June 30, 2019 there was no Construction in Progress. During the FY 2019 the new First District Station was completed and the Maple Street HVAC Modifications that had previously been put on hold, were canceled. The projects were being accounted for in the Buildings and Improvements Capital Projects Fund and the Communications Reserve Capital Projects Funds, which are presented as “major funds” in the accompanying financial statements. The General Fund will transfer money in the future to fully fund future projects.

The \$3,813,313 expended during the year was spent on architectural/engineering services and construction costs for the projects.

<b>Project</b>	<b>Expended To Date</b>	<b>Less:</b>		<b>Balance to Complete</b>	<b>Expended During Year</b>
		<b>Capitalized Land</b>	<b>Construction In Progress</b>		
New 1st District Station - Completed	\$ 9,663,435	\$ (2,203,427)	\$ -	\$ -	\$ 3,813,313
Maple Street HVAC Modifications - Canceled	66,018	-	-	-	-
 Total	 <u><u>\$ 9,729,453</u></u>	 <u><u>\$ (2,203,427)</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 3,813,313</u></u>

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

6. Taxes Paid Under Protest

The unsettled balance due to taxing bodies and others at June 30, 2019 includes \$2,337,629 paid under protest. This amount represents protested sales taxes of \$1,563,622 and protested ad valorem taxes of \$774,007. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LSA-RS 47:2110) require 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 protest.

7. Operating, Maintenance Agreements and Leases

**Operating and Maintenance Agreements**

Under Parish Resolution No. 118115, dated December 15, 2011, the Sheriff is the administrator of the 911 Emergency Communications District, formerly run by the Parish. Effective January 1, 2012, the Sheriff took over the daily operations of the district. Under this agreement, the Parish continues to receive the 911 fees paid by citizens to their respective telephone companies. These fees are then remitted to the Sheriff in the month or quarter after collection. During 2019, the Parish collected and remitted \$7,621,827 in current fees to the Sheriff. This amount is recognized as intergovernmental revenues in the 911 Emergency Communications Special Revenue Fund (see Note D.13).

The 911 Emergency Communications District has a maintenance and support agreement with Tiburon, Inc. for the various components of the 911 Computer-Aided Dispatch (CAD) System. When the system was installed, the Parish deferred a portion of the cost to this maintenance program. For 2019, the 911 Emergency Communications District paid \$424,766 under this contract. The contract was renewed during 2017 for an additional five year period. The following amounts are scheduled to be paid over the remaining four years under the new contract out of the 911 Emergency Communications District Special Revenue Fund. Should the district opt out of certain modules, the amount of maintenance and support may change.

<u>Fiscal Year</u>	<u>Scheduled Maintenance Fees</u>
6/30/2020	429,973
6/30/2021	451,471
6/30/2022	474,045
	<u>\$ 1,355,489</u>

The 911 District implemented a new VoIP-as-a-Service (VaaS) telecommunications system in 2016. Under this agreement, the 911 District no longer owns the telephone switches and equipment. Instead, it is subscribing for these services from the vendor (West Safety Solutions) and is only required to pay a monthly service fee. Currently, the fee is \$23,450 per month. During 2019, the 911 District expensed \$281,400 on this contract. West Safety Solutions also provides routing and location data management and a managed IP network to the 911 District at a cost of 38,906 per month. During 2019 payments for this service totaled \$466,875.

As part of operating the 911 Emergency Communications District, the Sheriff is obligated to distribute a portion of the 911 funds to the Parish and other agencies as a reimbursement of 911-related operating costs. The Jefferson Parish Eastbank Fire Department is paid \$103,935 monthly to reimburse it for Fire Dispatcher costs. The City of Kenner and the City of Gretna are paid a monthly amount of \$17,583 and \$3,965, respectively, as reimbursement for maintaining back-up PSAP-stations. The Parish is also reimbursed for the costs associated with an IT Technician assigned to 911. Effective January 1, 2014, an agreement was signed which calls for the 911 Emergency Communications District to reimburse the Sheriff's General Fund for the costs of providing call-

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

takers and law enforcement dispatchers. This agreement provides for a reimbursement of actual costs not to exceed certain maximums set forth on a pay scale agreed to within the contract.

On that same day, January 1, 2014, the Sheriff took over the responsibility of dispatching Emergency Medical Service (EMS) calls. A separate agreement also allows the Sheriff’s General Fund to be reimbursed for EMS Dispatchers based on actual costs not to exceed certain maximums set forth on a pay scale agreed to within the contract. Finally, the 911 Emergency Communications District reimburses both the Parish and the Sheriff for the salaries and benefits of the computer technicians assigned to 911.

For 2019, the total amounts distributed under these agreements are as follows.

<u>Agency</u>	<u>Purpose</u>	<u>Amount Distributed</u>
Sheriff’s General Fund	911 Call-taker/Police Dispatch	\$ 2,718,811
Sheriff’s General Fund	911 EMS Dispatch	431,274
Sheriff’s General Fund	911 Commander	80,000
Sheriff’s General Fund	911 IT Technicians	206,211
		<u>3,436,296</u> (see Note D.10)
Jefferson Parish Eastbank Fire	Dispatch	1,247,223
City of Kenner PD	PSAP	211,000
City of Gretna PD	PSAP	47,580
Total Intergovernmental		<u>1,505,803</u>
Total		<u>\$ 4,942,099</u>

**Operating Leases**

The Sheriff has various operating leases for land, buildings, equipment and vehicles. A summary of the major leases is as follows:

The Sheriff leases office space for the Internal Affairs Division in an office building separate and apart from the Sheriff’s other administrative offices. The lease was renewed on October 1, 2017 for 24 months (expires on September 30, 2019). The lease calls for monthly payments of \$5,826 (adjusted for inflation). Payments made under this lease totaled \$69,912 (which includes an annual allocation of overhead costs).

In connection with the 800 MHz radio system, the Sheriff is leasing an electronics room and rooftop antennae space in an Eastbank office high-rise. The current lease is for four years and expires on June 30, 2020. The lease calls for monthly payments of \$1,642 (adjusted for inflation) for the electronic room and \$3,250 for 13 antennae positions. Payments made under these leases totaled \$58,704 for the current fiscal year.

The master lease for copiers was renewed with Konica Copiers on February 1, 2017 and continues for three years until February 1, 2020. The base rate under the new master lease is \$21,808 per month. There are several other individual machine leases separate and apart from this lease. The total amount paid during the fiscal year for all of these machines was \$388,275.

Finally, the Sheriff has entered into a variety of other operating leases for land, buildings, vehicles and equipment. Payments made under these leases totaled \$3,934 for the fiscal year ended June 30, 2019.

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

The combined minimum payments due under the various lease agreements are as follows:

<b>Fiscal Year Ending:</b>	<b>Land</b>	<b>Buildings</b>	<b>Equipment</b>	<b>Total</b>
June 30, 2020	3,934	76,179	202,537	282,650
June 30, 2021	-	-	42,844	42,844
June 30, 2022	-	-	5,841	5,841
June 30, 2023	-	-	-	-
June 30, 2024	-	-	-	-
Thereafter	-	-	-	-
<b>Total Minimum Lease Payments</b>	<b>\$ 3,934</b>	<b>\$ 76,179</b>	<b>\$ 251,222</b>	<b>\$ 331,335</b>

8. Long-Term Debt

**Limited Tax Revenue Bonds**

On August 1, 2008, the Law Enforcement District (LED) of Jefferson Parish sold \$30,000,000 in limited tax revenue bonds to fund various capital projects, including the construction of a new crime lab, three new district stations, and the replacement of the Bonnabel Boat Launch. The bond sale generated bond proceeds of \$30,004,604 with bond issuance costs totaling \$232,470. These funds were deposited into the Buildings and Improvements Capital Project Fund. The bonds are secured and payable from the revenues derived from the ad valorem tax levy of 8.28 mills and were originally to be paid back over 20 years, with an original final maturity date of September 1, 2028. The bonds were originally rated AAA by Standard and Poor’s when sold.

On September 14, 2011, the Sheriff used available cash of \$18,516,181 in the General Fund to advance refund a portion of the outstanding LED Limited Tax Revenue Bonds, Series 2008. Specifically, the maturities from September 2021 through September 2028 were advance refunded. The cash was placed into an irrevocable trust with an escrow agent to provide for all future debt service payments on the defeased portion of the bonds. The money was used to purchase U.S. Government securities (SLGS), which will be used to pay the defeased bonds plus accrued interest when they mature. As a result, a portion of the LED Limited Tax Revenue Bonds is considered “defeased” and the liability for those bonds has been removed from the Sheriff’s outstanding debt in 2019.

The \$18,516,181 placed into escrow was made up of \$26,500 in bond issue costs, \$15,395,000 in future principal payments, and \$3,094,681 of money placed with the escrow agent to pay off future interest. In fiscal year 2012, on the Government-wide financial statements, the \$26,500 was expensed, the \$15,395,000 was shown as a reduction of outstanding revenue bonds payable on the Statement of Net Position, and the \$3,094,681 was shown as a “deferred charge” on the Statement of Net Position. For 2019, the amount of amortization on this deferred charge totaled \$261,360. This amount is shown on the Statement of Activities as interest expense in 2019.

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

The balance of unamortized deferred charges on this refunding totaled \$303,961 at June 30, 2019 and is reflected as a Deferred Outflow of Resources on the Statement of Net Position. This amount will be expensed, as follows, over the next several years as the defeased debt is paid off by the escrow agent.

<b>Fiscal Year</b>	<b>Amortization of Deferred Charge</b>
6/30/2020	197,317
6/30/2021	106,644
	<u>\$ 303,961</u>

The remaining bonds mature on September 1 of each year, with interest payable on March 1 and September 1, of each year. The outstanding bonds bear an interest rate that ranges from 4.00 to 5.00 percent. During the fiscal year, \$1,415,000 of principal and \$156,575 of interest and bank fees was paid. At June 30, 2019, \$3,030,000 is outstanding on these bonds and \$185 is available in the Debt Service Sinking Fund to service this debt. A recap of the outstanding bonds follows.

<b>Type of Debt</b>	<b>Remaining Rates</b>	<b>New Final Maturity Date</b>	<b>Range of Annual Principal Payments</b>		<b>Original Amount Issued</b>	<b>Remaining Amount Outstanding</b>
			<b>From</b>	<b>To</b>		
LED Limited Tax Revenue						
Bonds, Series 2008	4.00 - 5.00%	9/1/2020	\$ 1,480,000	\$ 1,550,000	\$ 30,000,000	\$ 3,030,000

**Capital Leases**

In June 2017, the Sheriff entered into a capital lease with Motorola Solutions for the acquisition of 1,100 new APX6000 700/800 Mhz portable radios. The lease agreement qualifies as a capital lease for accounting purposes (bargain purchase options and/or present value of lease payments is greater than 90 percent of the asset cost) and, therefore, it has been recorded at the present value of the future minimum lease payments as of the date of its inception. The lease term is for 5 years at zero percent interest. The annual installment due under the lease is \$870, 314 and the first installment was due on August 1, 2018. The purchase of the radio equipment has been capitalized into capital assets on the Government-wide financials, while the purchase was recorded as an expenditure in the Communications Reserve Capital Fund. Future minimum lease payments due under this capital lease are as follows:

<b>Fiscal Year</b>	<b>APX Radio Lease</b>	
	<b>Principal</b>	<b>Interest</b>
6/30/2020	870,314	-
6/30/2021	870,314	-
6/30/2022	870,313	-
6/30/2023	870,313	-
	<u>\$ 3,481,254</u>	<u>\$ -</u>
Total Minimum Lease Payments	<u>\$ 3,481,254</u>	

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

**Compensated Absences**

Effective July 1, 2000, the Sheriff’s annual and sick leave policy was revised to allow full-time employees earn (i.e., “vacation”) leave at the rate of 12 to 20 days per year, according to the years of service. A maximum of 30 days can be carried forward from one fiscal year to the next. Upon separation, employees will be paid for no more than 10 days of accumulated leave.

Sick leave is accrued at the rate of 10 to 15 days per year, according to the years of service. Sick leave is granted in total at the beginning of the fiscal year or on a prorated basis upon beginning employment if hired during the year. Earned but unused sick leave can be carried from one fiscal year to the next; however, the maximum carryover is 45 days. Upon separation, an employee will not be paid for any accumulated sick leave.

Effective July 1, 2000, the sick leave policy was supplemented by a short-term disability policy. Under this policy, if an employee is sick for 30 consecutive days, he can apply for short-term disability, which will pay 66 2/3 percent of his current salary. The policy will pay the employee for 6 months. The cost of the disability policy is paid 100 percent by the Sheriff’s General Fund.

The related pension costs associated with the future payment of compensated absences are computed at the rate of 23.00 percent. The accumulated liability as of June 30, 2019 is as follows:

	Amount	
Annual and Sick Leave	\$	1,410,368
Related pension costs		317,334
Total	\$	<u>1,727,702</u>

The General Fund is where most, if not all, of the salaries of the Sheriff are recorded. Thus, the General Fund is where most of the liability for compensated absences is liquidated or paid from.

**Debt Service to Maturity**

Annual debt service to maturity on outstanding long-term debt, including interest, is as follows:

Fiscal Year Ending June 30,	Limited Tax Revenue Bonds		Total
	Principal	Interest	
2020	1,480,000	91,600	1,571,600
2021	1,550,000	31,000	1,581,000
Subtotal	<u>3,030,000</u>	<u>\$ 122,600</u>	<u>\$ 3,152,600</u>
Add Amounts Representing Interest	122,600		
Total Debt	<u>\$ 3,152,600</u>		

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

**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, 2019:

<b>Type of Debt</b>	<b>Balance July 1, 2018</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2019</b>	<b>Due Within One Year</b>
Limited Tax Revenue Bonds	\$ 4,445,000	\$ -	\$ (1,415,000)	\$ 3,030,000	\$ 1,480,000
Capital Leases	4,351,568	-	(870,314)	3,481,254	870,314
Compensated Absences	1,733,515	3,525,425	(3,531,238)	1,727,702	1,727,702
Total OPEB Liability (See Note F.2)	34,910,639	4,584,889	(1,176,382)	38,319,146	-
Total Long-Term Debt	<u>\$ 45,440,722</u>	<u>\$ 8,110,314</u>	<u>\$ (6,992,934)</u>	<u>\$ 46,558,102</u>	<u>\$ 4,078,016</u>

Because most of the leave issued each year is used in the current fiscal year, the Sheriff considers the entire balance of compensated absences as due in less than one year. In addition, the total OPEB liability is related to future benefits and there are no plans to fund this liability in the near future. Thus, the government-wide Statement of Net Position includes the \$4,078,016 shown above as payable within one year and the remaining balance of \$42,480,086 is shown as due in more than one year. The General Fund will be used to liquidate the total OPEB liability.

9. Restrictions of Net Position and Fund Balance Components

The government-wide Statement of Net Position includes several restrictions on Net Position. The following describes these restrictions.

**Net Position - Restricted for 911 Emergency Communications**

This reserve of \$7,125,734 represents the funds restricted for the purpose of operating and maintaining the 911 Emergency Communications District. These funds are remitted to the Sheriff under a cooperative endeavor agreement with the Parish and can only be spent on 911 District activities.

**Net Position - Restricted for Debt Service**

This reserve of \$185 reflects the balance in the LED Debt Service Sinking Fund that is restricted to making principal and interest payments on the LED Limited Tax Revenue Bonds (See Note D.8).

**Net Position - Restricted for Claims and Judgments**

As discussed in Note E.1, the Sheriff is primarily self-insured for losses related to health, auto and professional liability claims. This reserve of \$774,136 reflects the balances held in the self-insurance internal service funds that are available to fund current and future claims. It should be noted that this balance is reported in the Auto Loss and General Liability Internal Service Fund at year-end. The balance in the Group Health and Life Fund is not reported in this category as it shows a deficit net position at year-end.

In accordance with GASB Codification Section 1800-142-162, fund balances of the governmental fund types are categorized into one of five categories – Non-spendable, Restricted, Committed, Assigned, or Unassigned. The Sheriff commits, restricts or assigns its fund balances to various specific purposes within each category. Descriptions of the details of these specific purposes are as follows:

## NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

### **Fund Balance – Restricted for 911 Emergency Communications Operations and Maintenance**

This amount represents the funds restricted for the purpose of operating and maintaining the 911 Emergency Communications District. These funds are remitted to the Sheriff under a cooperative endeavor agreement with the Parish and can only be spent on 911 District expenditures. These funds are accounted for in a special revenue fund.

### **Fund Balance – Restricted for Debt Service**

This amount represents the balance in the LED Debt Service Sinking Fund that is restricted to making principal and interest payments on the LED Limited Tax Revenue Bonds (See Note D.8).

### **Fund Balance – Assigned to Communications Projects and Equipment**

This amount represents the funds assigned to the purpose of upgrading the Region 1 700 MHz radio/communications system and constructing a new Lafitte Communications Tower. These funds are accounted for in a capital projects fund.

### **Fund Balance – Assigned to Computer Equipment**

This amount represents the funds assigned to the purpose of upgrading and replacing the Sheriff's inventory of computer equipment (laptops and PCs). These funds are accounted for in a capital projects fund.

### **Fund Balance – Assigned to Other Capital Projects**

This amount represents the funds assigned to the purpose of constructing, upgrading or improving the Sheriff's facilities (other than those funded by the LED Limited Tax Revenue Bonds – see above restriction). There are a number of projects approved each year. These funds are accounted for in a capital projects fund.

### **Fund Balance – Assigned to Corrections**

This amount represents the balance in the Commissary Sales Special Revenue Fund, which can be used for any purpose within the Jefferson Parish Correctional Center (typically operating costs, maintenance, and small capital outlay projects).

### **Fund Balance – Assigned to Contingencies**

While the Sheriff does not maintain a minimum fund balance, it does maintain a "contingency" balance that has been set-aside for future emergencies (currently set at \$7,000,000).

### **Fund Balance – Assigned for Subsequent Year's Expenditures**

This amount represents the amount of currently available fund balance budgeted in the subsequent year as a funding source. Since the fiscal 2019-20 budget reflects an estimated deficit in the General Fund of \$4,631,623 this amount is included as assigned fund balance at June 30, 2019.

### **Fund Balance – Assigned for Other Law Enforcement Purposes**

These amounts represent the remaining fund balances in the specific Special Revenue, Debt Service or Capital Projects that have not been explained above. These fund balances are assigned for use in the purpose set forth in each governmental fund. Included in the various categories of fund balances are encumbrances that remained open at year end. In the General Fund, the assigned fund balance for Other law enforcement purposes is made up of open encumbrances totaling \$267,693.

### **Fund Balance – Unassigned**

This amount represents funds that have not been assigned to other funds and have not been restricted, committed, or assigned to a specific purpose within the General Fund. This is the residual classification for the General Fund.

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

The specific purpose details of fund balance categories are recapped as follows:

	General	Major Governmental Funds	Other Governmental Funds	Total
Non-spendable	\$ -	\$ -	\$ -	\$ -
Restricted to:				
911 Emergency Communications	-	7,125,734	-	7,125,734
Debt Service	-	-	185	185
	-	7,125,734	185	7,125,919
Assigned to:				
Communications projects and equipment	-	1,657,687	-	1,657,687
Computer equipment	-	-	3,196,631	3,196,631
Other Capital Projects	-	46,187	-	46,187
Corrections	-	-	454,613	454,613
Contingencies (emergencies)	7,000,000	-	-	7,000,000
Subsequent year's expenditures	4,631,623	-	-	4,631,623
Other law enforcement purposes	267,693	24	2,433,124	2,700,841
	11,899,316	1,703,898	6,084,368	19,687,582
Unassigned	42,549,190	-	-	42,549,190
Total Fund Balance	\$ 54,448,506	\$ 8,829,632	\$ 6,084,553	\$ 69,362,691

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

10. Interfund Transactions

**Interfund Receivables/Payables**

<b>Fund</b>	<b>Interfund Receivable</b>	<b>Interfund Payable</b>
General Fund	\$ 1,331,765	\$ -
Major Funds		
Federal Grants Special Revenue Fund	-	434,329
911 Communications Fund	-	1,336
	-	435,665
Other Governmental Funds		
Commissary Sales Special Revenue Fund	51,377	-
Region 1 Communications O & M Special Revenue Fund	-	156,922
Crime Lab Fees Special Revenue Fund	14,364	-
State and Local Grants Special Revenue Fund	-	114,062
LLEBG and JAG Grants Special Revenue Fund	-	120,797
	65,741	391,781
Total Governmental Funds	1,397,506	827,446
Internal Service Funds		
Auto Loss and Professional Liability	-	176,401
Group Health and Life Insurance	-	342,282
	-	518,683
Agency Funds		
Inmate Deposits	-	51,377
	-	51,377
Total All Funds	\$ 1,397,506	\$ 1,397,506

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 in the Fund Financial Statements. The amounts included sales tax receivables, ad valorem taxes receivable, fines, commissions, interest, etc. These amounts (including the \$51,377 shown above an interfund payable in the Agency Funds) netted to \$6,034,129 and are eliminated in the conversion to the government-wide financial statements – See Note D.4.

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

**Interfund Transfers**

A summary of interfund transfers by fund type for the fiscal year ended June 30, 2019 is as follows:

<b>Fund</b>		<b>Transfers In</b>	<b>Transfer Out</b>
General Fund	911 Emergency Communications	\$ 3,436,296	\$ -
	Communications Reserve Fund	-	-
	Buildings and Improvement Capital Fund	-	700,000
	Commissary Sales Fund	69,000	-
	Federal Grants	-	72,876
	State and Local Grants	-	-
	LED Sinking Fund	-	1,571,775
	Computer Equipment Capital Project	-	-
	Auto Loss and General Liability Internal Svc	-	-
	Group Health and Life Internal Svc	-	2,500,000
		<u>3,505,296</u>	<u>4,844,651</u>
Major Funds			
911 Emergency Communications	State and Local Grants	-	8,226
911 Emergency Communications	General Fund	-	3,436,296
Federal Grants Special Revenue	General Fund	72,876	-
Communications Reserve Fund	General Fund	-	-
Buildings and Improvement Fund	General Fund	700,000	-
		<u>772,876</u>	<u>3,444,522</u>
Other Governmental Funds			
Commissary Sales Special Revenue	General Fund	-	69,000
State & Local Grants	911 Emergency Communications	8,226	-
Drug Enforcement Fund	Junior Deputy Fund	-	2,604
Junior Deputy Fund	Drug Enforcement Fund	2,604	-
LED Sinking Debt Service	General Fund	1,571,775	-
Computer Equipment Capital Project	General Fund	-	-
		<u>1,582,605</u>	<u>71,604</u>
Total Governmental Funds		<u>5,860,777</u>	<u>8,360,777</u>
Internal Service Funds			
Group Health and Life Insurance		2,500,000	-
		<u>2,500,000</u>	<u>-</u>
Total All Funds		<u>\$ 8,360,777</u>	<u>\$ 8,360,777</u>

## NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

The principal purpose of each transfer is as follows:

- 1) The General Fund transferred \$700,000 to the Buildings and Improvements Capital Fund to provide funds to pay for the completion costs of the new 1<sup>st</sup> District Station,
- 2) The General Fund transferred funds to the various grant funds in the amounts of \$72,876 as “cash-matches” required under the grant agreements,
- 3) \$1,571,775 was transferred from the General Fund to the LED Sinking Fund to provide funds to pay the principal and interest due on long-term debt,
- 4) \$2,500,000 was transferred from the General Fund to the Group Health and Life Insurance Internal Service Fund as a one-time cash infusion into this fund to cover unanticipated losses,
- 5) The 911 Emergency Communications Special Revenue Fund transferred \$8,226 to the State and Local Grants fund to pay for some crime stat database upgrades (as called for by an agreement with the District),
- 6) The 911 Communications Special Revenue Fund transferred \$3,436,296 to the Sheriff’s General Fund to reimburse it for 911 Call-Taker and Dispatchers salaries (as called for by an agreement with the District), and to reimburse the Sheriff for costs incurred on providing a computer support staff to the District, and
- 7) The Commissary Sales Special Revenue Fund transferred \$69,000 to the General Fund (which was its budgetary surplus for the year).

### **Interfund Elimination**

On the Government-wide Financial Statements, all of the above noted interfund activity is eliminated including those balances due from the Fiduciary (Agency) funds. This is because the Fiduciary funds are not presented as part of the Government-wide Financial Statements. The amount due from the Agency funds is netted against receivables (See Note D.4).

## 11. Taxes and Commissions

### **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 2018 and 2017 tax rolls was 8.28. This is the maximum amount allowed under prevailing statutes. Each year, the Parish Assessor assesses the value of property throughout the Parish. Once the property is reassessed, the taxing agencies issue their tax levy up to the amount authorized. For 2019, ad valorem tax collections totaled \$30,596,972, which included current tax collections of \$30,283,782 and back taxes (taxes from prior years) of \$313,190. These amounts are recognized as revenue in the Sheriff’s General Fund.

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

**Payments in Lieu of Taxes and Tax Abatements**

As of June 30, 2019, the Sheriff provided tax abatements primarily through one program - the Payment in Lieu of Tax (PILOT) program. In addition, the State of Louisiana offers a number of programs that provide tax abatements within the Parish that the Sheriff operates in, including the Restoration Tax Abatement (RTA) Program, the Industrial Tax Exemption Program (ITEP), and the Enterprise Zone (EZ) Program. Details of each program follow.

- The Sheriff enters into ad valorem (property) tax abatement agreements with local businesses through the Parish's economic development arm - the Jefferson Parish Economic Development and Port District (JEDCO). JEDCO is authorized under LRS 34:2021 et seq, as well as LRS 39:991 to 1001, inclusive, and other constitutional and statutory authority to acquire, own, lease, rent, repair, renovate, improve, finance, sell and dispose of facilities that are determined by JEDCO to be instrumental to the removal of blight, the redevelopment of distressed areas, or to promote economic development through the creation of jobs, or to enhance the tax base of Jefferson Parish through the construction, renovation, or rehabilitation of improvements, other than for public utility facilities. JEDCO utilizes a **Payment in Lieu of Tax (PILOT) program**, which includes a sale-leaseback agreement on targeted facilities whereby JEDCO, a political subdivision exempt from property taxes, takes title to the property and leases the property back to the business. Rent or lease payments are then made to the local governments in lieu of ad valorem (property) taxes on the property. The amounts of the payments under the agreements are negotiated between JEDCO and the business and can result in partial or total tax abatements. The payments are then made over an agreed-upon number of years (typically anywhere from 3 to 20 years). JEDCO typically sets dollar investment thresholds, as well as job creation or retention goals within the agreement. Failure to comply with these thresholds can affect the amount of tax abatement on a go forward basis.

There are currently four (4) active PILOT programs in the Parish. Payments received or due at June 30, 2019 under these PILOT agreements amounted to \$1,278,097 and were allocated to the following agencies:

<b>Taxing Agency</b>	<b>2019 PILOT Payments</b>
Jefferson Parish	\$ 864,605
Jefferson Parish School Board	252,181
Jefferson Parish Sheriff's Office	50,849
Jefferson Parish Coroner	16,621
East Jefferson Levee District	7,156
West Jefferson Levee District	86,685
	\$ 1,278,097

## NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

- The **Restoration Tax Abatement (RTA) program** is an economic development incentive created for use by municipalities and local governments to encourage the expansion, restoration, improvement, and development of existing commercial and residential properties in Downtown Development Districts, Economic Development Districts, or Historic Districts.

The Parish has several eligible districts on both the east and west banks of the river. The program is authorized under LRS 47:4311-4319 and is administered by the Louisiana Department of Economic Development (LED). Abatements are obtained through application by the property owner, subject to approval by the Governor, the Louisiana Board of Commerce and Industry, and the local governing authority (i.e., the Sheriff), which includes proof that the property is in a targeted district and that the improvements have been made. The program allows the owner the right for five (5) years, to pay ad valorem taxes based on the assessed valuation of the property for the year prior to the commencement of the project. Thus, the RTA abatement is equal to 100 percent of the additional ad valorem (property) tax resulting from the increase in assessed value as a result of the improvements. The contract may be eligible for renewal, subject to the same conditions, for an additional five (5) years, if approved.

Under this program, the amount of the improvements (i.e., the "contract value") is not included in the tax assessment until the abatement period has ended and the property is assessed with the improvements taken into account. Because the Parish Assessor does not reassess the value of the property until the abatement period has expired, it is not possible to calculate the true amount of taxes abated in any one year. The amounts shown are the estimated maximum amount of taxes that would be abated if the full contract value as adjusted for depreciation were added to the assessed value (which would hardly ever be the case). The actual amount of taxes abated can be substantially less than what is noted. There were no new abatement contracts awarded in 2018 and at year end, there are 15 active RTA abatement contracts in the Parish.

- The **Industrial Tax Exemption Program (ITEP)** is a full, 100 percent exemption from local ad valorem (property) taxes as authorized in the Louisiana Constitution of 1974, Article VII, Part 2, Section 21(F), as amended by the Governor's Executive Order No. JBE 2016-26. Participating companies are eligible to receive an initial five (5) year exemption, plus the opportunity for a five (5) year renewal, for a total of ten (10) years of full exemption from local property taxes. The program is available only to manufacturers. Manufacturing businesses are defined as those with a North American Industry Classification System (NAICS) code of 31, 32, or 33. General categories include food manufacturers and manufacturers of durable and non-durable goods. The types of specific businesses eligible to receive ITEP exemptions are varied, including fertilizer and pesticide manufacturers, petrochemical manufacturers, industrial equipment and machinery manufacturers, and even breweries. Up until now, Louisiana has had no job creation or capital investment thresholds required for eligibility. The exemption applies to all improvements to land, buildings, machinery, equipment, and any other property that is part of the manufacturing process. Maintenance capital (i.e., property replacements and refurbishments) is also eligible for the exemption. The land on which the manufacturing establishment is located is not eligible for the exemption. An advance notification of intent to apply for the tax exemption is filed with the Louisiana Office of Economic Development (LED) Office of Business Development. The LED then presents the application to the Louisiana Board of Commerce and Industry for review and approval. The applicant files an annual report with the Parish Assessor listing the exempted property so that it may be separately listed on the tax rolls.

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

While the ITEP program is still available and being used, the recent Governor's Executive Order has placed several limitations and new criteria on the ITEP program until the statute could be revisited. There were no new ITEP contracts awarded in 2018 and at year end, there are 200 active ITEP abatements in the Parish.

- The **Enterprise Zone (EZ) program** is a jobs program that gives tax incentives to a business hiring from certain specified targeted groups of individuals. The program is authorized under LRS 51:1787. Fifty (50) percent of the net new jobs created must be filled with individuals meeting one of the program's four certification requirements. The business does not need to be located in an Enterprise Zone, but merely creating additional jobs. Minimum qualifications require the business to create at least five (5) jobs within 2 years or to increase its nationwide workforce by 10 percent within one year, whichever is less. EZ incentives include income tax and corporate franchise tax credits at the state level, as well as partial sales/use tax rebates or refundable investment income tax credits on state and local sales taxes charged for construction materials, machinery and equipment during the stated project period. EZ incentives are in addition to other state-sponsored incentives, such as the ITEP or RTA program incentives. During 2018 and through year end, there were no companies claiming EZ refunds on local sales taxes from the Parish.

The amount of tax abatements granted during 2019 (which includes the 2018 property tax roll) under each program is as follows:

<b>Source/Tax Abatement Program</b>	<b>Type of Tax</b>	<b>Total Amount of Taxes Abated</b>	<b>Sheriff's Share of Abated Taxes</b>
Parish/Local Abatements			
Payment in Lieu of Tax (PILOT) program	Ad Valorem	\$ 1,278,080	\$ 91,142
State Level Abatements			
Restoration Tax Abatement (RTA) program	Ad Valorem	745,301	\$ 56,836
Industrial Tax Exemption Program (ITEP)	Ad Valorem	9,762,996	\$ 713,211
Enterprise Zone (EZ) program	Sales Tax	-	\$ -

## **NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

### **Sales Tax**

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 2019 was 9  $\frac{3}{4}$  percent. Of this 9  $\frac{3}{4}$  percent, 5 percent is levied by the State, 1  $\frac{1}{2}$  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  $\frac{1}{4}$  percent is levied by the Sheriff (via the Law Enforcement District). Of the 3 percent levied by the Parish,  $\frac{1}{2}$  of one percent is dedicated to the Jefferson Parish Public School System and  $\frac{1}{8}$  of one percent is dedicated to the Sheriff to finance the operations of the Law Enforcement District. In January 2001, based on a parish-wide election, the expiration date of the  $\frac{1}{8}$ -cent tax was extended from 2011 to 2022. In April 2012, based on a parish-wide election, the  $\frac{1}{4}$  cent Law Enforcement District sales tax was extended indefinitely (i.e., converted to a permanent tax).

### **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 taxes, 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 receives a “commission” ranging from 9  $\frac{1}{2}$  to 15 percent of the amount collected. This funding mechanism was designed to provide a steady funding stream to the Sheriff so that the major taxing agencies in the Parish (the Parish, the School System, and the Sheriff) would not be competing against each other for tax dollars. Per the schedule below, the Sheriff received \$42,993,847 in commissions during 2019. After adjusting for accruals, the amount recognized in the General Fund as commission revenue in 2019 was \$43,328,290.

The schedules on the following pages detail the collection and distribution of the sales taxes, licenses and permits by agency. Also shown are the related commissions.

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

As the Ex-Officio Tax Collector, the Sheriff collected and distributed sales taxes, licenses, and permits as follows:

Tax/Distributed To	Sales Tax Rate	Collections	Comissions	Amount Paid
<b>Jefferson Parish Public School System Tax</b>	<b>2.000%</b>			
Jefferson Parish Public School System		\$ 203,515,838	\$ (17,793,176)	\$ 185,722,662
		203,515,838	(17,793,176)	185,722,662
<b>Jefferson Parish Drainage M&amp;O Tax</b>	<b>0.167%</b>			
Jefferson Parish Finance Department		16,248,612	(1,644,124)	14,604,488
City of Kenner		469,389	(47,312)	422,077
City of Gretna		666,988	(68,479)	598,509
City of Harahan		59,290	(5,003)	54,287
City of Westwego		-	-	-
Town of Grand Isle		44,053	(4,280)	39,773
Town of Jean Lafitte		4,834	(352)	4,482
		17,493,166	(1,769,550)	15,723,616
<b>Jefferson Parish Drainage/Sewerage Tax</b>	<b>0.333%</b>			
Jefferson Parish Finance Department		26,399,754	(2,677,676)	23,722,078
City of Kenner		4,809,951	(488,347)	4,321,604
City of Gretna		1,333,975	(136,963)	1,197,012
City of Harahan		331,535	(28,915)	302,620
City of Harahan-Bond		-	-	-
City of Westwego		416,412	(40,449)	375,963
Town of Grand Isle		88,105	(8,560)	79,545
Town of Jean Lafitte		55,377	(4,313)	51,064
		33,435,109	(3,385,223)	30,049,886
<b>Jefferson Parish General Tax</b>	<b>0.500%</b>			
Jefferson Parish Finance Department		38,805,068	(3,929,114)	34,875,954
City of Kenner		7,640,368	(772,837)	6,867,531
City of Gretna		1,964,476	(201,430)	1,763,046
City of Harahan		462,953	(40,577)	422,376
City of Westwego		620,709	(60,243)	560,466
Town of Grand Isle		112,733	(10,702)	102,031
Town of Jean Lafitte		90,309	(6,998)	83,311
		49,696,616	(5,021,901)	44,674,715
<b>Jefferson Parish Law Enforcement Tax</b>	<b>0.125%</b>			
Jefferson Parish Finance Department		17,174	(1,151)	16,023
City of Kenner		2,351,641	(235,471)	2,116,170
City of Gretna		410,180	(41,456)	368,724
City of Harahan		115,461	(9,788)	105,673
City of Westwego		118,126	(10,986)	107,140
Town of Grand Isle		27,613	(2,612)	25,001
Town of Jean Lafitte		-	-	-
Jefferson Parish Sheriff's Office		7,682,580	-	7,682,580
		10,722,775	(301,464)	10,421,311
<b>Jefferson Parish Public Works Tax</b>	<b>0.500%</b>			
Jefferson Parish Finance Department		38,805,068	(3,929,115)	34,875,953
City of Kenner		6,940,654	(702,178)	6,238,476
City of Gretna		1,964,476	(201,430)	1,763,046
City of Harahan		512,266	(44,697)	467,569
City of Westwego		620,709	(60,244)	560,465
Town of Grand Isle		112,733	(10,702)	102,031
Town of Jean Lafitte		90,309	(6,998)	83,311
		49,046,215	(4,955,364)	44,090,851

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

<b>Tax/Distributed To</b>	<b>Sales Tax Rate</b>	<b>Collections</b>	<b>Comissions</b>	<b>Amount Paid</b>
<b>Jefferson Parish Sewerage Capital Tax</b>	<b>0.875%</b>			
Jefferson Parish Finance Department		\$ 53,898,275.00	\$ (5,329,644.00)	\$ 48,568,631.00
City of Kenner		11,563,496	(1,153,681)	10,409,815
City of Gretna		2,871,255	(290,177)	2,581,078
City of Harahan		808,229	(68,511)	739,718
City of Westwego		826,891	(76,900)	749,991
Town of Grand Isle		193,293	(18,290)	175,003
Town of Jean Lafitte		-	-	-
		<u>70,161,439</u>	<u>(6,937,203)</u>	<u>63,224,236</u>
<b>Law Enforcement District Tax</b>	<b>0.250%</b>			
City of Kenner		3,303,856	-	3,303,856
City of Gretna		820,358	-	820,358
City of Harahan		230,925	-	230,925
City of Westwego		236,256	-	236,256
Town of Grand Isle		55,227	-	55,227
Town of Jean Lafitte		34,345	-	34,345
Jefferson Parish Sheriff's Office		15,365,161	-	15,365,161
		<u>20,046,128</u>	<u>-</u>	<u>20,046,128</u>
<b>New Orleans Airport Tax</b>				
City of Kenner		1,275,379	(121,161)	1,154,218
City of New Orleans		1,275,379	(121,161)	1,154,218
New Orleans Aviation Board		1,275,379	(121,161)	1,154,218
		<u>3,826,137</u>	<u>(363,483)</u>	<u>3,462,654</u>
<b>Occupancy/Tourism</b>				
Jefferson Parish Finance Department		7,976,278	(1,020,904)	6,955,374
City of Kenner		388,907	(42,784)	346,123
City of Gretna		181,059	(19,916)	161,143
City of Harahan		-	-	-
City of Westwego		7,785	(920)	6,865
Town of Grand Isle		58,362	(6,419)	51,943
		<u>8,612,391</u>	<u>(1,090,943)</u>	<u>7,521,448</u>
<b>Occupational Licenses and Permits</b>				
Jefferson Parish Finance Department		9,053,789	(1,358,068)	7,695,721
City of Kenner		95,648	(12,376)	83,272
City of Westwego		2,111	(317)	1,794
Town of Jean Lafitte		31,249	(4,693)	26,556
Jefferson Parish Sheriff's Office		5,089	(86)	5,003
		<u>9,187,886</u>	<u>(1,375,540)</u>	<u>7,812,346</u>
<b>Auto Rental Tax</b>				
Jefferson Parish Finance Department		304,825	-	304,825
City of Kenner		304,825	-	304,825
City of Westwego		304,825	-	304,825
		<u>914,475</u>	<u>-</u>	<u>914,475</u>
<b>Costs and Fees</b>				
Jefferson Parish Sheriff's Office		9,938	-	9,938
		<u>9,938</u>	<u>-</u>	<u>9,938</u>
		476,668,113	(42,993,847)	433,674,266
<b>Commissions</b>				
Jefferson Parish Sheriff's Office		-	42,993,847	42,993,847
<b>Total Taxes and Licenses Distributed</b>	<b>4.750%</b>	<b>\$ 476,668,113</b>	<b>\$ -</b>	<b>\$ 476,668,113</b>

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

<b>Tax/Distributed To</b>	<b>Sales Tax Rate</b>	<b>Collections</b>	<b>Comissions</b>	<b>Amount Paid</b>
<b>Interest</b>				
Jefferson Parish Public School System		\$ 79,809.00	\$ -	\$ 79,809.00
Jefferson Parish Finance Department		72,519	-	72,519
City of Kenner		16,169	-	16,169
City of Kenner - Bond			-	-
City of Gretna		3,954	-	3,954
City of Harahan		980	-	980
City of Westwego		1,276	-	1,276
Town of Grand Isle		283	-	283
Town of Jean Lafitte		113	-	113
City of New Orleans		509	-	509
New Orleans Aviation Board		509	-	509
Jefferson Parish Sheriff's Office		28,376	-	28,376
		<u>\$ 204,497.00</u>	<u>\$ -</u>	<u>\$ 204,497.00</u>
<b>Total Distribtuions</b>		<b>\$ 476,872,610</b>	<b>\$ -</b>	<b>\$ 476,872,610</b>

<b>Recap by Taxing Entity (Taxes Only)</b>	<b>Collections</b>	<b>Comissions</b>	<b>Amount Paid</b>
Jefferson Parish Public School System	\$ 203,515,838	\$ (17,793,176)	\$ 185,722,662
Jefferson Parish Finance Department	191,508,843	(19,889,796)	171,619,047
City of Kenner	24,563,092	(2,101,132)	22,461,960
City of Kenner - Bond	14,581,022	(1,475,015)	13,106,007
City of Gretna	10,212,767	(959,851)	9,252,916
City of Harahan	2,520,659	(197,491)	2,323,168
City of Westwego	3,153,824	(250,059)	2,903,765
Town of Grand Isle	692,119	(61,565)	630,554
Town of Jean Lafitte	306,423	(23,354)	283,069
City of New Orleans	1,275,379	(121,161)	1,154,218
New Orleans Aviation Board	1,275,379	(121,161)	1,154,218
Jefferson Parish Sheriff's Office	23,062,768	42,993,761	66,056,529
	<u>\$ 476,668,113</u>	<u>\$ -</u>	<u>\$ 476,668,113</u>

Per the schedule above, the Sheriff received a total of \$23,062,768 in taxes, licenses, permits and costs during 2019. After adjusting for accruals, the amount recognized in the General Fund as sales tax revenue in 2019 was \$23,204,060.

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

12. State Revenue Sharing

As the Ex-Officio Tax Collector, State Revenue Sharing funds provided by Article 7, § 26 of the State Constitution totaling \$8,329,333 were received during the year and distributed by the Tax Collector Agency Fund as follows:

<u>Agency</u>	<u>Amount</u>
State:	
Treasurer (East Jefferson Levee District)	\$ 423,763
Jefferson Parish:	
Coroner	97,337
Council	3,747,724
Public School System	1,786,156
Sheriff	1,293,821
Other:	
West Jefferson Levee District	704,403
Various State Pension Plans	276,129
	\$ 8,329,333

13. Service Charges and Fees

**911 Fees**

In accordance with LRS 33:9126, the Parish levies an emergency telephone service charge on the citizens of the Parish. These service charges are collected by the respective telephone service provider and remitted to the Parish either monthly or quarterly. The rates currently in effect are as follows:

<u>Type of Service</u>	<u>Rate</u>
Wireline Business (Commercial Rate)	\$ 2.07
Wireline Residential	0.66
Wireless Customers	1.26
VOIP Customers	1.00

Current year revenues for these 911 fees totaled \$7,621,827. This is the net of \$8,384,851 in remittances from the Parish, a reversal of prior year receivables of \$(1,875,237), and an accrual of current year receivables of \$1,112,213 (see Note D.4). The receivables result from some of the 911 service providers remitting on a quarterly or annual basis, rather than monthly.

**NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

14. 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. Also, the operations of the 911 Emergency Communications District are co-located in the 911/Emergency Operations Center (911/EOC) with the Parish’s Departments of Homeland Security and Telecommunications. The building is held in the name of the Parish. When the District was under the control of the Parish, the District paid for a substantial portion of the cost of the new 911/EOC Center, as well as an annex to the Parish’s Parking Garage. In addition, the Parish holds title to the old facility.

The Sheriff is negotiating with the Parish administration on the amount of operating and maintenance costs the 911 District should be held accountable for. It is the Sheriff’s opinion, that in lieu of the amounts paid by the 911 District for the new 911/EOC Building and the related Parish Government Parking Garage Annex, the 911 District should not pay any operating or maintenance costs on the new facilities. To date, the Sheriff’s 911 Fund has paid \$-0- on these types of costs.

In addition, the Parish is required by State statutes to pay a certain amount of the Sheriff’s operating expenses (primarily office utility costs). During the fiscal year ended June 30, 2019, the Parish paid \$193,018 of operating expenditures on behalf of the Sheriff. These expenditures are recorded on the books of the Sheriff and the reimbursement is shown as revenue in the General Fund.

**NOTE E - CONTINGENCIES**

1. Risk Management

The Statement of Net Position includes a liability for claims and judgments payable of \$8,671,194. This amount relates to the self-insurance activities of the Sheriff’s Auto Loss and General Liability Program and its Group Health and Life program. A breakdown of this liability and a description of each program follows.

	<b>Auto Loss and General Liability</b>	<b>Group Health and Life</b>	<b>Total</b>
Claims and judgments payable	\$ 7,107,174	\$ 1,564,020	\$ 8,671,194
Less: amount included in accounts payable	-	-	-
<b>Total Claims and Judgements Payable</b>	<b>\$ 7,107,174</b>	<b>\$ 1,564,020</b>	<b>\$ 8,671,194</b>

## NOTE E – CONTINGENCIES (CONTINUED)

### 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 claims are covered by insurance at the rate of \$100,000 per claim; with an aggregate stop-loss of \$500,000 to \$750,000 (depending on the 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 is met, the Sheriff is completely self-insured on general and professional liability cases.

For auto claims, the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount. Prior to January 1, 2004, the stop-loss amount was \$1,000,000 per accident. After January 1, 2004, the stop-loss was raised to \$1,750,000 per accident. Excess liability coverage for claims over the stop-loss amount up to \$4,000,000 (\$3,000,000 prior to January 1, 2004) is provided for through a commercial insurance carrier. No claims have exceeded either the \$1,000,000 or \$1,750,000 stop-loss amount for the past three years.

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 to finance the claims expense. This subsidy is treated as an "inter-fund service" and, accordingly, is shown as an expenditure of the General Fund and revenue of the internal service fund. The amount of the subsidy is calculated with consideration given to recent trends in actual claims experience of the Sheriff and, beginning in 1996, a provision for catastrophic losses.

At June 30, 2019, the Auto Loss and General Liability Internal Service Fund had a net position of \$774,136, after accruing an estimated \$7,107,174 in claims and judgments payable (\$6,267,223 for auto loss and \$839,951 for professional liability). This includes liabilities for claims incurred but not reported of \$1,379,643 for auto claims and \$827,581 for professional liability claims. These liabilities are based on the requirements of GASB Codification Section C50-Claims and Judgments, which requires a liability for claims be recorded in information prior to the issuance of the financial statements indicated that it is probable and 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 totaled approximately \$4,300,499 during the current fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$7,107,174 left to pay. The fund has assets of \$8,057,711 at June 30, 2019 available to pay these claims. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

**NOTE E – CONTINGENCIES (CONTINUED)**

<b>Fiscal Year</b>	<b>Claims Payable July 1,</b>	<b>Changes in Estimates</b>	<b>Claim Payments</b>	<b>Claims Payable June 30,</b>
2016-17	7,482,405	2,349,021	(2,677,275)	7,154,151
2017-18	7,154,151	4,224,464	(3,720,789)	7,657,826
2018-19	7,657,826	4,300,499	(4,851,151)	7,107,174

**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 its claims reported during the year up to the “stop-loss” amount of \$250,000 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 an “inter-fund service” and are shown on the fund financial statements as an expenditure to the General Fund and revenue to the Internal Service Fund. Excess liability for claims over the stop-loss is provided for through a commercial insurance carrier.

For the 2019 claim loss year, only one claim exceeded the \$250,000 stop-loss amount. The claim totaled \$411,431, exceeding the \$375,000 "Lasered" threshold deductible by 36,431 in excess of coverage. Any amount over the stop-loss amount will be reimbursed through our excess coverage. At June 30, 2019, a liability of \$1,564,020 has been accrued, which represents the amount of claims reported to the service agent but not yet paid and the amount of the claims incurred but not reported. The fund has assets of \$691,945 at June 30, 2019 available to pay these claims.

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

<b>Fiscal Year</b>	<b>July 1,</b>	<b>Estimates</b>	<b>Claim Payments</b>	<b>June 30,</b>
2016-17	1,241,134	15,231,977	(15,703,070)	770,041
2017-18	770,041	15,656,130	(15,594,299)	831,872
2018-19	831,872	17,472,707	(16,740,559)	1,564,020

## NOTE E – CONTINGENCIES (CONTINUED)

### 2. 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 E.1 above, 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.

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 \$7,107,174 categorized as "probable" have been accrued in the Auto Loss and General Liability Internal Service Fund (see Note E.1 above).

### 3. Federal Assistance

The Sheriff participates in certain federal financial assistance programs. The programs have been audited in accordance with the Single Audit Act and OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200). 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.

#### **Hurricane Katrina (1603-DR-LA)**

The Sheriff incurred various emergency expenses (primarily on overtime and emergency supplies) related to Hurricane Katrina. In addition, several buildings and facilities owned by the Sheriff received storm damage. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$10,255,089 have been filed with FEMA and "obligated". For the fiscal year ended June 30, 2019, \$18,341 was received, bringing the total receipts to date to \$10,485,639, which includes administrative fees of \$86,276, leaving approved obligations of \$10,399,363. At year end, there are several projects where money is due to the Sheriff and others that might indicate a refund to FEMA is due for previous over-payments. The net result is an unearned revenue balance of \$144,649. Current year revenues recognized on this disaster totaled \$-0- as these potential refunds (de-obligations) are recognized. All of the work on these projects has been completed and the Sheriff is now working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

#### **Hurricanes Gustav (1792-DR-LA) and Ike (1796-DR-LA)**

On August 29, 2008, Hurricane Gustav struck just west of the New Orleans Metropolitan Area. Due to the severity of the storm, the New Orleans Metropolitan Area, including Jefferson Parish, was evacuated. While the widespread wind and flood damage that was experienced during Hurricane Katrina did not occur, there was minor to moderate damage in parts of the northern part of the Parish. The southern-most part of the Parish, including the community of Grand Isle, experienced severe damage. The Sheriff's facilities were spared any significant damage.

## **NOTE E – CONTINGENCIES (CONTINUED)**

The Sheriff's Office provided emergency services before, during and after the Hurricane. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$5,952,120 have been filed with FEMA. Because costs related to this disaster are being reimbursed at a 90% rate, only \$5,356,908 was recorded as a receivable. The difference of \$595,212 is considered a local match and was funded by the Sheriff. For the fiscal year ended June 30, 2019, \$6,841 was received, bringing the total receipts on this event to \$5,428,282. The net result is an unearned revenue balance of \$71,374. All work on these the projects have been completed as of the date of this report; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out and to collect the outstanding balance. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

On September 11, 2008, Hurricane Ike passed just south of the coast of Louisiana and struck the State of Texas. While the area was spared a direct hit, the southern parts of the Parish, including the communities of Grand Isle, Lafitte, Barataria, and Crown Point suffered significant damage from storm and tidal surges. Again, the Sheriff's facilities were spared any significant damage.

The Sheriff's office again provided emergency services before, during and after the Hurricane. Special task forces were deployed in the worst affected areas. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$598,913 have been filed with FEMA. Because some of the costs related to this disaster are being reimbursed at less than a 100% rate, \$596,342 was authorized and \$594,377 was recorded as a receivable. The difference of \$1,965 is considered a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2019, no additional funds were received, bringing the total receipts on this event to \$594,377. The work on these projects has been completed and all of the eligible amounts due under this event have been paid; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

### **Tropical Storm Lee (4041-DR-LA)**

On September 1, 2011, Tropical Storm Lee passed just south of the coast of Louisiana. While the area was spared a direct hit, the southern parts of the Parish, including the communities of Grand Isle, Lafitte, Barataria, and Crown Point suffered significant damage from storm and tidal surges. Again, the Sheriff's facilities were spared any significant damage.

The Sheriff's office again provided emergency services before, during and after the storm. Most of these costs are considered eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$134,016 have been filed with FEMA. Because the costs related to this disaster are being reimbursed at a 75 percent rate, only \$100,512 was recorded as a receivable. The difference of \$33,504 is considered a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2019, no additional funds were received, bringing the total receipts on this event to \$100,512. The work on these projects has been completed and all of the eligible amounts due under this event have been paid; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

## NOTE E – CONTINGENCIES (CONTINUED)

### **Hurricane Isaac (4080-DR-LA)**

On September 1, 2012, Hurricane Isaac struck just west of the New Orleans Metropolitan Area. While the area was spared a direct hit, the southern parts of the Parish, including the communities of Grand Isle, Lafitte, Barataria, and Crown Point suffered significant water damage from storm and tidal surges. The entire metropolitan area also lost electricity for nearly 10 days due to falling trees and downed lines. The Sheriff's facilities were spared any significant damage and no claims were made.

The Sheriff's office provided emergency services before, during and after the storm. Most of these costs are considered eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$3,465,480 have been filed with FEMA and "obligated". \$5,655 is scheduled to be de-obligated, leaving a claim total of \$3,459,825. Because the costs related to this disaster are being reimbursed at a 75 percent rate, only \$2,594,869 was recorded as a receivable. The difference of \$864,956 is considered a local match and was funded by the Sheriff. For the fiscal year ended June 30, 2019, no additional funds were received, bringing the total receipts on this event to \$2,594,869. All work on these the projects have been completed as of the date of this report; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out and to collect the outstanding balance. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

## NOTE F – OTHER INFORMATION

### 1. Pension Plan

Employees of the Sheriff are provided with pensions through a cost-sharing, multiple-employer, defined benefit plan administered by the Louisiana Sheriff's Pension and Relief Fund (LSPRF). LSPRF is a state-wide public retirement system ("the System") for the benefit of sheriffs and their staffs, employees of the Louisiana Sheriff's Association, and employees of the fund, which is administered and controlled by a separate board of trustees. The System was established and provided for within LSA-RS 11:2171 of the Louisiana Revised Statutes.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Sheriff's Pension & Relief Fund, 1225 Nicholson Drive, Baton Rouge, LA 70802, by calling (225) 319-0500, or emailing "[info@lspfr.com](mailto:info@lspfr.com)".

### **General Information about the Pension Plan**

#### **Plan Description/Benefits Provided**

LSPRF administers a plan to provide retirement, disability, and survivor's benefits to eligible employees and their beneficiaries as defined in the plan. The age and years of creditable service (service) required in order for a member to receive retirement benefits are established by the plan and vary depending on the member's hire date, employer and job classification.

## **NOTE F – OTHER INFORMATION (CONTINUED)**

For members who became eligible for membership on or before December 31, 2011: Members with 12 years of creditable service may retire at age 55; members with 30 years of creditable service may retire regardless of age. The retirement allowance is equal to 3 1/3<sup>rd</sup> percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 60. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date, assuming continuous service.

For members who became eligible for membership on or after January 1, 2012: Members with 12 years of creditable service may retire at age 62; members with 20 years of service may retire at age 60; members with 30 years of creditable service may retire at age 55. The benefit accrual rate for such members with less than 30 years of service is 3 percent; for members with 30 or more years of service, the accrual rate is 3 1/3<sup>rd</sup> percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of his average final compensation. Members with 20 or more years of service may retire with a reduced retirement at age 50.

For members whose first employment made them eligible for membership in the system began on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest 36 consecutive months or joined months, if service was interrupted. The earnings to be considered for each 12 month period within the 36 month period shall not exceed 125% of the preceding 12 month period.

For members whose first employment made them eligible for membership began after June 30, 2006 and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest 60 consecutive months or joined months, if service was interrupted. The earnings to be considered for each 12 month period within the 60 month period shall not exceed 125% of the preceding 12 month period.

For members who became eligible on or after July 1, 2013, final average compensation is based on the average monthly earnings during the highest 60 consecutive months or joined months, if service was interrupted. The earnings to be considered for each 12 month period within the 60 month period shall not exceed 115% of the preceding 12 month period.

### **Disability Benefits**

Eligibility requirements and benefit computations for disability benefits are provided for in the plan. A member is eligible to receive disability benefits if he has at least 10 years of creditable service when a non-service related disability occurs. There are no service requirements for a "service-related" disability. Disability benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the member's accrued retirement benefit at the time of termination of employment due to disability, or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled received 75% of the amount payable for total disability.

### **Survivor Benefits**

Survivor benefits for death solely as a result of injuries received in the line of duty are provided by the Plan and are based on the following: For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%.

## **NOTE F – OTHER INFORMATION (CONTINUED)**

If a member dies with no surviving spouse, surviving children under the age of 18 will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation, if there are more than 4 children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefits, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age 22 if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

### **Back-Deferred Retirement Option Plan (Back-DROP)**

LSPRF does provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement. LSPRF provides a "Back-Deferred Retirement Option Plan (Back-DROP)". In lieu of receiving a service retirement allowance, any member of the fund who has more than sufficient time for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the period selected and the final average compensation prior to the selected period. The Back-DROP period is the lesser of 3 years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with 30 or more years, the Back-DROP period is the lesser of 4 years of service accrued between the time a member first becomes eligible for retirement and his actual date of retirement.

At retirement, the member's maximum monthly retirement benefit is based upon his serviced, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above, multiplied by the number of months in the Back-DROP period. In addition, a member's Back-DROP account will be credited with employee contributions received by the fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

### **Cost of Living Adjustments**

Cost of living provisions for the LSPRF allow the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have attained the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

### **Contributions**

In accordance with State Statute LRS 11:103, contribution requirements for all employers are actuarially determined each year. The actuarially determined employer contribution rate for June 30, 2018 was 12.75% as was the actual employer contribution rate. Therefore, no additional contribution was allocated to the Plan's Funding Deposit Account.

**NOTE F – OTHER INFORMATION (CONTINUED)**

The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective and the Board's decision to use surplus employer contributions to reduce future normal cost accrual rates.

For the year ended June 30, 2019, the contractually required composite contribution rate was 12.25% of annual payroll. The employee's rate is 10.25 per cent (effective July 1, 2013). For those employees hired before July 1, 1999, the Sheriff contributes 7.00 percent of the employee's 10.25 percent share and the employee contributes 3.25 percent. For those employees hired after July 1, 1999, the employee is responsible for the entire 10.25 percent.

Also in accordance with State Statutes, the LSPRF received ad valorem taxes, insurance premium taxes, and state revenue sharing funds from various agencies. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not consider special funding situations. Non-employer contributions are recognized as revenue by the fund and are excluded from pension expense for the year. The Sheriff's proportionate share of these non-employer contributions totaled \$4,247,897 during the measurement period. This amount is recognized in the government-wide financial Statements as On-Behalf Payments from Contributing Entities and is included in operating grants and contributions on the Statement of Activities.

Employer and employee contributions to LSPRF for fiscal year 2019 were as follows:

<u>Source</u>	<u>Amount</u>	<u>Covered Payroll</u>	<u>Percent of Covered Payroll</u>
Employee	\$ 7,343,000	\$ 71,635,886	10.25%
Employer	8,775,770	71,635,886	12.25%

In addition to the required employer contributions shown above, the Sheriff paid \$1,028,976 of the employee's required contributions for those employees hired prior to July 1, 1999, which equates to 7.0% of their 10.25% contribution rate. This brings the Sheriff's total payment to the LSPRF during 2019 to \$9,804,746.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2019, the Sheriff reported a liability of \$39,899,755 for its proportionate share of the LSPRF Net Pension Liability (NPL). The NPL for LSPRF was measured as of June 30, 2018, and the total pension liability used to calculate the NPL was determined based on an actuarial valuation as of that date. The Sheriff's proportion of the NPL was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined. As of June 30, 2018, the most recent measurement date, the Sheriff's proportion was 10.405062%, an increase of 0.058111 from the June 30, 2017 proportion.

**NOTE F – OTHER INFORMATION (CONTINUED)**

For the year ended June 30, 2019, the Sheriff recognized a total pension expense of \$10,861,119. This amount was made up of the following:

<u>Components of Pension Expense</u>	<u>Amount</u>
Sheriff's pension expenses per the LSPRF	\$ 9,441,732
Sheriff's amortization of its change in proportionate share	305,639
Sheriff's amortization of actual contributions over its proportionate share of contributions	(9,996)
Employee contributions paid for by the Sheriff	<u>1,123,744</u>
Total Pension Expense Recognized by Sheriff	<u><u>\$ 10,861,119</u></u>

At year end, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
a) Differences between expected and actual experience	\$ -	\$ 11,200,488
b) Changes in assumptions	11,794,929	-
c) Net difference between projected and actual earnings on pension plan investments	-	2,368,575
d) Changes in proportion to NPL	1,715,165	292,237
e) Differences between the Sheriff's contributions and its proportionate share of contributions	-	17,696
f) Sheriff's contributions subsequent to the June 30, 2018 measurement date	<u>9,804,746</u>	<u>-</u>
	<u><u>\$ 23,314,840</u></u>	<u><u>\$ 13,878,996</u></u>

Deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the measurement date (\$9,804,746) will be recognized as a reduction of the LSPRF NPL in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, which net to \$368,902 will be recognized in pension expense as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amount of Amortization</u>
2020	\$ 2,603,696
2021	630,292
2022	(3,922,484)
2023	(197,375)
2024	516,970

**NOTE F – OTHER INFORMATION (CONTINUED)**

**Actuarial Assumptions**

The total pension liability for LSPRF in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurements:

<b>Description</b>	<b>Assumptions/Methods</b>
Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.25%, net of investment expense
Discount Rate	7.25%
Projected Salary Increases	5.5% (2.775% inflation and 2.725% merit)
Mortality Rates - Non-disabled	RP-2000 Employee Mortality Table (set back 1 year)
Mortality Rates - Disabled	RP-2000 Disabled Lives Mortality Table
Mortality Rates - Other	RP-2000 Healthy Annuitant Mortality Table (set back 1 year)
Expected Remaining Service Lives	2018 - 6 yrs, 2017 - 7yrs, 2016 - 7yrs, 2015 - 6yrs, 2014 - 6yrs
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the LSPRF and includes previously granted costs of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees, as they were deemed not to be substantively automatic.

The long-term expected real rate of return was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Target Asset Allocation</b>	<b>Real Return Arithmetic Basis</b>	<b>Long-term Expected Real Rate of Return</b>
Equity Securities	62.0%	6.9%	4.3%
Bonds	23.0%	3.2%	0.7%
Alternative Investments	15.0%	4.5%	0.7%
Totals	100.0%		5.7%
Inflation			2.5%
Expected Arithmetic Rate of Return			8.2%

**NOTE F – OTHER INFORMATION (CONTINUED)**

**Discount Rate.** The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rates and that employer contributions from participating employers will be made at actuarially determined rates approved by PRSAC, taking into consideration the recommendation of the LSPRF’s actuary. Based on those assumptions, the LSPRF’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Proportionate Share the NPL to Changes in the Discount Rate.** The following presents the Sheriff’s proportionate share of the NPL using the current discount rate of 7.25%, as well as what the Sheriff’s proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage higher than the current rate.

	<b>1.0% Decrease</b>	<b>Current Discount Rate</b>	<b>1.0% Increase</b>
	<b>6.25%</b>	<b>7.25%</b>	<b>8.25%</b>
Sheriff’s Proportionate Share of the Net Pension Liability	<u>\$ 90,298,479</u>	<u>\$ 39,899,755</u>	<u>\$ (2,530,204)</u>

**Pension Plan Fiduciary Net Position.** Detailed information about LSPRF’s fiduciary net position is available in the separately issued 2018 financial report. This report can be found on the Louisiana Legislative Auditor’s website ([www.la.la.gov](http://www.la.la.gov)) in the database of reports under Control No. 72140763 – Louisiana Retirement Systems – Sheriffs.

**Payables to the Pension Plan.** At June 30, 2019, the Sheriff had \$-0- in payables to LSPRF for the June 2019 employee and employer legally required contributions.

**2. Other Post-Employment Benefits (OPEB)**

**Plan description**

The Jefferson Parish Sheriff’s Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Jefferson Parish Sheriff’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75.

**Benefits Provided**

Medical benefits are provided through a self-insured medical plan and are made available to employees with at least fifteen years of service upon actual retirement. Employees are covered by a retirement system with the following retirement (D.R.O.P. entry) provisions: attainment of age 30 years of service at any age, or age 55 and 12 years of service. For employees hired on or after January 1, 2012, the retirement (D.R.O.P. entry) provisions are as follows: attainment of age 55 and 30 years of service; age 60 and 20 years of service; or, age 62 and 12 years of service.

**NOTE F – OTHER INFORMATION (CONTINUED)**

The life insurance amounts in force while employees are active are reduced by 50% upon retirement. Life insurance amounts are further reduced by a reduction formula as follows: amounts are reduced by 35% at age 65, reduced by 50% at age 70 and reduced by 65% at age 75. The retiree pays 100% of the "cost" for post-retirement life insurance,

but it is only a partially unblended rate and there is thus an implied subsidy by the employer. That partially unblended rate has been completely "unblended" using the mortality table assumption in this valuation as a benchmark (described above under "Mortality") to determine the actual cost borne by the employer. The employer actually pays an implicit subsidy for the post-retirement life insurance which is more than the rate paid by the retiree.

**Employees covered by benefit terms**

At July 1, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	218
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	1,449
	<u>1,667</u>

**Total OPEB Liability**

The Sheriff's total OPEB liability of \$38,319,146 was measured as of July 1, 2018 and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and other inputs** – The total OPEB liability in the July 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	4.0%, including inflation
Discount rate	3.5%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Flat 5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index over the 52 weeks immediately preceding the applicable measurement dates.

Mortality rates were based on the 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2019.

**NOTE F – OTHER INFORMATION (CONTINUED)**

**Changes in the Total OPEB Liability**

Balance at June 30, 2018	\$ 34,910,639
Changes for the year:	
Service cost	653,824
Interest	1,201,286
Differences between expected and actual experience	2,729,779
Benefits payments, net transfers, and direct expenses	<u>(1,176,382)</u>
Net changes	<u>3,408,507</u>
Balance at June 30, 2019	<u><u>38,319,146</u></u>

**Sensitivity of the total OPEB liability to changes in the discount rate** – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.5%) or 1-percentage-point higher (4.5%) than the current discount rate:

	<b>1.0% Decrease (2.5%)</b>	<b>Current Discount Rate (3.5%)</b>	<b>1.0% Increase (4.5%)</b>
Total OPEB liability	\$ 44,204,625	\$ 38,319,146	\$ 33,522,260

**Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates** – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Discount Rate (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Total OPEB liability	\$ 33,374,365	\$ 38,319,146	\$ 44,551,050

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2019, the Sheriff recognized OPEB expense of \$1,990,434. At June 30, 2019, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,578,125	\$ 277,617

**NOTE F – OTHER INFORMATION (CONTINUED)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending June 30	Expense
2020	135,324
2021	135,324
2022	135,324
2023	135,324
2024	135,324
Thereafter	1,623,888

3. Deferred Compensation Plan

The Sheriff offers his employees a deferred compensation plan (the “plan”) created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to all employees, permits them to defer a portion of their salary until further years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

In 1996, the U.S. Congress passed the Small Business Job Protection Act of 1996, which requires that employer governments place all amounts deferred until IRC Section 457 into a trust for the exclusive benefit for participants and their beneficiaries. This change was allowed as early as January 1, 1997, but must have been done by January 1, 1999. In prior years, these assets were solely the property of the Sheriff and subject to claims of the Sheriff’s general creditors, and were reported in the Sheriff’s financial statements. During the fiscal year ended June 30, 1998, the Sheriff amended its plan to comply with the requirements of the Act. Thus, the Sheriff no longer has ownership of the plan assets and they are no longer reported in the Sheriff’s financial statements. Investments are managed by the Plan’s trustee (Nationwide Retirement). The choice of the investment option(s) are made by the Plan participants.

4. Accounting and Reporting Pronouncements

As of June 30, 2019, the Government Accounting Standards Board (GASB) has issued several statements not yet implemented by JPSO. The Statements, which might impact JPSO, are as follows:

**Governmental Accounting Standards Board Statement No. 84 (GASB 84)**

The GASB issued Statement No. 84, Fiduciary Activities, in January 2017. The provisions of this Statement are effective for fiscal years beginning after December 15, 2018.

**Governmental Accounting Standards Board Statement No. 87 (GASB 87)**

The GASB issued Statement No. 87, Leases, in June 2017. The provisions of this Statement are effective for fiscal years beginning after December 15, 2019.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**NET PENSION LIABILITY SCHEDULES**

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

**Schedule 1**

**REQUIRED SUPPLEMENTARY INFORMATION -  
SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
LOUISIANA SHERIFF'S PENSION & RELIEF FUND  
LAST 10 FISCAL YEARS (AMOUNTS IN THOUSANDS OF DOLLARS)**

	(1) 2019	(1) 2018	(1) 2017	(1) 2016	(1) 2015	(1) 2014	(2) 2012	(2) 2011	(2) 2010	(2) 2009	(2) 2008
Sheriff's proportion of the net pension liability (asset)	10.405062%	10.346951%	9.983099%	10.065721%	9.950224%	9.989370%	-	-	-	-	-
Sheriff's proportionate share of the net pension liability (asset)	\$ 39,899,755	\$ 44,805,129	\$ 63,361,681	\$ 44,868,126	\$ 39,402,939	\$ 66,948,202	-	-	-	-	-
Sheriff's covered payroll	\$ 71,615,112	\$ 71,668,047	\$ 68,179,704	\$ 66,737,336	\$ 63,696,949	\$ 64,129,338	-	-	-	-	-
Sheriff's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	55.71%	62.52%	92.93%	67.23%	61.86%	104.40%	-	-	-	-	-
Plan fiduciary net position as a percentage of the total pension liability	90.41%	88.49%	82.10%	86.61%	87.34%	77.22%	-	-	-	-	-

(1) The amounts presented for each fiscal year were determined as of the measurement date (i.e, the beginning of the fiscal year and/or the prior fiscal year).

(2) Information not available due to recent implementation of this reporting standard.

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

**Schedule 2**

**REQUIRED SUPPLEMENTARY INFORMATION -  
SCHEDULE OF THE SHERIFF'S PENSION CONTRIBUTIONS  
LOUISIANA SHERIFF'S PENSION & RELIEF FUND  
LAST 10 FISCAL YEARS (AMOUNTS IN THOUSANDS OF DOLLARS)**

		(1) <u>2019</u>	(1) <u>2018</u>	(1) <u>2017</u>	(1) <u>2016</u>	(1) <u>2015</u>	(1) <u>2014</u>	(1) <u>2013</u>	(2) <u>2011</u>	(2) <u>2010</u>	(2) <u>2009</u>	(2) <u>2008</u>
Sheriff's contractually required contribution	(3)	8,773,878	9,130,933	9,496,024	9,374,721	9,509,966	\$ 8,847,635	\$ 8,497,140	\$ -	\$ -	\$ -	\$ -
Contributions by Sheriff in relation to the contractually required contribution		8,775,770	9,130,931	9,496,022	9,374,428	9,509,966	8,848,519	8,495,673	-	-	-	-
Contribution deficiency (excess)	(4)	<u>\$ (1,892)</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 293</u>	<u>\$ 0</u>	<u>\$ (884)</u>	<u>\$ 1,467</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Sheriff's covered payroll		\$ 71,635,886	\$ 71,615,112	\$ 71,668,047	\$ 68,179,704	\$ 66,737,336	\$ 63,696,949	\$ 64,129,338	\$ -	\$ -	\$ -	\$ -
Contractually required contributions as a percentage of covered payroll		12.25%	12.75%	13.25%	13.75%	14.25%	13.89%	13.25%	-	-	-	-

- (1) The amounts presented are for the fiscal year ended June 30, XX for each year.
- (2) Information not available due to recent implementation of this reporting standard.
- (3) Information obtained from monthly pension reports filed with the Louisiana Sheriff's Pension and Relief Fund (the plan fiduciary).
- (4) Differences related to miscellaneous refunds or timing issues that occurred during the year.

**REQUIRED SUPPLEMENTARY INFORMATION -  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**

	<u><b>FY 2019</b></u>	<u><b>FY 2018</b></u>
<b>Total OPEB Liability</b>		
Service Cost	\$ 653,824	\$ 610,685
Interest	1,201,286	1,170,394
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	2,729,779	(310,277)
Changes of Assumptions	-	-
Benefit Payments	<u>(1,176,382)</u>	<u>-</u>
<b>Net Change in Total OPEB Liability</b>	<b>3,408,507</b>	<b>1,470,802</b>
<b>Total OPEB Liability - Beginning</b>	<b><u>34,910,639</u></b>	<b><u>33,439,837</u></b>
<b>Total OPEB Liability - Ending</b>	<b><u>\$ 38,319,146</u></b>	<b><u>\$ 34,910,639</u></b>
Covered-Employee Payroll	\$ 65,289,884	\$ 65,289,884
Net OPEB Liability as a Percentage of Covered-Employee Payroll	58.69%	53.47%

**Notes to Schedule:**

Benefit Changes. There were no changes of benefit terms for the year ended June 30, 2019.

Changes of Assumptions. There were no changes of assumptions for the year ended June 30, 2019.

available.

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

**Schedule 4**

**REQUIRED SUPPLEMENTARY INFORMATION -  
SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS**

		<u><b>FY 2019</b></u>	<u><b>FY 2018</b></u>
Actuarially Determined Contribution		\$ 2,551,962	\$ 2,428,853
Contributions in Relation to the Actuarially Determined Contribution			
Employer Contributions To Trust	\$ -		
Employer-Paid Retiree Premiums	1,176,382	<u>1,176,382</u>	<u>1,176,382</u>
Contribution Deficiency (Excess)		<u>\$ 1,375,580</u>	<u>\$ 1,252,471</u>
Covered Annual Payroll		\$ 65,289,884	\$ 65,289,884
Contributions as a Percentage of Covered Employee Payroll		1.80%	1.80%

**Notes to Schedule:**

Valuation Date 7/1/2018

Actuarially determined contributions are calculated as of the last day of the fiscal year in which contributions are reported.

Actuarial Cost Method	Individual Entry Age Normal
Amortization Method	Level Dollar, Open
Amortization Period	30 Years
Asset Valuation Method	Market Value
Inflation	2.5% Annually
Healthcare Trend	Flat 5.5% Annually
Salary Increases	4.0% Annually
Investment Return	3.5% Annually
Retirement Age	6 years after the attainment of 30 years of service at any age; or, age 55 and 12 years of service; or, age 65 and 7 years of service; employees hired on and after 1/1/2012: age 55 and 30 years of service; or, age 60 and 20 years of service; or, age 62 and 12 years of service.
Mortality	94 GAR projected to 2002, 50% unisex blend
Turnover	Age specific table with an average of 11% when applied to the active census

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.



**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

# **COMBINING STATEMENTS NON-MAJOR GOVERNMENTAL FUNDS**

## ***SPECIAL REVENUE FUNDS***

Special Revenue Funds are used to account for specific revenues that are legally 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.

### **USPS ASSET FORFEITURE FUND**

Under the U.S. Postal Service, the Sheriff participates in the "Equitable Sharing of Federally Forfeited property" program. Under this program, the Sheriff receives 90 percent of proceeds collected from contraband property seized during law enforcement activities. The proceeds are used exclusively for law enforcement activities.

### **STATE ASSET FORFEITURE FUND**

Under State statute LSA RS 32:1550, the Sheriff receives 60 percent of the proceeds of contraband seized in cooperation with state/local law enforcement officials. The proceeds are used exclusively for law-enforcement activities.

### **RUDE PROGRAM**

The RUDE Program (Round Up for Drug Enforcement) allows Jefferson Parish citizens to round up with water bills to the nearest whole dollar. The money collected by the Parish Water Department and remitted to the Sheriff to be spent on drug enforcement.

### **WIDOWS AND ORPHANS**

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 Office. Profits from this fund are used for the benefits 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 groups and other non-profit organizations. Educational expenses of deputies are paid from this fund.

### **REGION 1 COMMUNICATIONS O & M**

This fund was set up to account for the operating and maintenance costs of the Region 1 Communications Network. This network includes the Parish of Jefferson, Orleans, Plaquemines, and St. Bernard and provides inter-operable communications to the four parish region. The costs are reimbursed by the State of Louisiana and through various grants and appropriations.

### **RESERVE DEPUTIES OPERATING FUND**

This fund was set up to account for funds generated by our reserve division from working details and other events. The funds are restricted for their use in their operations.

### **CRIME LAB FEES FUND**

This fund was set up to account for funds generated by our crime lab division from working cases outside of the Sheriff's Office. The funds are restricted for their use in the operations and maintenance of the crime lab.

**COMBINING STATEMENTS  
NON-MAJOR GOVERNMENTAL FUNDS  
(CONTINUED)**

**DRUG ENFORCEMENT FUND**

Under the U.S. Departments of Justice and Treasury, the Sheriff participates in the “Equitable Sharing of Federally Forfeited property” program. Under this program, the Sheriff receives 90 percent of proceeds collected from contraband property seized during law enforcement activities. The proceeds are used exclusively for law enforcement activities.

**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.

**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.

**STATE AND LOCAL GRANTS**

This fund accounts for various State and Local grants received by the Sheriff. Currently, there are grants for an upgrade to the Parish’s 911 CAD System and our ARMMS System and two grants from the Parish Council for neighborhood watch cameras.

**LOCAL LAW ENFORCEMENT BLOCK GRANT PROGRAM**

This fund accounts for the proceeds of the Local Law Enforcement Block Grant program received directly from the U.S. Department of Justice. The successor to the block grant program is the Edward Byrne Memorial Justice Assistant Grant program (JAG). These grants are also accounted for in this fund. The funds are expended/distributed in accordance with the projects agreed to by the local law enforcement agencies.

***DEBT SERVICE FUNDS***

Debt Service Funds are used to account for all resources and expenditures in connection with the servicing of the Sheriff’s general long-term debt.

**LED SINKING FUND**

To account for the payment of principal and interest on the 2008 LED Limited Tax Revenue Bonds.

***CAPITAL PROJECT FUNDS***

Capital Project Funds are used to account for all resources and expenditures in connection with the construction or acquisition of major capital facilities, structures and equipment

**COMPUTER EQUIPMENT**

To account for the accumulation of funds to purchase and/or upgrade the various PCs, laptops, and servers used by the Sheriff.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30,2019

ASSETS

FUND	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS GENERAL POOL	INVESTMENTS	RECEIVABLES			DUE FROM OTHER FUNDS	INVENTORY	TOTAL ASSETS
				ACCOUNTS RECEIVABLE	ACCRUED INTEREST	DUE FROM OTHER GOVERNMENTS			
<b>SPECIAL REVENUE</b>									
Commissary Sales	\$ -	\$ 421,855	\$ -	\$ -	\$ -	\$ -	\$ 51,377	\$ -	\$ 473,232
USPS Asset Forfeiture	-	-	-	-	-	-	-	-	-
State Asset Forfeiture	-	730,992	-	-	-	-	-	-	730,992
RUDE Program	-	219,352	-	-	-	-	-	-	219,352
Widows and Orphans	-	6,779	-	-	-	-	-	-	6,779
Recreation and Relief	-	4,352	-	-	-	-	-	-	4,352
Deputy Scholarship	-	16,230	-	-	-	-	-	-	16,230
Region 1 Communications O & M	-	-	-	-	-	160,173	-	-	160,173
Reserve Deputies Operating Fund	-	237,336	-	-	-	-	-	-	237,336
Crime Lab Fees	-	764,910	-	22,418	-	-	14,364	-	801,692
Drug Enforcement Fund	516,931	-	-	-	-	-	-	-	516,931
Multi-Jurisdictional Task Force	-	817	-	-	-	(2)	-	-	815
Project Income	-	40	-	-	-	-	-	-	40
State and Local Grants	-	-	-	-	-	140,650	-	-	140,650
Local Law Enforcement Block Grants & JAG Grants	-	34,163	-	-	-	91,280	(120,797)	-	4,646
<b>TOTAL SPECIAL REVENUE</b>	<b>516,931</b>	<b>2,436,826</b>	<b>-</b>	<b>22,418</b>	<b>-</b>	<b>392,101</b>	<b>(55,056)</b>	<b>-</b>	<b>3,313,220</b>
<b>DEBT SERVICE</b>									
LED Sinking Fund	185	-	-	-	-	-	-	-	185
<b>TOTAL DEBT SERVICE</b>	<b>185</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>185</b>
<b>CAPITAL PROJECTS</b>									
Computer Equipment	-	3,196,631	-	-	-	-	-	-	3,196,631
<b>TOTAL CAPITAL PROJECTS</b>	<b>-</b>	<b>3,196,631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,196,631</b>
<b>COMBINED TOTALS -</b>									
<b>NON-MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 517,116</b>	<b>\$ 5,633,457</b>	<b>\$ -</b>	<b>\$ 22,418</b>	<b>\$ -</b>	<b>\$ 392,101</b>	<b>\$ (55,056)</b>	<b>\$ -</b>	<b>\$ 6,510,036</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
FOR THE YEAR ENDED JUNE 30, 2019

LIABILITIES AND FUND BALANCES										
FUND	LIABILITIES				FUND BALANCES (DEFICITS)					TOTAL LIABILITIES AND FUND BALANCE
	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	UNEARNED REVENUE	TOTAL LIABILITIES	NON-SPENDABLE	RESTRICTED	COMMITTED	ASSIGNED	TOTAL FUND BALANCE	
<b>SPECIAL REVENUE</b>										
Commissary Sales	\$ 18,619	\$ -	\$ -	\$ 18,619	\$ -	\$ -	\$ -	\$ 454,613	\$ 454,613	\$ 473,232
USPS Asset Forfeiture	-	-	-	-	-	-	-	-	-	-
State Asset Forfeiture	10,228	-	-	10,228	-	-	-	720,764	720,764	730,992
RUDE Program	-	-	-	-	-	-	-	219,352	219,352	219,352
Widows and Orphans	-	-	-	-	-	-	-	6,779	6,779	6,779
Recreation and Relief	-	-	-	-	-	-	-	4,352	4,352	4,352
Deputy Scholarship	-	-	-	-	-	-	-	16,230	16,230	16,230
Region 1 Communications O & M	3,251	156,922	-	160,173	-	-	-	-	-	160,173
Reserve Deputies Operating Fund	-	-	-	-	-	-	-	237,336	237,336	237,336
Crime Lab Fees	96,221	-	-	96,221	-	-	-	705,471	705,472	801,693
Drug Enforcement Fund	-	-	-	-	-	-	-	516,931	516,931	516,931
Multi-Jurisdictional Task Force	-	-	-	-	-	-	-	815	815	815
Project Income	-	-	-	-	-	-	-	40	39	39
State and Local Grants	26,180	114,062	-	140,242	-	-	-	408	408	140,650
Local Law Enforcement Block Grants & JAG Grants	-	-	-	-	-	-	-	4,646	4,646	4,646
<b>TOTAL SPECIAL REVENUE</b>	<b>154,499</b>	<b>270,984</b>	<b>-</b>	<b>425,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,887,737</b>	<b>2,887,737</b>	<b>3,313,220</b>
<b>DEBT SERVICE</b>										
LED Sinking Fund	-	-	-	-	-	185	-	-	185	185
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>185</b>	<b>-</b>	<b>-</b>	<b>185</b>	<b>185</b>
<b>CAPITAL PROJECTS</b>										
Computer Equipment	-	-	-	-	-	-	-	3,196,631	3,196,631	3,196,631
<b>TOTAL CAPITAL PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,196,631</b>	<b>3,196,631</b>	<b>3,196,631</b>
<b>COMBINED TOTALS -</b>										
<b>NON-MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 154,499</b>	<b>\$ 270,984</b>	<b>\$ -</b>	<b>\$ 425,483</b>	<b>\$ -</b>	<b>\$ 185</b>	<b>\$ -</b>	<b>\$ 6,084,368</b>	<b>\$ 6,084,553</b>	<b>\$ 6,510,036</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2019

SPECIAL REVENUE

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS

	COMMISSARY SALES	USPS ASSET FORFEITURE	STATE ASSET FORFEITURE	RUDE PROGRAM	WIDOWS AND ORPHANS	RECREATION AND RELIEF	DEPUTY SCHOLARSHIP	REGION 1 COMMUNICATIONS O & M	RESERVE DEPUTIES OPERATING	CRIME LAB FEES	TOTAL FUNDS WITH ANNUAL BUDGETS
REVENUES											
Taxes											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	346,855	-	-	346,855
Service charges, fees, and commissions	658,388	-	-	-	-	23,060	-	15,960	397,567	-	1,094,975
Fines and forfeitures	-	-	574,713	-	-	-	-	-	-	-	574,713
Interest	11,955	-	10,700	3,316	104	126	249	-	3,566	10,093	40,109
Miscellaneous	1,772	-	-	8,868	-	-	-	-	-	-	10,640
<b>TOTAL REVENUES</b>	<b>672,115</b>	<b>-</b>	<b>585,413</b>	<b>12,184</b>	<b>104</b>	<b>23,186</b>	<b>249</b>	<b>346,855</b>	<b>19,526</b>	<b>407,660</b>	<b>2,067,292</b>
EXPENDITURES											
Current											
Public Safety											
Executive	-	-	-	-	-	-	-	-	-	-	-
Civil and Support	-	-	-	-	-	40,981	-	-	-	-	40,981
Finance and Administrative	-	-	-	-	-	-	-	346,855	-	-	346,855
Fleet	-	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	-	-	4,754	-	4,754
Technical Services	-	-	-	-	-	-	-	-	-	203,955	203,955
Internal Management	-	-	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	655,422	-	-	-	-	-	-	-	655,422
Narcotics	-	-	-	-	-	-	-	-	-	-	-
Corrections	602,601	-	-	-	-	-	-	-	-	-	602,601
Non-departmental	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest and agent/issue costs	-	-	-	-	-	-	-	-	-	-	-
Capital outlay											
Public Safety											
Finance and Administrative	-	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	-	-	-	-	-	-	-	-	-
Narcotics	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>602,601</b>	<b>-</b>	<b>655,422</b>	<b>-</b>	<b>-</b>	<b>40,981</b>	<b>-</b>	<b>346,855</b>	<b>4,754</b>	<b>203,955</b>	<b>1,854,568</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	69,514	-	(70,009)	12,184	104	(17,795)	249	-	14,772	203,705	212,724
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(69,000)	(2,604)	-	-	-	-	-	-	-	-	(71,604)
Capital leases	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Payment to refunding escrow agent	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(69,000)</b>	<b>(2,604)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(71,604)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	514	(2,604)	(70,009)	12,184	104	(17,795)	249	-	14,772	203,705	141,120
FUND BALANCE											
Beginning of year	454,099	2,604	790,773	207,168	6,675	22,147	15,981	-	222,564	501,767	2,223,778
End of year	\$ 454,613	\$ -	\$ 720,764	\$ 219,352	\$ 6,779	\$ 4,352	\$ 16,230	\$ -	\$ 237,336	\$ 705,472	\$ 2,364,898

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2019

	SPECIAL REVENUE						DEBT SERVICE	CAPITAL PROJECTS	COMBINED TOTALS	
	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS						LED SINKING	COMPUTER EQUIPMENT	NONMAJOR GOVERNMENTAL FUNDS	
	DRUG ENFORCEMENT	MULTI-JURISDICTIONAL TASK FORCE	PROJECT INCOME	STATE AND LOCAL GRANTS	LOCAL LAW ENFORCEMENT BLOCK GRANTS & JAG GRANTS	TOTAL FUNDS WITHOUT ANNUAL BUDGETS				TOTAL SPECIAL REVENUE
REVENUES										
Taxes										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales taxes	-	-	-	-	-	1,411	1,411	-	1,411	
Intergovernmental	-	4,206	-	140,650	234,777	379,633	726,488	-	726,488	
Service charges, fees, and commissions	-	-	-	-	-	-	1,094,975	-	1,094,975	
Fines and forfeitures	444,036	-	-	-	-	444,036	1,018,749	-	1,018,749	
Interest	4,738	10	1	3	840	5,592	45,701	3	94,947	
Miscellaneous	-	-	-	-	-	-	10,640	-	10,640	
<b>TOTAL REVENUES</b>	<b>448,774</b>	<b>4,216</b>	<b>1</b>	<b>140,653</b>	<b>235,617</b>	<b>830,672</b>	<b>2,897,964</b>	<b>3</b>	<b>49,243</b>	<b>2,947,210</b>
EXPENDITURES										
Current										
Public Safety										
Executive	-	-	-	-	-	-	-	-	-	
Civil and Support	-	-	-	-	-	-	40,981	-	-	40,981
Finance and Administrative	-	-	-	148,876	11,903	160,779	507,634	-	-	507,634
Fleet	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	4,754	-	-	4,754
Technical Services	-	-	-	-	-	-	203,955	-	-	203,955
Internal Management	-	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	4,206	-	-	-	4,206	659,628	-	-	659,628
Narcotics	62,944	-	-	-	-	62,944	62,944	-	-	62,944
Corrections	-	-	-	-	-	-	602,601	-	-	602,601
Non-departmental	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Debt Service										
Principal	-	-	-	-	-	-	-	1,415,000	-	1,415,000
Interest and agent/issue costs	-	-	-	-	-	-	-	156,975	-	156,975
Capital outlay										
Public Safety										
Finance and Administrative	-	-	-	-	237,400	237,400	237,400	-	19,717	257,117
Special Investigations	-	-	-	-	-	-	-	-	-	-
Narcotics	45,300	-	-	-	-	45,300	45,300	-	-	45,300
<b>TOTAL EXPENDITURES</b>	<b>108,244</b>	<b>4,206</b>	<b>-</b>	<b>148,876</b>	<b>249,303</b>	<b>510,629</b>	<b>2,365,197</b>	<b>1,571,975</b>	<b>19,717</b>	<b>3,956,889</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	340,530	10	1	(8,223)	(13,686)	320,043	532,767	(1,571,972)	29,526	(1,009,679)
OTHER FINANCING SOURCES (USES)										
Transfers in	2,604	-	-	8,226	14,526	25,356	25,356	1,571,775	-	1,597,131
Transfers out	-	-	-	-	-	-	(71,604)	-	-	(71,604)
Capital leases	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,604</b>	<b>-</b>	<b>-</b>	<b>8,226</b>	<b>14,526</b>	<b>25,356</b>	<b>(46,248)</b>	<b>1,571,775</b>	<b>-</b>	<b>1,525,527</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	343,134	10	1	3	840	345,399	486,519	(197)	29,526	515,848
FUND BALANCE										
Beginning of year	173,797	805	38	405	3,806	177,440	2,401,219	382	3,167,105	5,568,706
End of year	\$ 516,931	\$ 815	\$ 39	\$ 408	\$ 4,646	\$ 522,839	\$ 2,887,738	\$ 185	\$ 3,196,631	\$ 6,084,554

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

	TOTAL - ALL FUNCTIONS					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	346,855	-	346,855	298,700	48,155	262,000
Service charges, fees, and commissions	1,094,975	-	1,094,975	1,066,000	28,975	1,120,000
Fines and forfeitures	574,713	-	574,713	525,000	49,713	300,000
Interest	40,109	-	40,109	17,135	22,974	26,920
Miscellaneous	10,640	-	10,640	10,500	140	10,000
<b>TOTAL REVENUES</b>	<b>2,067,292</b>	<b>-</b>	<b>2,067,292</b>	<b>1,917,335</b>	<b>149,957</b>	<b>1,718,920</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Salaries and benefits	25,000	-	25,000	25,000	-	25,000
General operating expenditures	615,826	35,804	651,630	599,500	(52,130)	332,400
Materials and supplies	166,137	(5,331)	160,806	134,500	(26,306)	138,100
Cost of goods sold	415,821	1,061	416,882	420,000	3,118	450,000
Travel	9,453	-	9,453	-	(9,453)	-
Programs and activities	22,405	-	22,405	23,000	595	3,500
Miscellaneous	16,306	-	16,306	6,000	(10,306)	10,000
Capital outlay	583,620	(280,334)	303,286	36,500	(266,786)	464,500
<b>TOTAL EXPENDITURES</b>	<b>1,854,568</b>	<b>(248,800)</b>	<b>1,605,768</b>	<b>1,244,500</b>	<b>(361,268)</b>	<b>1,423,500</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>212,724</b>	<b>248,800</b>	<b>461,524</b>	<b>672,835</b>	<b>(211,311)</b>	<b>295,420</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(71,604)	-	(71,604)	(120,000)	48,396	(177,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(71,604)</b>	<b>-</b>	<b>(71,604)</b>	<b>(120,000)</b>	<b>48,396</b>	<b>(177,000)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>141,120</b>	<b>248,800</b>	<b>389,920</b>	<b>552,835</b>	<b>(162,915)</b>	<b>118,420</b>
<b>FUND BALANCE</b>						
Beginning of year	2,223,778	(302,618)	1,921,160	2,663,450	(742,290)	2,368,623
End of year	<b>\$ 2,364,898</b>	<b>\$ (53,818)</b>	<b>\$ 2,311,080</b>	<b>\$ 3,216,285</b>	<b>\$ (905,205)</b>	<b>\$ 2,487,043</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

COMMISSARY SALES SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	658,388	-	658,388	635,000	23,388	700,000
Fines and forfeitures	-	-	-	-	-	-
Interest	11,955	-	11,955	(1,500)	13,455	9,000
Miscellaneous	1,772	-	1,772	2,000	(228)	2,000
<b>TOTAL REVENUES</b>	<b>672,115</b>	<b>-</b>	<b>672,115</b>	<b>635,500</b>	<b>36,615</b>	<b>711,000</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	99,294	(8)	99,286	85,000	(14,286)	65,000
Cost of goods sold	415,821	1,061	416,882	420,000	3,118	450,000
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	16,306	-	16,306	6,000	(10,306)	10,000
Capital outlay	71,180	-	71,180	3,000	(68,180)	9,000
<b>TOTAL EXPENDITURES</b>	<b>602,601</b>	<b>1,053</b>	<b>603,654</b>	<b>514,000</b>	<b>(89,654)</b>	<b>534,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>69,514</b>	<b>(1,053)</b>	<b>68,461</b>	<b>121,500</b>	<b>(53,039)</b>	<b>177,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(69,000)	-	(69,000)	(120,000)	51,000	(177,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(69,000)</b>	<b>-</b>	<b>(69,000)</b>	<b>(120,000)</b>	<b>51,000</b>	<b>(177,000)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>514</b>	<b>(1,053)</b>	<b>(539)</b>	<b>1,500</b>	<b>(2,039)</b>	<b>-</b>
<b>FUND BALANCE</b>						
Beginning of year	454,099	12,301	466,400	466,400	-	472,240
End of year	<b>\$ 454,613</b>	<b>\$ 11,248</b>	<b>\$ 465,861</b>	<b>\$ 467,900</b>	<b>\$ (2,039)</b>	<b>\$ 472,240</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019  
FUND CLOSED FISCAL YEAR 2019

USPS ASSET FORFEITURE SPECIAL REVENUE FUND

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(2,604)	-	(2,604)	-	(2,604)	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,604)</b>	<b>-</b>	<b>(2,604)</b>	<b>-</b>	<b>(2,604)</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>(2,604)</b>	<b>-</b>	<b>(2,604)</b>	<b>-</b>	<b>(2,604)</b>	<b>-</b>
<b>FUND BALANCE</b>						
Beginning of year	2,604	-	2,604	-	2,604	-
End of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

STATE ASSET FORFEITURE SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	574,713	-	574,713	525,000	49,713	300,000
Interest	10,700	-	10,700	8,000	2,700	7,000
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>585,413</b>	<b>-</b>	<b>585,413</b>	<b>533,000</b>	<b>52,413</b>	<b>307,000</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	260,326	35,804	296,130	297,800	1,670	29,500
Materials and supplies	18,215	75	18,290	9,500	(8,790)	15,100
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	376,881	(345,324)	31,557	25,500	(6,057)	260,000
<b>TOTAL EXPENDITURES</b>	<b>655,422</b>	<b>(309,445)</b>	<b>345,977</b>	<b>332,800</b>	<b>(13,177)</b>	<b>304,600</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(70,009)</b>	<b>309,445</b>	<b>239,436</b>	<b>200,200</b>	<b>39,236</b>	<b>2,400</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>(70,009)</b>	<b>309,445</b>	<b>239,436</b>	<b>200,200</b>	<b>39,236</b>	<b>2,400</b>
<b>FUND BALANCE</b>						
Beginning of year	790,773	(309,520)	481,253	1,030,088	(548,835)	985,005
End of year	\$ 720,764	\$ (75)	\$ 720,689	\$ 1,230,288	\$ (509,599)	\$ 987,405

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

RUDE PROGRAM SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	3,316	-	3,316	2,000	1,316	2,000
Miscellaneous	8,868	-	8,868	8,500	368	8,000
<b>TOTAL REVENUES</b>	<b>12,184</b>	<b>-</b>	<b>12,184</b>	<b>10,500</b>	<b>1,684</b>	<b>10,000</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>12,184</b>	<b>-</b>	<b>12,184</b>	<b>10,500</b>	<b>1,684</b>	<b>10,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>12,184</b>	<b>-</b>	<b>12,184</b>	<b>10,500</b>	<b>1,684</b>	<b>10,000</b>
<b>FUND BALANCE</b>						
Beginning of year	207,168	-	207,168	196,002	11,166	195,953
End of year	<b>\$ 219,352</b>	<b>\$ -</b>	<b>\$ 219,352</b>	<b>\$ 206,502</b>	<b>\$ 12,850</b>	<b>\$ 205,953</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

WIDOWS AND ORPHANS SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	104	-	104	60	44	60
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>104</b>	<b>-</b>	<b>104</b>	<b>60</b>	<b>44</b>	<b>60</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>104</b>	<b>-</b>	<b>104</b>	<b>60</b>	<b>44</b>	<b>60</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>104</b>	<b>-</b>	<b>104</b>	<b>60</b>	<b>44</b>	<b>60</b>
<b>FUND BALANCE</b>						
Beginning of year	6,675	-	6,675	6,587	88	6,578
End of year	<b>\$ 6,779</b>	<b>\$ -</b>	<b>\$ 6,779</b>	<b>\$ 6,647</b>	<b>\$ 132</b>	<b>\$ 6,638</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

RECREATION AND RELIEF SPECIAL REVENUE FUND

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	23,060	-	23,060	23,000	60	21,000
Fines and forfeitures	-	-	-	-	-	-
Interest	126	-	126	150	(24)	500
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>23,186</b>	<b>-</b>	<b>23,186</b>	<b>23,150</b>	<b>36</b>	<b>21,500</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	20,287	-	20,287	20,500	213	38,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	20,694	-	20,694	21,000	306	2,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>40,981</b>	<b>-</b>	<b>40,981</b>	<b>41,500</b>	<b>519</b>	<b>40,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(17,795)</b>	<b>-</b>	<b>(17,795)</b>	<b>(18,350)</b>	<b>555</b>	<b>(18,500)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>(17,795)</b>	<b>-</b>	<b>(17,795)</b>	<b>(18,350)</b>	<b>555</b>	<b>(18,500)</b>
<b>FUND BALANCE</b>						
Beginning of year	22,147	-	22,147	32,815	(10,668)	32,815
End of year	\$ 4,352	\$ -	\$ 4,352	\$ 14,465	\$ (10,113)	\$ 14,315

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

DEPUTY SCHOLARSHIP SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	249	-	249	125	124	160
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>249</u>	<u>-</u>	<u>249</u>	<u>125</u>	<u>124</u>	<u>160</u>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>249</u>	<u>-</u>	<u>249</u>	<u>125</u>	<u>124</u>	<u>160</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>249</u>	<u>-</u>	<u>249</u>	<u>125</u>	<u>124</u>	<u>160</u>
<b>FUND BALANCE</b>						
Beginning of year	15,981	-	15,981	15,771	210	15,766
End of year	<u>\$ 16,230</u>	<u>\$ -</u>	<u>\$ 16,230</u>	<u>\$ 15,896</u>	<u>\$ 334</u>	<u>\$ 15,926</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

REGION 1 COMMUNICATIONS O & M SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	346,855	-	346,855	298,700	48,155	262,000
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>346,855</u>	<u>-</u>	<u>346,855</u>	<u>298,700</u>	<u>48,155</u>	<u>262,000</u>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Finance and Administrative						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	346,855	-	346,855	298,700	(48,155)	262,900
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>346,855</u>	<u>-</u>	<u>346,855</u>	<u>298,700</u>	<u>(48,155)</u>	<u>262,900</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(900)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(900)</u>
<b>FUND BALANCE</b>						
Beginning of year	-	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (900)</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

<b>RESERVE DEPUTIES OPERATING SPECIAL REVENUE FUND</b>						
	<b>ACTUAL (GAAP BASIS)</b>	<b>BUDGETARY TO GAAP DIFFERENCES</b>	<b>ACTUAL (BUDGETARY BASIS)</b>	<b>FINAL BUDGET</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>	<b>ORIGINAL BUDGET</b>
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	15,960	-	15,960	14,000	1,960	14,000
Fines and forfeitures	-	-	-	-	-	-
Interest	3,566	-	3,566	1,800	1,766	2,200
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>19,526</b>	<b>-</b>	<b>19,526</b>	<b>15,800</b>	<b>3,726</b>	<b>16,200</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Special Operations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	3,043	-	3,043	3,500	457	4,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	1,711	-	1,711	2,000	289	1,500
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,754</b>	<b>-</b>	<b>4,754</b>	<b>5,500</b>	<b>746</b>	<b>5,500</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>14,772</b>	<b>-</b>	<b>14,772</b>	<b>10,300</b>	<b>4,472</b>	<b>10,700</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>14,772</b>	<b>-</b>	<b>14,772</b>	<b>10,300</b>	<b>4,472</b>	<b>10,700</b>
<b>FUND BALANCE</b>						
Beginning of year	222,564	-	222,564	216,545	6,019	200,554
End of year	<b>\$ 237,336</b>	<b>\$ -</b>	<b>\$ 237,336</b>	<b>\$ 226,845</b>	<b>\$ 10,491</b>	<b>\$ 211,254</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

CRIME LAB FEES SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	397,567	-	397,567	394,000	3,567	385,000
Fines and forfeitures	-	-	-	-	-	-
Interest	10,093	-	10,093	6,500	3,593	6,000
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>407,660</b>	<b>-</b>	<b>407,660</b>	<b>400,500</b>	<b>7,160</b>	<b>391,000</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Technical Services						
Salaries and benefits	25,000	-	25,000	25,000	-	25,000
General operating expenditures	8,645	-	8,645	3,000	(5,645)	40,000
Materials and supplies	25,298	(5,398)	19,900	16,000	(3,900)	16,000
Cost of goods sold	-	-	-	-	-	-
Travel	9,453	-	9,453	-	(9,453)	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	135,559	64,990	200,549	8,000	(192,549)	195,500
<b>TOTAL EXPENDITURES</b>	<b>203,955</b>	<b>59,592</b>	<b>263,547</b>	<b>52,000</b>	<b>(211,547)</b>	<b>276,500</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>203,705</b>	<b>(59,592)</b>	<b>144,113</b>	<b>348,500</b>	<b>(204,387)</b>	<b>114,500</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>203,705</b>	<b>(59,592)</b>	<b>144,113</b>	<b>348,500</b>	<b>(204,387)</b>	<b>114,500</b>
<b>FUND BALANCE</b>						
Beginning of year	501,767	(5,399)	496,368	699,242	(202,874)	459,712
End of year	<b>\$ 705,472</b>	<b>\$ (64,991)</b>	<b>\$ 640,481</b>	<b>\$ 1,047,742</b>	<b>\$ (407,261)</b>	<b>\$ 574,212</b>

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

**NON-MAJOR DEBT SERVICE FUND  
LED SINKING FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>ACTUAL</u>
<b>REVENUES</b>	
Taxes	\$ -
Intergovernmental	-
Service charges, fees and commissions	-
Fines and forfeitures	-
Interest	3
Miscellaneous	-
<b>TOTAL REVENUES</b>	<u><u>3</u></u>
<b>EXPENDITURES</b>	
Current	
Finance and Administrative	
Salaries and benefits	-
General operating expenditures	-
Materials and supplies	-
Cost of goods sold	-
Travel	-
Programs and activities	-
Miscellaneous	-
Capital outlay	-
Intergovernmental	-
Debt Service	
Principal	1,415,000
Interest and agent/issue costs	156,975
<b>TOTAL EXPENDITURES</b>	<u><u>1,571,975</u></u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,571,972)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Operating transfers in	1,571,775
Operating transfers out	-
Payment to refunding escrow agent	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u><u>1,571,775</u></u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	(197)
<b>FUND BALANCE</b>	
Beginning of year	382
End of year	\$ <u><u>185</u></u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR CAPITAL PROJECT FUND  
COMPUTER EQUIPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - CURRENT AND PROJECT TO DATE  
FOR THE YEAR ENDED JUNE 30, 2019

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE	PROJECT AUTHORIZATION
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Service charges, fees, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	284,793	49,243	334,036	-
Miscellaneous	-	-	-	-
<b>TOTAL REVENUES</b>	<b>284,793</b>	<b>49,243</b>	<b>334,036</b>	<b>-</b>
<b>EXPENDITURES</b>				
Capital outlay				
Public Safety				
Finance and Administration				
Computer supplies and licenses	60,980	-	60,980	-
Professional services	-	-	-	-
Construction	-	-	-	-
Equipment	7,108,802	19,717	7,128,519	(7,108,802)
Miscellaneous	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>7,169,782</b>	<b>19,717</b>	<b>7,189,499</b>	<b>(7,108,802)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(6,884,989)</b>	<b>29,526</b>	<b>(6,855,463)</b>	<b>(7,108,802)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	9,500,000	-	9,500,000	-
Transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>9,500,000</b>	<b>-</b>	<b>9,500,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 2,615,011</b>	<b>29,526</b>	<b>\$ 2,644,537</b>	<b>\$ (7,108,802)</b>
<b>FUND BALANCE</b>				
Beginning of year		3,167,105		
End of year		<u>\$ 3,196,631</u>		

## **COMBINING STATEMENTS INTERNAL SERVICE FUNDS**

Internal Service Funds are 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 \$500,000/aggregate. For amounts in excess of this coverage, the Sheriff is self-insured. For auto loss claims, the Sheriff is self-insured up to \$1,750,000 per accident. Excess liability coverage is in effect for all claims over \$1,750,000, but not exceeding \$4,000,000. All claims are accounted for in this fund.

### **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 re-insurance 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.

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

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET POSITION  
JUNE 30, 2019**

	<b>AUTO LOSS AND GENERAL LIABILITY</b>	<b>GROUP HEALTH AND LIFE INSURANCE</b>	<b>COMBINED TOTALS JUNE 30, 2019</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 183,874	\$ 691,945	\$ 875,819
Share of pooled assets - general pool	-	-	-
Share of pooled assets - bureau pool	-	-	-
Investments	7,873,837	-	7,873,837
Accounts receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Prepays	-	69,536	69,536
Other assets	-	-	-
TOTAL ASSETS	<u>8,057,711</u>	<u>761,481</u>	<u>8,819,192</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	-	115,666	115,666
Due to other funds	176,401	342,282	518,683
Unearned revenue	-	-	-
Claims and judgments payable	-	1,564,020	1,564,020
Non-Current Liabilities			
Claims and judgments payable	7,107,174	-	7,107,174
TOTAL LIABILITIES	<u>7,283,575</u>	<u>2,021,968</u>	<u>9,305,543</u>
<b>NET POSITION</b>			
Restricted - claims	774,136	-	774,136
Unrestricted	-	(1,260,487)	(1,260,487)
TOTAL NET POSITION	<u>\$ 774,136</u>	<u>\$ (1,260,487)</u>	<u>\$ (486,351)</u>
TOTAL LIABILITIES AND NET POSITION	<u>8,057,711</u>	<u>\$ 761,481</u>	<u>8,819,192</u>

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

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2019**

	<b>AUTO LOSS AND GENERAL LIABILITY</b>	<b>GROUP HEALTH AND LIFE INSURANCE</b>	<b>COMBINED TOTALS</b>
			<b>JUNE 30, 2019</b>
<b>REVENUES</b>			
Service charges, fees and commissions			
Premiums	\$ 4,908,650	\$ 16,950,814	\$ 21,859,464
Miscellaneous			
Subrogations	361,992	149,354	511,346
Claims refunds	-	1,431,535	1,431,535
Other	-	-	-
	<u>361,992</u>	<u>1,580,889</u>	<u>1,942,881</u>
<b>TOTAL REVENUES</b>	<u>5,270,642</u>	<u>18,531,703</u>	<u>23,802,345</u>
<b>EXPENSES</b>			
Claims and judgments	4,433,825	17,472,707	21,906,532
Administrative expenses	19,300	1,003,888	1,023,188
Premiums	1,336,222	2,945,663	4,281,885
Miscellaneous	-	24,274	24,274
	<u>5,789,347</u>	<u>21,446,532</u>	<u>27,235,879</u>
<b>OPERATING INCOME (LOSS)</b>	(518,705)	(2,914,829)	(3,433,534)
<b>NONOPERATING REVENUES</b>			
Interest income	194,026	9,243	203,269
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	(324,679)	(2,905,586)	(3,230,265)
<b>TRANSFERS IN</b>	-	2,500,000	2,500,000
<b>TRANSFERS OUT</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	(324,679)	(405,586)	(730,265)
<b>NET POSITION</b>			
Beginning of year	1,098,815	(854,901)	243,914
End of year	<u>\$ 774,136</u>	<u>\$ (1,260,487)</u>	<u>\$ (486,351)</u>

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

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2019**

	<b>AUTO LOSS AND GENERAL LIABILITY</b>	<b>GROUP HEALTH AND LIFE INSURANCE</b>	<b>COMBINED TOTALS</b>
			<b>JUNE 30, 2019</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Premiums received from employer	\$ 4,908,650	13,329,531	\$ 18,238,181
Premiums received from employees	-	2,183,621	2,183,621
Premiums received from retirees and others	-	1,437,662	1,437,662
Receipts from subrogations	361,992	149,354	511,346
Claim refunds received	-	1,431,535	1,431,535
Claims and judgments paid	(4,984,477)	(16,740,559)	(21,725,036)
Administrative fees paid	(19,300)	(1,010,507)	(1,029,807)
Insurance premiums paid	(1,336,222)	(3,015,199)	(4,351,421)
Miscellaneous expenses paid	-	(24,274)	(24,274)
Amounts paid to other funds	176,401	130,162	306,563
Amounts received from other funds	-	-	-
 NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	 <u>(892,956)</u>	 <u>(2,128,674)</u>	 <u>(3,021,630)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Operating transfers in	-	2,500,000	2,500,000
Operating transfers out	-	-	-
 NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	 <u>-</u>	 <u>2,500,000</u>	 <u>2,500,000</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of investments	(11,889,055)	-	(11,889,055)
Maturities of investments	11,707,058	-	11,707,058
Interest received	194,026	9,243	203,269
 NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES	 <u>12,029</u>	 <u>9,243</u>	 <u>21,272</u>
 <b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	 <b>(880,927)</b>	 <b>380,569</b>	 <b>(500,358)</b>
<b>CASH AND CASH EQUIVALENTS</b>			
Beginning of year	1,064,801	311,376	1,376,177
 End of year	 <u>\$ 183,874</u>	 <u>\$ 691,945</u>	 <u>\$ 875,819</u>

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

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2019**

	<b>AUTO LOSS AND GENERAL LIABILITY</b>	<b>GROUP HEALTH AND LIFE INSURANCE</b>	<b>COMBINED TOTALS JUNE 30, 2019</b>
<b>RECONCILIATION TO BALANCE SHEET</b>			
Cash and Cash Equivalents	\$ 183,874	\$ 691,945	\$ 875,819
Share of Pooled Assets - General Pool	-	-	-
<b>TOTAL</b>	<b><u>\$ 183,874</u></b>	<b><u>\$ 691,945</u></b>	<b><u>\$ 875,819</u></b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating income (loss)	<u>\$ (518,705)</u>	<u>\$ (2,914,829)</u>	<u>\$ (3,433,534)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Add back write-offs to bad debt	-	-	-
Changes in assets and liabilities:			
(Increase) decrease in:			
accounts receivable	-	-	-
due from other funds	-	-	-
other assets	-	(69,536)	(69,536)
Increase (decrease) in:			
accounts payable	-	(6,619)	(6,619)
due to other funds	176,401	130,162	306,563
claims payable	(550,652)	732,148	181,496
other liabilities	-	-	-
<b>Net adjustments</b>	<b><u>(374,251)</u></b>	<b><u>786,155</u></b>	<b><u>411,904</u></b>
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<b><u>\$ (892,956)</u></b>	<b><u>\$ (2,128,674)</u></b>	<b><u>\$ (3,021,630)</u></b>



## **COMBINING STATEMENTS AGENCY FUNDS**

Agency Funds are used to account for assets held by the Sheriff as an agent for individual, 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 the state and parish taxes and fees levied within the parish boundaries. This fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies. The sub-funds within the Tax Collector include:

- Miscellaneous Fees – used to collect any miscellaneous fees or charges not collected in another Tax Collector Fund
- Criminal Cash Bonds – used to collect fees and costs associated with criminal cash bonds posted through the Jefferson Parish Correctional Center.
- \$15 Criminal Justice Fees – used to account for the \$15 Criminal Justice Fee that is collected and disbursed to certain entities as per state statute.
- Fines – used to collect any and all fines, fees, or court costs associated with traffic tickets or other fines imposed by the Parish.
- Traffic Camera Fines – used to collect fines related to the Redflex traffic light photo-enforcement program.
- School Bus Safety Program – used to account for fines related to the School Bus Safety program (on board traffic cameras).
- Property Tax – used to account for any and all collections related to property taxes levied within the Parish.
- Sales Tax – used to account for any and all collections related to sales and use taxes levied within the Parish.
- LA Offset – used to account for garnishments levied by the Parish Courts against tax returns to pay for past-due fines and fees.

### **PAYMENT IN LIEU OF TAXES**

This fund is used as a depository for collections of "Payments in Lieu of Taxes" or PILOTS. The Parish of Jefferson and/or its economic development arm (the Jefferson Economic Development Corporation - JEDCO) has entered into agreements with private companies to forgo portions of their taxes in exchange for locating in the Parish or creating jobs in the Parish. Distributions from the fund are made to various parish agencies in the manner prescribed by the PILOT agreements.

### **SHERIFF'S ACCOUNT**

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 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**

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

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

AGENCY FUNDS  
COMBINING STATEMENT OF NET POSITION  
JUNE 30, 2019

	<u>TAX COLLECTOR</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>SHERIFF'S ACCOUNT</u>	<u>INMATE DEPOSIT</u>	<u>PROPERTY AND EVIDENCE</u>	<u>COMBINED TOTALS</u> <u>JUNE 30, 2019</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 149,820	-	1,721,660	\$ 505,540	\$ -	\$ 2,377,020
Share of pooled assets - General Pool	-	-	-	-	129,869	129,869
Share of pooled assets - Bureau Pool	52,856,358	-	-	-	-	52,856,358
Due from other funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>53,006,178</u>	<u>-</u>	<u>1,721,660</u>	<u>505,540</u>	<u>129,869</u>	<u>55,363,247</u>
<b>LIABILITIES</b>						
Liabilities						
Due to other funds	-	-	-	51,377	-	51,377
Due to taxing bodies and others	53,006,178	-	1,721,660	454,163	129,869	55,311,870
<b>Total Liabilities</b>	<u>53,006,178</u>	<u>-</u>	<u>1,721,660</u>	<u>505,540</u>	<u>129,869</u>	<u>55,363,247</u>
<b>NET POSITION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Total Fund Equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>53,006,178</u>	<u>-</u>	<u>\$ 1,721,660</u>	<u>\$ 505,540</u>	<u>\$ 129,869</u>	<u>\$ 55,363,247</u>

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

**AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN  
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>TAX COLLECTOR</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>SHERIFF'S ACCOUNT</u>	<u>INMATE DEPOSIT</u>	<u>PROPERTY AND EVIDENCE</u>	<u>COMBINED TOTALS JUNE 30, 2019</u>
<b>ADDITIONS</b>						
Tax, fines, commissions and other fees	\$ 897,290,520	\$ 1,278,096	\$ -	\$ -	\$ -	\$ 898,568,616
Deposits:						
Sheriff's sales	-	-	20,262,351	-	-	20,262,351
Garnishments	-	-	3,377,635	-	-	3,377,635
Inmate deposits	-	-	-	1,831,581	-	1,831,581
Other	-	-	670,125	-	-	670,125
Amounts received from other funds	599,871	-	-	-	-	599,871
Interest	1,682,104	-	32,070	7,267	1,996	1,723,437
Total Additions	<u>899,572,495</u>	<u>1,278,096</u>	<u>24,342,181</u>	<u>1,838,848</u>	<u>1,996</u>	<u>927,033,616</u>
<b>REDUCTIONS</b>						
Deposits Settled To:						
Sheriff's General Fund	100,396,356	91,142	4,997,513	-	-	105,485,011
Taxing bodies and others	796,675,941	1,186,954	870,544	6,935	-	798,740,374
Litigants/defendants	-	-	14,705,014	-	-	14,705,014
Attorneys, appraisers, and others	-	-	4,321,323	-	-	4,321,323
Other Reductions:						
Commissary Sales Fund	-	-	-	-	-	-
Inmate withdrawals	-	-	-	1,102,391	-	1,102,391
Amounts paid to other funds	599,871	-	32,928	719,199	-	1,351,998
Total Reductions	<u>897,672,168</u>	<u>1,278,096</u>	<u>24,927,322</u>	<u>1,828,525</u>	<u>-</u>	<u>925,706,111</u>
<b>NET CHANGE IN DEPOSIT BALANCES</b>	1,900,327	-	(585,141)	10,323	1,996	1,327,505
<b>DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS BEGINNING OF YEAR</b>	51,105,851	-	2,306,801	495,217	127,873	54,035,742
<b>END OF YEAR</b>	<u>\$ 53,006,178</u>	<u>\$ -</u>	<u>\$ 1,721,660</u>	<u>\$ 505,540</u>	<u>\$ 129,869</u>	<u>\$ 55,363,247</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2019

<b>ALL AGENCY FUNDS - COMBINED</b>				
	<b>Balance 6/30/2018</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 6/30/2019</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,062,696	\$ 33,254,273	\$ (33,939,949)	\$ 2,377,020
Share of pooled assets - General Pool	127,873	1,280,092	(1,278,096)	129,869
Share of pooled assets - Bureau Pool	50,845,174	898,805,062	(896,793,878)	52,856,358
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>54,035,743</u>	<u>933,339,427</u>	<u>(932,011,923)</u>	<u>55,363,247</u>
<b>LIABILITIES</b>				
Liabilities				
Due to other funds	108,568	671,310	(728,501)	51,377
Due to taxing bodies and others	53,927,175	932,668,117	(931,283,422)	55,311,870
Total Liabilities	<u>54,035,743</u>	<u>933,339,427</u>	<u>(932,011,923)</u>	<u>55,363,247</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TAX COLLECTOR AGENCY FUND</b>				
	<b>Balance 6/30/2018</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 6/30/2019</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 260,677	\$ 767,433	\$ (878,290)	\$ 149,820
Share of pooled assets - General Pool	-	-	-	-
Share of pooled assets - Bureau Pool	50,845,174	898,805,062	(896,793,878)	52,856,358
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>51,105,851</u>	<u>899,572,495</u>	<u>(897,672,168)</u>	<u>53,006,178</u>
<b>LIABILITIES</b>				
Liabilities				
Due to other funds	-	-	-	\$ -
Due to taxing bodies and others	51,105,851	899,572,495	(897,672,168)	53,006,178
Total Liabilities	<u>51,105,851</u>	<u>899,572,495</u>	<u>(897,672,168)</u>	<u>53,006,178</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>PAYMENT IN LIEU OF TAXES - 088</b>				
	<b>Balance 6/30/2018</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 6/30/2019</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Share of pooled assets - General Pool	-	1,278,096	(1,278,096)	-
Share of pooled assets - Bureau Pool	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>-</u>	<u>1,278,096</u>	<u>(1,278,096)</u>	<u>-</u>
<b>LIABILITIES</b>				
Liabilities				
Due to other funds	-	-	-	\$ -
Due to taxing bodies and others	-	1,278,096	(1,278,096)	-
Total Liabilities	<u>-</u>	<u>1,278,096</u>	<u>(1,278,096)</u>	<u>-</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2019**

	<b>SHERIFF'S ACCOUNT - FUND 080</b>			
	<b>Balance 6/30/2018</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 6/30/2019</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,306,802	\$ 30,007,081	\$ (30,592,223)	\$ 1,721,660
Share of pooled assets - General Pool	-	-	-	-
Share of pooled assets - Bureau Pool	-	-	-	-
Due from other funds	-	-	-	-
<b>TOTAL ASSETS</b>	<b>2,306,802</b>	<b>30,007,081</b>	<b>(30,592,223)</b>	<b>1,721,660</b>
<b>LIABILITIES</b>				
Liabilities				
Due to other funds	-	-	-	\$ -
Due to taxing bodies and others	2,306,802	30,007,081	(30,592,223)	1,721,660
<b>Total Liabilities</b>	<b>2,306,802</b>	<b>30,007,081</b>	<b>(30,592,223)</b>	<b>1,721,660</b>
<b>NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	<b>INMATE DEPOSIT - FUND 082</b>			
	<b>Balance 6/30/2018</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 6/30/2019</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 495,217	\$ 2,479,759	\$ (2,469,436)	\$ 505,540
Share of pooled assets - General Pool	-	-	-	-
Share of pooled assets - Bureau Pool	-	-	-	-
Due from other funds	-	-	-	-
<b>TOTAL ASSETS</b>	<b>495,217</b>	<b>2,479,759</b>	<b>(2,469,436)</b>	<b>505,540</b>
<b>LIABILITIES</b>				
Liabilities				
Due to other funds	108,568	671,310	(728,501)	\$ 51,377
Due to taxing bodies and others	386,649	1,808,449	(1,740,935)	454,163
<b>Total Liabilities</b>	<b>495,217</b>	<b>2,479,759</b>	<b>(2,469,436)</b>	<b>505,540</b>
<b>NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	<b>PROPERTY AND EVIDENCE - FUND 086</b>			
	<b>Balance 6/30/2018</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 6/30/2019</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Share of pooled assets - General Pool	127,873	1,996	-	129,869
Share of pooled assets - Bureau Pool	-	-	-	-
Due from other funds	-	-	-	-
<b>TOTAL ASSETS</b>	<b>127,873</b>	<b>1,996</b>	<b>-</b>	<b>129,869</b>
<b>LIABILITIES</b>				
Liabilities				
Due to other funds	-	-	-	-
Due to taxing bodies and others	127,873	1,996	-	129,869
<b>Total Liabilities</b>	<b>127,873</b>	<b>1,996</b>	<b>-</b>	<b>129,869</b>
<b>NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**COMBINING SCHEDULE OF FIDUCIARY NET POSITION  
TAX COLLECTOR AGENCY FUNDS  
JUNE 30, 2019 AND 2018**

	<u>MISCELLANEOUS FEES</u>	<u>CRIMINAL CASH BONDS</u>	<u>\$15 CRIMINAL JUSTICE FEES</u>	<u>FINES</u>	<u>SCHOOL BUS SAFETY PROGRAM</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Share of General Pool	-	-	-	-	-
Share of Bureau Pool	339,676	2,511,627	60,865	2,485,468	-
Investments	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>339,676</u>	<u>2,511,627</u>	<u>60,865</u>	<u>2,485,468</u>	<u>-</u>
<b>LIABILITIES</b>					
Due to other funds	-	-	-	-	-
Due to taxing bodies and others	339,676	2,511,627	60,865	2,485,468	-
<b>TOTAL LIABILITIES</b>	<u>339,676</u>	<u>2,511,627</u>	<u>60,865</u>	<u>2,485,468</u>	<u>-</u>
<b>NET POSITION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>339,676</u>	<u>2,511,627</u>	<u>60,865</u>	<u>2,485,468</u>	<u>-</u>

PROPERTY TAX	STATE REVENUE SHARING	SALES TAX	LA OFFSET	TOTALS	
				JUNE 30, 2019	JUNE 30, 2018
\$ -	\$ -	\$ -	\$ 149,820	\$ 149,820	\$ 260,677
-	-	-	-	-	-
4,883,430	-	42,575,292	-	52,856,358	50,845,174
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,883,430</u>	<u>-</u>	<u>42,575,292</u>	<u>149,820</u>	<u>53,006,178</u>	<u>51,105,851</u>
-	-	-	-	-	-
4,883,430	-	42,575,292	149,820	53,006,178	51,105,851
<u>4,883,430</u>	<u>-</u>	<u>42,575,292</u>	<u>149,820</u>	<u>53,006,178</u>	<u>51,105,851</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>4,883,430</u>	<u>-</u>	<u>42,575,292</u>	<u>149,820</u>	<u>53,006,178</u>	<u>51,105,851</u>

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

**COMBINING SCHEDULE OF CHANGES IN DEPOSIT BALANCES  
DUE TO TAXING BODIES AND OTHERS  
TAX COLLECTOR AGENCY FUNDS  
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	MISCELLANEOUS FEES	CRIMINAL CASH BONDS	\$15 CRIMINAL JUSTICE FEES	FINES	SCHOOL BUS SAFETY PROGRAM
<b>DUE TO TAXING BODIES AND OTHERS, BEGINNING OF PERIOD</b>	\$ 298,954	\$ 2,534,557	\$ 87,000	\$ 2,315,601	\$ 40,362
<b>COLLECTIONS</b>					
Ad valorem taxes - current	-	-	-	-	-
Ad valorem taxes - prior years	-	-	-	-	-
Ad valorem taxes - protested	-	-	-	-	-
State revenue sharing	-	-	-	-	-
Sales taxes	-	-	-	-	-
Licenses - occupational, etc.	-	-	-	-	-
Fines, forfeitures and criminal costs	-	-	-	12,296,916	-
Bonds and bond fees	-	297,431	94,555	-	-
Notices, costs, fees, etc.	1,894,604	-	-	-	-
Interest and other	2,197	18,103	594	14,500	149
Refunds	-	-	-	-	-
Amounts received on Due from other funds	-	-	-	599,871	-
<b>TOTAL COLLECTIONS</b>	<b>1,896,801</b>	<b>315,534</b>	<b>95,149</b>	<b>12,911,287</b>	<b>149</b>
<b>DISTRIBUTIONS</b>					
<b>STATE</b>					
LA Dept. of Wildlife and Fisheries	-	-	-	128	-
LA Dept. of Public Safety	-	-	-	46,844	-
LA Dept. of the Treasury (CMIS)	-	-	-	199,776	-
LA Dept. of the Treasury (East Jeff Levee District)	-	-	-	-	-
LA Dept. of Transportation (Crescent City Connection)	-	-	-	-	-
LA Tax Commission	-	-	-	-	-
<b>JEFFERSON PARISH</b>					
Assessor	-	-	-	-	-
Clerk of Court	-	-	16,041	1,029,292	-
Coroner	-	-	-	32,314	-
Council	-	18,103	-	7,033,140	-
District Attorney	343,380	-	56,144	1,355,737	-
Hospital District No. 1	-	-	-	-	-
Hospital District No. 2	-	-	-	-	-
Public School System	-	-	-	90	-
Sheriff	482,558	-	32,342	1,197,965	-
<b>LOCAL MUNICIPALITIES</b>					
City of Gretna	-	-	522	139	-
City of Harahan	-	-	-	570	-
City of Kenner	-	-	-	2,918	-
City of New Orleans	-	-	-	-	-
City of Westwego	-	-	63	697	-
Town of Grand Isle	-	-	-	-	-
Town of Jean Lafitte	-	-	-	50	-
<b>OTHER</b>					
New Orleans Aviation Board	-	-	-	-	-
GNO Parkway Commission	-	-	-	2,148	-
LACLE (Criminal Victims Relief)	-	-	-	173,542	-
Louisiana Supreme Court	-	-	-	15,718	-
Indigent Defender Board	343,380	-	16,172	1,563,676	-
24th Judicial Court	686,761	-	-	-	-
West Jefferson Levee District	-	-	-	-	-
Grand Isle Independent Levee District	-	-	-	-	-
Lafitte Area Independent Levee District	-	-	-	-	-
Grand Isle Port Commission	-	-	-	100	-
State Pension Plans	-	-	-	-	-
Crime Stoppers, Inc.	-	-	-	65,396	-
Refunds to taxpayers	-	320,361	-	21,180	-
Refunds to taxfree shoppers	-	-	-	-	-
Notices, costs, fees, etc.	-	-	-	-	49
Amounts paid on Due to other funds	-	-	-	-	40,462
<b>TOTAL DISTRIBUTIONS</b>	<b>1,856,079</b>	<b>338,464</b>	<b>121,284</b>	<b>12,741,420</b>	<b>40,511</b>
<b>DUE TO TAXING BODIES AND OTHERS, END OF PERIOD</b>	<b>\$ 339,676</b>	<b>\$ 2,511,627</b>	<b>\$ 60,865</b>	<b>\$ 2,485,468</b>	<b>\$ -</b>

PROPERTY TAX	STATE REVENUE SHARING	SALES TAX	LA OFFSET	TOTALS	
				JUNE 30, 2019	JUNE 30, 2018
\$ 5,525,487	\$ -	\$ 40,083,575	\$ 220,315	\$ 51,105,851	\$ 48,059,523
382,448,818	-	-	-	382,448,818	363,135,902
4,231,366	-	-	-	4,231,366	9,802,651
-	-	-	-	-	-
-	8,329,333	-	-	8,329,333	8,286,548
-	-	468,229,424	-	468,229,424	449,156,931
-	-	12,759,188	-	12,759,188	12,851,833
-	-	-	486,411	12,783,327	12,326,328
-	-	-	-	391,986	617,554
1,461,121	-	7,412	-	3,363,137	3,421,981
1,439,561	-	204,497	2,503	1,682,104	1,608,963
3,345,824	-	1,408,117	-	4,753,941	6,099,655
-	-	-	-	599,871	622,836
<u>392,926,690</u>	<u>8,329,333</u>	<u>482,608,638</u>	<u>488,914</u>	<u>899,572,495</u>	<u>867,931,182</u>
-	-	-	-	128	213
-	-	-	-	46,844	30,064
-	-	-	-	199,776	187,490
9,719,656	423,763	-	-	10,143,419	9,930,746
-	-	-	-	-	-
103,350	-	-	-	103,350	91,563
-	-	-	-	-	-
1,167,895	-	-	-	1,167,895	4,315,921
23,813	-	-	-	1,069,146	1,025,674
5,351,593	97,337	-	-	5,481,244	5,356,189
234,678,088	3,747,724	170,601,721	-	416,078,776	404,932,262
-	-	-	-	1,755,261	1,614,909
10	-	-	-	10	(16)
-	-	-	-	-	3
81,262,581	1,786,156	185,264,873	-	268,313,700	257,651,697
31,315,105	1,293,822	66,074,564	-	100,396,356	97,935,593
-	-	9,128,496	-	9,129,157	8,869,985
-	-	2,269,138	-	2,269,708	2,157,030
-	-	37,465,450	-	37,468,368	34,796,561
-	-	1,154,726	-	1,154,726	1,096,993
-	-	2,857,426	-	2,858,186	2,424,293
-	-	630,116	-	630,116	525,010
-	-	271,374	-	271,424	290,828
-	-	1,154,726	-	1,154,726	1,096,993
-	-	-	-	2,148	1,907
-	-	-	-	173,542	156,340
-	-	-	-	15,718	14,344
-	-	-	-	1,923,228	1,746,664
-	-	-	-	686,761	595,403
9,583,216	704,403	-	-	10,287,619	5,388,374
224,523	-	-	-	224,523	219,931
243,551	-	-	-	243,551	222,636
303,101	-	-	-	303,201	243,222
14,071,164	276,128	-	-	14,347,292	10,796,393
-	-	-	-	65,396	60,104
5,177,763	-	1,408,117	-	6,927,421	8,140,735
-	-	354,499	-	354,499	768,139
343,338	-	1,481,695	-	1,825,082	1,577,825
-	-	-	559,409	599,871	622,836
<u>393,568,747</u>	<u>8,329,333</u>	<u>480,116,921</u>	<u>559,409</u>	<u>897,672,168</u>	<u>864,884,854</u>
\$ 4,883,430	\$ -	\$ 42,575,292	\$ 149,820	\$ 53,006,178	\$ 51,105,851



**INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES  
MAJOR GOVERNMENTAL FUNDS**

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

**GENERAL FUND  
SCHEDULE OF REVENUES  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019**

	<b>ACTUAL (GAAP BASIS)</b>	<b>BUDGETARY TO GAAP DIFFERENCES</b>	<b>ACTUAL (BUDGETARY BASIS)</b>	<b>FINAL BUDGET</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>	<b>ORIGINAL BUDGET</b>
<b>TAXES</b>						
Ad valorem taxes	\$ 30,596,972	\$ -	\$ 30,596,972	\$ 30,540,000	\$ 56,972	\$ 30,525,200
Ad valorem taxes - payments in lieu of	50,849	-	50,849	45,000	5,849	89,000
Sales and use taxes	23,204,060	(67,616)	23,136,444	22,774,500	361,944	23,467,340
	<u>53,851,881</u>	<u>(67,616)</u>	<u>53,784,265</u>	<u>53,359,500</u>	<u>424,765</u>	<u>54,081,540</u>
<b>INTERGOVERNMENTAL</b>						
Federal						
Federal grants	1,150,492	(710)	1,149,782	1,000,000	149,782	1,150,000
Housing federal prisoners	-	-	-	-	-	-
State						
State grants	-	-	-	-	-	-
State revenue sharing	1,293,822	-	1,293,822	1,294,000	(178)	1,294,000
State supplemental pay	4,665,551	-	4,665,551	4,654,000	11,551	4,751,000
Basic training and other	25,150	-	25,150	25,000	150	10,000
Video poker allocations	1,538,260	-	1,538,260	1,594,500	(56,240)	1,594,500
Local						
Reimbursed salaries						
Airport and other details	4,713,253	(46,063)	4,667,190	4,500,000	167,190	4,100,000
Other	2,247,333	-	2,247,333	2,144,000	103,333	2,024,000
Reimbursed expenditures	193,018	-	193,018	218,000	(24,982)	218,000
	<u>15,826,879</u>	<u>(46,773)</u>	<u>15,780,106</u>	<u>15,429,500</u>	<u>350,606</u>	<u>15,141,500</u>
<b>SERVICE CHARGES, FEES, AND COMMISSIONS</b>						
Commissions						
Taxes, licenses, etc.	43,328,290	(177,170)	43,151,120	42,604,000	547,120	41,923,340
Fines, forfeitures, etc.	778,398	-	778,398	755,000	23,398	841,000
Other	4,277,783	(1,677)	4,276,106	4,119,000	157,106	4,265,000
Civil and criminal fees	3,526,578	320	3,526,898	3,258,000	268,898	2,958,300
Court attendance fees	320,026	-	320,026	315,000	5,026	290,000
Housing state prisoners	1,247,031	-	1,247,031	1,200,000	47,031	1,550,000
Transportation of prisoners	382,956	-	382,956	380,000	2,956	348,500
Feeding and keeping of prisoners	1,222,784	-	1,222,784	1,210,900	11,884	1,210,900
Rentals	51,606	-	51,606	51,500	106	46,500
Insurance Premiums	27,194	-	27,194	25,300	1,894	27,500
	<u>55,162,646</u>	<u>(178,527)</u>	<u>54,984,119</u>	<u>53,918,700</u>	<u>1,065,419</u>	<u>53,461,040</u>
<b>FINES AND FORFEITURES</b>						
Fines and forfeitures	19,120	-	19,120	1,000	18,120	2,600
	<u>19,120</u>	<u>-</u>	<u>19,120</u>	<u>1,000</u>	<u>18,120</u>	<u>2,600</u>
<b>INTEREST</b>						
	<u>680,532</u>	<u>-</u>	<u>680,532</u>	<u>435,200</u>	<u>245,332</u>	<u>381,200</u>
<b>MISCELLANEOUS</b>						
Public assignments	987,282	-	987,282	961,500	25,782	961,500
Subrogations and claims	629,940	-	629,940	650,000	(20,060)	933,000
Equipment usage	1,220,626	-	1,220,626	1,175,000	45,626	1,200,000
Other	662,983	-	662,983	643,500	19,483	455,000
	<u>3,500,831</u>	<u>-</u>	<u>3,500,831</u>	<u>3,430,000</u>	<u>70,831</u>	<u>3,549,500</u>
<b>TOTAL REVENUES</b>	<u>\$ 129,041,889</u>	<u>\$ (292,916)</u>	<u>\$ 128,748,973</u>	<u>\$ 126,573,900</u>	<u>\$ 2,175,073</u>	<u>\$ 126,617,380</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BY BUREAU  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>EXPENDITURES</b>						
<b>Public Safety</b>						
<b>Executive</b>						
Current						
Salaries and benefits	\$ 1,094,604	\$ 5,069	\$ 1,099,673	\$ 1,104,600	\$ 4,927	\$ 1,359,950
General operating expenditures	299,539	212,979	512,518	509,400	(3,118)	352,000
Materials and supplies	11,382	403	11,785	11,500	(285)	12,000
Travel	11,904	1,572	13,476	13,100	(376)	18,500
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>1,417,429</u>	<u>220,023</u>	<u>1,637,452</u>	<u>1,638,600</u>	<u>1,148</u>	<u>1,747,450</u>
<b>Civil and Support Services</b>						
Current						
Salaries and benefits	15,228,058	(102,071)	15,125,987	15,107,300	(18,687)	13,710,690
General operating expenditures	9,027,002	(19,021)	9,007,981	9,244,875	236,894	9,212,160
Materials and supplies	4,829,198	(46,286)	4,782,912	4,948,200	165,288	5,369,800
Travel	31,408	610	32,018	33,850	1,832	31,650
Programs and activities	-	-	-	-	-	-
Capital outlay	3,260,459	(159,737)	3,100,722	3,148,700	47,978	3,292,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>32,376,125</u>	<u>(326,505)</u>	<u>32,049,620</u>	<u>32,482,925</u>	<u>433,305</u>	<u>31,616,300</u>
<b>Finance and Administrative</b>						
Current						
Salaries and benefits	1,774,994	1,585	1,776,579	1,777,820	1,241	2,686,133
General operating expenditures	690,100	(39,503)	650,597	683,570	32,973	824,000
Materials and supplies	45,558	(9,550)	36,008	40,350	4,342	68,050
Travel	12,836	(371)	12,465	13,600	1,135	17,600
Programs and activities	-	-	-	-	-	-
Capital outlay	798,894	(770,627)	28,267	26,300	(1,967)	38,500
Intergovernmental	16,352	-	16,352	16,500	148	16,500
Debt Service	-	-	-	-	-	-
	<u>3,338,734</u>	<u>(818,466)</u>	<u>2,520,268</u>	<u>2,558,140</u>	<u>37,872</u>	<u>3,650,783</u>
<b>Revenue and Taxation</b>						
Current						
Salaries and benefits	2,437,906	(489)	2,437,417	2,443,375	5,958	2,503,364
General operating expenditures	843,067	13,420	856,487	849,200	(7,287)	1,157,750
Materials and supplies	4,972	289	5,261	5,750	489	8,500
Travel	6,583	(701)	5,882	6,700	818	11,250
Programs and activities	-	-	-	-	-	-
Capital outlay	1,417	-	1,417	1,750	333	4,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>3,293,945</u>	<u>12,519</u>	<u>3,306,464</u>	<u>3,306,775</u>	<u>311</u>	<u>3,685,364</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BY BUREAU  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>Operations</b>						
Current						
Salaries and benefits	22,699,115	5,664	22,704,779	22,754,500	49,721	23,603,615
General operating expenditures	409,343	444	409,787	410,225	438	409,750
Materials and supplies	53,834	2,043	55,877	53,250	(2,627)	98,750
Travel	8,499	965	9,464	9,875	411	14,000
Programs and activities	-	-	-	-	-	-
Capital outlay	13,832	-	13,832	12,750	(1,082)	17,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>23,184,623</u>	<u>9,116</u>	<u>23,193,739</u>	<u>23,240,600</u>	<u>46,861</u>	<u>24,143,115</u>
<b>Special Operations</b>						
Current						
Salaries and benefits	4,286,218	(17,851)	4,268,367	4,290,300	21,933	4,075,031
General operating expenditures	293,891	7,918	301,809	311,800	9,991	362,250
Materials and supplies	72,995	(11,736)	61,259	58,975	(2,284)	107,000
Travel	14,986	(1,130)	13,856	19,500	5,644	15,500
Programs and activities	-	-	-	-	-	-
Capital outlay	23,140	(6,270)	16,870	20,200	3,330	48,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,691,230</u>	<u>(29,069)</u>	<u>4,662,161</u>	<u>4,700,775</u>	<u>38,614</u>	<u>4,608,281</u>
<b>Technical Services</b>						
Current						
Salaries and benefits	11,449,685	(8,122)	11,441,563	11,473,075	31,512	13,115,122
General operating expenditures	565,153	10,952	576,105	595,095	18,990	797,250
Materials and supplies	399,070	11,586	410,656	452,150	41,494	501,500
Travel	29,642	(2,987)	26,655	26,450	(205)	71,000
Programs and activities	-	-	-	-	-	-
Capital outlay	29,433	(1,300)	28,133	30,725	2,592	47,250
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>12,472,983</u>	<u>10,129</u>	<u>12,483,112</u>	<u>12,577,495</u>	<u>94,383</u>	<u>14,532,122</u>
<b>Internal Management</b>						
Current						
Salaries and benefits	514,179	(1,138)	513,041	512,635	(406)	535,997
General operating expenditures	83,095	178	83,273	88,725	5,452	88,000
Materials and supplies	4,919	98	5,017	5,550	533	11,750
Travel	1,508	-	1,508	260	(1,248)	5,250
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>603,701</u>	<u>(862)</u>	<u>602,839</u>	<u>607,170</u>	<u>4,331</u>	<u>641,997</u>
<b>Criminal Investigations</b>						
Current						
Salaries and benefits	12,852,454	(63,931)	12,788,523	12,787,950	(573)	11,857,286
General operating expenditures	238,735	29	238,764	238,935	171	284,050
Materials and supplies	18,558	(360)	18,198	19,050	852	28,750
Travel	13,758	481	14,239	14,900	661	15,500
Programs and activities	-	-	-	-	-	-
Capital outlay	6,745	-	6,745	7,550	805	19,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>13,130,250</u>	<u>(63,781)</u>	<u>13,066,469</u>	<u>13,068,385</u>	<u>1,916</u>	<u>12,204,586</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BY BUREAU  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2019

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>Special Investigations</b>						
Current						
Salaries and benefits	4,185,536	18,865	4,204,401	4,261,175	56,774	5,372,972
General operating expenditures	113,926	605	114,531	114,950	419	152,008
Materials and supplies	5,652	-	5,652	6,150	498	28,400
Travel	9,589	528	10,117	10,150	33	23,500
Programs and activities	-	-	-	-	-	-
Capital outlay	375	-	375	500	125	14,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,315,078</u>	<u>19,998</u>	<u>4,335,076</u>	<u>4,392,925</u>	<u>57,849</u>	<u>5,591,380</u>
<b>Narcotics</b>						
Current						
Salaries and benefits	4,741,535	(59,311)	4,682,224	4,677,525	(4,699)	4,160,269
General operating expenditures	241,703	889	242,592	253,500	10,908	260,250
Materials and supplies	9,456	195	9,651	8,900	(751)	38,000
Travel	7,813	-	7,813	8,775	962	13,000
Programs and activities	-	-	-	-	-	-
Capital outlay	10,791	-	10,791	10,800	9	4,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>5,011,298</u>	<u>(58,227)</u>	<u>4,953,071</u>	<u>4,959,500</u>	<u>6,429</u>	<u>4,475,519</u>
<b>Corrections</b>						
Current						
Salaries and benefits	21,193,424	(38,907)	21,154,517	21,142,550	(11,967)	22,659,400
General operating expenditures	2,193,597	18,907	2,212,504	2,162,975	(49,529)	2,167,000
Materials and supplies	52,782	(9,129)	43,653	45,340	1,687	47,500
Travel	11,074	(376)	10,698	10,750	52	11,500
Programs and activities	-	-	-	-	-	-
Capital outlay	13,893	-	13,893	13,400	(493)	6,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>23,464,770</u>	<u>(29,505)</u>	<u>23,435,265</u>	<u>23,375,015</u>	<u>(60,250)</u>	<u>24,891,900</u>
<b>Grand Totals</b>						
Current						
Salaries and benefits	\$ 102,457,708	\$ (260,637)	\$ 102,197,071	\$ 102,332,805	\$ 135,734	\$ 105,639,829
General operating expenditures	14,999,151	207,797	15,206,948	15,463,250	256,302	16,066,468
Materials and supplies	5,508,376	(62,447)	5,445,929	5,655,165	209,236	6,320,000
Travel	159,600	(1,409)	158,191	167,910	9,719	248,250
Programs and activities	-	-	-	-	-	-
Capital outlay	4,158,979	(937,934)	3,221,045	3,272,675	51,630	3,497,750
Intergovernmental	16,352	-	16,352	16,500	148	16,500
Debt Service	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 127,300,166</u>	<u>\$ (1,054,630)</u>	<u>\$ 126,245,536</u>	<u>\$ 126,908,305</u>	<u>\$ 662,769</u>	<u>\$ 131,788,797</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

FEDERAL GRANTS FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GRANT TO DATE  
FOR THE YEAR ENDED JUNE 30, 2019

	PRIOR YEARS ACTUAL	CURRENT YEAR ACTUAL	GRANT TO DATE ACTUAL	GRANT BUDGET	OVER (UNDER)
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,956,919	5,665,600	10,417,888	16,522,556	(6,104,668)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>4,956,919</u>	<u>5,665,600</u>	<u>10,417,888</u>	<u>16,522,556</u>	<u>(6,104,668)</u>
<b>EXPENDITURES</b>					
Public Safety					
Current					
Executive	-	-	-	-	-
Civil and Support	-	-	-	-	-
Finance & Administrative	-	-	-	-	-
Fleet	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Special Operations	23,552	24,708	48,260	48,260	-
Technical Services	337,862	65,901	403,763	406,312	(2,549)
Internal Management	-	-	-	-	-
Criminal Investigations	-	-	-	-	-
Special Investigations	4,595,505	5,633,339	10,228,844	16,520,130	(6,291,286)
Narcotics	-	-	-	-	-
Corrections	-	-	-	-	-
Non-departmental	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>4,956,919</u>	<u>5,723,948</u>	<u>10,680,867</u>	<u>16,974,702</u>	<u>(6,293,835)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(58,348)</u>	<u>(262,979)</u>	<u>(452,146)</u>	<u>189,167</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	204,631	58,348	262,979	452,146	(189,167)
Transfers out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>204,631</u>	<u>58,348</u>	<u>262,979</u>	<u>452,146</u>	<u>(189,167)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>\$ 204,631</u>	<u>0</u>	<u>0</u>	<u>\$ -</u>	<u>\$ 0</u>
<b>FUND BALANCE</b>					
Beginning of year		24	24		
End of year		<u>\$ 24</u>	<u>\$ 24</u>		

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

**COMMUNICATIONS RESERVE CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - CURRENT AND PROJECT TO DATE  
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2019**

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR ACTUAL</u>	<u>PROJECT TO DATE</u>
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	36,658,454	-	36,658,454
Service charges, fees, and commissions	-	-	-
Fines and Forfeitures	-	-	-
Interest	2,234,432	24,668	2,259,100
Miscellaneous	-	-	-
<b>TOTAL REVENUES</b>	<u>38,892,886</u>	<u>24,668</u>	<u>38,917,554</u>
<b>EXPENDITURES</b>			
Public Safety			
Capital Outlay			
Finance and Administration			
Computer supplies and licenses	1,514,404	-	1,514,404
Professional services	3,683,613	42,598	3,726,211
Miscellaneous	11,100	870,314	881,414
Construction	5,228,512	-	5,228,512
Equipment	51,101,441	-	51,101,441
<b>TOTAL EXPENDITURES</b>	<u>61,539,070</u>	<u>912,912</u>	<u>62,451,982</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(22,646,184)</u>	<u>(888,244)</u>	<u>(23,534,428)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	21,503,899	-	21,503,899
Transfers out	(663,352)	-	(663,352)
Proceeds from loan	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>20,840,547</u>	<u>-</u>	<u>20,840,547</u>
<b>NET CHANGE TO FUND BALANCES</b>	<u>\$ (1,805,637)</u>	<u>(888,244)</u>	<u>\$ (2,693,881)</u>
<b>FUND BALANCE</b>			
Beginning of year		2,545,931	
End of year		<u>\$ 1,657,687</u>	

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

**BUILDINGS AND IMPROVEMENTS CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>PRIOR YEARS ACTUAL</u>	<u>CURRENT YEAR ACTUAL</u>	<u>PROJECT TO DATE ACTUAL</u>
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	648,571	-	648,571
Service charges, fees and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	3,616,284	14,506	3,630,790
Miscellaneous	356,877	-	356,877
<b>TOTAL REVENUES</b>	<u>4,621,732</u>	<u>14,506</u>	<u>4,636,238</u>
<b>EXPENDITURES</b>			
Public Safety			
Current			
Executive	-	-	-
Civil and Support	-	-	-
Finance & Administrative	-	-	-
Fleet	-	-	-
Revenue & Taxation	-	-	-
Operations	-	-	-
Special Operations	-	-	-
Technical Services	-	-	-
Internal Management	-	-	-
Criminal Investigations	-	-	-
Special Investigations	-	-	-
Narcotics	-	-	-
Corrections	-	-	-
Non-departmental	-	-	-
Capital Outlay			
Civil and Support	55,085,971	3,844,547	58,930,518
<b>TOTAL EXPENDITURES</b>	<u>55,085,971</u>	<u>3,844,547</u>	<u>58,930,518</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(50,464,239)</u>	<u>(3,830,041)</u>	<u>(54,294,280)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	41,868,333	700,000	42,568,333
Operating transfers out	(18,000,000)	-	(18,000,000)
Proceeds from sale of bonds	30,004,604	-	30,004,604
Bond issuance costs	(232,470)	-	(232,470)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>53,640,467</u>	<u>700,000</u>	<u>54,340,467</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>\$ 3,176,228</u>	<u>(3,130,041)</u>	<u>\$ 46,187</u>
<b>FUND BALANCE</b>			
Beginning of year		3,176,228	
End of year		<u>\$ 46,187</u>	

## **OTHER INFORMATION**

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS  
For the Year Ended June 30, 2019  
FOR THE YEAR ENDED JUNE 30, 2019

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
<b>FEDERAL AWARDS</b>					
<b>DIRECT PROGRAMS:</b>					
<b>U.S. DEPARTMENT OF JUSTICE</b>					
Bureau of Justice Administration					
Edward Byrne Memorial Justice Assistance Grant- 2010	16.738	2010-DJ-BX-1610	1-Oct-09	30-Sep-13	278,209
Edward Byrne Memorial Justice Assistance Grant- 2013	16.738	2013-DJ-BX-0413	1-Oct-12	30-Sep-16	157,653
Edward Byrne Memorial Justice Assistance Grant- 2014	16.738	2014-DJ-BX-1142	1-Oct-13	30-Sep-17	153,188
Edward Byrne Memorial Justice Assistance Grant- 2015	16.738	2015-DJ-BX-0809	1-Oct-14	30-Sep-18	132,222
Edward Byrne Memorial Justice Assistance Grant- 2016	16.738	2016-DJ-BX-0108	1-Oct-15	30-Sep-19	137,098
Edward Byrne Memorial Justice Assistance Grant- 2017	16.738	2017-DJ-BX-0277	1-Oct-16 #	30-Sep-20	129,623
Edward Byrne Memorial Justice Assistance Grant- 2018	16.738	2018-DJ-BX-0272	1-Oct-17	30-Sep-20	123,463
Federal Bureau of Investigation					
Joint Terroism Task Force 15/16	16.Unknown	FBI 15/16	1-Oct-15	30-Sep-16	17,548
Joint Terroism Task Force 16/17	16.Unknown	FBI 16/17	1-Oct-16	30-Sep-17	17,753
Joint Terroism Task Force 17/18	16.Unknown	FBI 17/18	1-Oct-17	30-Sep-18	18,042
Joint Terroism Task Force 18/19	16.Unknown	FBI 18/19	1-Oct-18	30-Sep-19	18,344
Child Exploitation Task Force 15/16	16.Unknown	FBI 15/16	1-Oct-15	30-Sep-16	17,548
Child Exploitation Task Force 16/17	16.Unknown	FBI 16/17	1-Oct-16	30-Sep-17	17,753
Child Exploitation Task Force 17/18	16.Unknown	FBI 17/18	1-Oct-17	30-Sep-18	18,042
Child Exploitation Task Force 18/19	16.Unknown	FBI 18/19	1-Oct-18	30-Sep-19	18,344
Civil Rights Task Force 17/18	16.Unknown	FBI 17/18	1-Oct-17	30-Sep-18	18,042
Civil Rights Task Force 18/19	16.Unknown	FBI 18/19	1-Oct-18	30-Sep-19	18,344
New Orleans Greanter Violent Crime Organized Task Force (NOGVTF) 15/16	16.Unknown	NOGVCTF 15/16	1-Oct-15	30-Sep-16	35,096
New Orleans Greanter Violent Crime Organized Task Force (NOGVTF) 16/17	16.Unknown	NOGVCTF 16/17	1-Oct-16	30-Sep-17	35,506
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 17/18	16.Unknown	NOGVCTF 17/18	1-Oct-17	30-Sep-18	36,084
IRS-SAR Review Team (SARRT) 2016	16.Unknown	IRS 2016	1-Oct-15	30-Sep-16	-
IRS-SAR Review Team (SARRT) 2017	16.Unknown	IRS 2017	1-Oct-16	30-Sep-17	-
New Orleans Violent Crime Task Force 15/16	16.Unknown	NOVCTF 15/16	1-Oct-15	30-Sep-16	17,548
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 18/19	16.Unknown	NOGVCTF 18/19	1-Oct-18	30-Sep-19	36,888
New Orleans Violent Crime Task Force 16/17	16.Unknown	NOVCTF 16/17	1-Oct-16	30-Sep-17	17,753
New Orleans Violent Crime Task Force 17/18	16.Unknown	NOVCTF 17/18	1-Oct-17	30-Sep-18	18,042
New Orleans Violent Crime Task Force 18/19	16.Unknown	NOVCTF 18/19	1-Oct-18	30-Sep-19	18,344
Organized Crime Drug Enforcement Task force 2017	16.Unknown	SE-LAE-0335	10-Jan-17	30-Sep-17	5,000
USSR-United States Secret Service 15/16	16.Unknown	USSR 15/16	1-Oct-15	30-Sep-16	5,500
USSR-United States Secret Service 16/17	16.Unknown	USSR 16/17	1-Oct-16	30-Sep-17	6,000
USSR-United States Secret Service 17/18	16.Unknown	USSS 17/18	1-Oct-17	30-Sep-18	4,000
USSR-United States Secret Service 17/18	16.Unknown	USSS 18/19	1-Oct-18	30-Sep-19	3,500
Office of Justice Programs					
FY 15 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012	15-NOR-233-AFF	1-Oct-14	30-Sep-15	4,026
FY 16 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012	16-NOR-233-AFF	1-Oct-15	30-Sep-16	7,000
FY 17 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012	17-NOR-233-AFF	1-Oct-16	30-Sep-17	727
FY 14 DNA Backlog Grant	16.741	2014-DN-BX-0071	1-Oct-14	30-Sep-16	11,059
FY 15 DNA Backlog Grant	16.741	2015-DN-BX-0042	1-Jan-16	31-Mar-18	110,063
FY 16 DNA Backlog Grant	16.741	2016-DN-BX-0051	1-Jan-17	31-Mar-19	103,782
FY 17 DNA Backlog Grant	16.741	2017-DN-BX-0041	1-Jan-18	31-Mar-19	150,000
FY 18 DNA Backlog Grant	16.741	2018-DN-BX-0101	1-Jan-19	31-Dec-20	150,000
FY15 BJA Human Trafficking	16.320	2015-VT-BX-K057	1-Oct-15	31-Jan-19	600,000
FY18 BJA Human Trafficking	16.320	2018-VT-BX-K087	1-Oct-18	30-Sep-21	600,000

ACCRUED/ (DEFERRED) REVENUE	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE	TOTAL REVENUE RECOGNIZED	EXPENDITURES			TOTAL EXPENDITURES	
	GRANTS	OTHER			June 30, 2019	FEDERAL AND STATE			LOCAL
						SPENT DIRECTLY BY JPSO	PASSED THROUGH		
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
687	971	-	-	284	-	284	-	284	
-	99,460	-	-	99,460	99,460	-	-	99,460	
-	43,753	-	258	44,011	44,011	-	-	44,011	
-	-	-	91,022	91,022	83,022	8,000	-	91,022	
687	144,184	-	91,280	234,777	226,493	8,284	-	234,777	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
2,933	6,945	-	-	4,012	4,012	-	-	4,012	
-	8,039	-	4,136	12,175	12,175	-	-	12,175	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
392	5,392	-	-	5,000	5,000	-	-	5,000	
-	8,686	-	2,361	11,047	11,047	-	-	11,047	
-	-	-	-	-	-	-	-	-	
-	5,639	-	7,279	12,918	12,918	-	-	12,918	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
5,257	13,564	-	-	8,307	8,307	-	-	8,307	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	20,097	-	5,621	25,718	25,718	-	-	25,718	
-	-	-	-	-	-	-	-	-	
1,493	5,847	-	-	4,354	4,354	-	-	4,354	
-	10,409	-	2,774	13,183	13,183	-	-	13,183	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
1,422	3,573	-	-	2,151	2,151	-	-	2,151	
-	443	-	3,106	3,549	3,549	-	-	3,549	
11,497	88,634	-	25,277	102,414	102,414	-	-	102,414	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	125	125	
-	-	-	-	-	-	-	-	-	
103,782	103,782	-	-	-	-	-	-	-	
2,936	122,863	-	27,131	147,058	147,058	-	-	147,058	
-	55,000	-	45,548	100,548	100,548	-	-	100,548	
57,006	129,828	-	-	72,822	25,137	-	47,685	72,822	
-	11,751	-	54,891	66,642	46,667	-	19,975	66,642	
163,724	423,224	-	127,570	387,070	319,410	-	67,785	387,195	

(Continued)

HARVEY, LOUISIANA  
 JEFFERSON PARISH SHERIFF'S OFFICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)  
 For The Year Ended June 30, 2019  
 SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 2019

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
Justice Management Division					
Organized Crime Drug Enforcement Task Force (OCDEF) #287 FY13	16.Unknown	OCDEF- 287- '13	1-Oct-12	30-Sep-13	25,000
Organized Crime Drug Enforcement Task Force (OCDEF) #278 FY14	16.Unknown	OCDEF- 278- '14	1-Oct-13	30-Sep-14	25,000
Drug Enforcement Administration					
DEA- State and Local Task Force Overtime Assignment 15/16	16.004	DEA 15/16	1-Oct-15	30-Sep-16	52,644
DEA- State and Local Task Force Overtime Assignment 16/17	16.004	DEA 16/17	1-Oct-16	30-Sep-17	53,529
DEA- State and Local Task Force Overtime Assignment 17/18	16.004	DEA 17/18	1-Oct-17	30-Sep-18	54,126
DEA- State and Local Task Force Overtime Assignment 18/19	16.004	DEA 18/19	1-Oct-18	30-Sep-19	73,375
U.S. Marshall's Office					
Equitable Sharing of Federally Forfeited Property	16.922	LA0260000	1-Jul-16	30-Jun-17	Unknown
Equitable Sharing of Federally Forfeited Property	16.922	LA0260000	1-Jul-16	30-Jun-17	Unknown
Equitable Sharing of Federally Forfeited Property	16.922	LA0260000	1-Jul-17	30-Jun-18	Unknown
Equitable Sharing of Federally Forfeited Property	16.922	LA0260000	1-Jul-18	30-Jun-19	Unknown
US Marshalls Overtime 2016	16.Unknown	JLEO-16-0192	1-Oct-15	30-Sep-16	28,200
US Marshalls Overtime 2017	16.Unknown	JLEO-17-0192	1-Oct-16	30-Sep-17	26,000
US Marshalls Overtime 2018	16.Unknown	JLEO-18-0192	1-Oct-17	30-Sep-18	25,000
US Marshalls RETROFIT 2016	16.Unknown	JLEO-16-0192	1-Oct-15	30-Sep-16	5,000
LA-E OPERATION ZEPHYRS (16/17)	16.Unknown	M-16-D34-O-000182	6-Jun-16	11-Sep-16	9,951
US Marshalls Overtime 2019	16.Unknown	JLEO-19-0192	1-Oct-18	30-Sep-19	25,941
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>					
<b>SOCIAL SECURITY ADMINISTRATION</b>					
Inmate Incentive Payment Program (PL 100-503) 15/16	96.006	SOC SEC 15/16	1-Jul-15	30-Jun-16	Unknown
Inmate Incentive Payment Program (PL 100-503) 16/17	96.006	SOC SEC 16/17	1-Jul-16	30-Jun-17	Unknown
Inmate Incentive Payment Program (PL 100-503) 17/18	96.006	SOC SEC 17/18	1-Jul-17	30-Jun-18	Unknown
Inmate Incentive Payment Program (PL 100-503) 18/19	96.006	SOC SEC 18/19	1-Oct-18	30-Sep-19	Unknown
<b>TOTAL - SOCIAL SECURITY ADMINISTRATION</b>					
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
TSA K-9 Explosive Detection Team Program 16/17	97.Unknown	HSTS02-16-H-NCP454	1-Jan-17	31-Dec-17	202,000
TSA K-9 Explosive Detection Team Program 17/18	97.Unknown	HSTS02-18-H-NCP454	1-Jan-18	31-Dec-18	202,000
TSA K-9 Explosive Detection Team Program 18/19	97.Unknown	HSTS02-19-H-NCP454	1-Jan-19	31-Dec-19	202,000
<b>TOTAL - US DEPARTMENT OF HOMELAND SECURITY</b>					
<b>OFFICE OF NATIONAL DRUG CONTROL POLICY</b>					
16 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001 (M)	G16GC0001A	1-Jan-16	30-Jun-18	4,244,930
14 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001 (M)	G14GC0001A	1-Jan-14	13-Dec-16	3,547,079
15 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001 (M)	G15GC0001A	1-Jan-15	31-Dec-17	3,839,792
17 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001 (M)	G17GC0001A	1-Jan-17	30-Jun-19	4,271,777
18 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001 (M)	G18GC0001A	1-Jan-18	31-Dec-19	4,324,369
19 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001 (M)	G19GC0001A	1-Jan-19	31-Dec-19	4,864,311
<b>TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY</b>					
<b>U.S. DEPARTMENT OF THE TREASURY</b>					
U.S. Immigration and Customs Enforcement					
Equitable Sharing of Federally Forfeited Property	16.922	LA0260000	1-Jul-16	30-Jun-17	Unknown
Equitable Sharing of Federally Forfeited Property	21.016	LA0260000	1-Jul-18	30-Jun-19	Unknown
State and Local Law Enforcement Overtime (Operation SLOT) - 15/16	21.Unknown	SLOT 15/16	1-Oct-15	30-Sep-16	19,000
State and Local Law Enforcement Overtime (Operation SLOT) - 16/17	21.Unknown	SLOT 16/17	1-Oct-16	30-Sep-17	15,000
State and Local Law Enforcement Overtime (Operation SLOT) - 17/18	21.Unknown	SLOT 17/18	1-Oct-17	30-Sep-18	15,000
State and Local Law Enforcement Overtime (Operation SLOT) - 18/19	21.Unknown	SLOT 18/19	1-Oct-18	30-Sep-19	15,000
<b>TOTAL - U.S. DEPARTMENT OF THE TREASURY</b>					
<b>U.S. POSTAL SERVICE</b>					
Equitable Sharing of Federally Forfeited Property	16.111	LA0260000	1-Jul-13	30-Jun-14	Unknown
Equitable Sharing of Federally Forfeited Property	16.111	LA0260000	1-Jul-14	30-Jun-15	Unknown
Equitable Sharing of Federally Forfeited Property	16.922	LA0260000	1-Jul-15	30-Jun-16	Unknown
Equitable Sharing of Federally Forfeited Property	16.922	LA0260000	1-Jul-17	30-Jun-18	Unknown
State and Local Law Enforcement Overtime (Operation SLOT) - 12/13	21.Unknown	SLOT 12/13	1-Oct-12	30-Sep-13	Unknown
State and Local Law Enforcement Overtime (Operation SLOT) - 13/14	21.Unknown	SLOT 13/14	1-Oct-13	30-Sep-14	Unknown
<b>TOTAL - U.S. DEPARTMENT OF THE TREASURY</b>					
<b>TOTAL DIRECT PROGRAMS</b>					



JEFFERSON PARISH SHERIFF'S OFFICE  
 HARVEY, LOUISIANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)  
 SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 2019

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
<b>PASS-THROUGH AWARDS:</b>					
<b>U.S. DEPARTMENT OF JUSTICE</b>					
Passed Through Louisiana Department of Public Safety and Corrections					
National Criminal History Improvement Program (NCHP/LAAFIS) - FY13/14	16.554	AFIS 13-14	1-Jul-13	30-Jun-14	383,460
National Criminal History Improvement Program (NCHP/LAAFIS) - FY14/15	16.554	AFIS 14/15	1-Jul-14	30-Jun-15	383,460
National Criminal History Improvement Program (NCHP/LAAFIS) - FY16/17	16.554 (M)	AFIS 16/17	1-Jul-16	30-Jun-17	\$ 383,460
National Criminal History Improvement Program (NCHP/LAAFIS) - FY16/17	16.554 (M)	AFIS 16/17	1-Jul-17	30-Jun-18	\$ 383,460
National Criminal History Improvement Program (NCHP/LAAFIS) - FY18/19	16.554 (M)	AFIS 18/19	1-Jul-18	30-Jun-19	\$ 383,460
Passed Through Louisiana Commission on Law Enforcement:					
Forensic Sciences Improvement Act 2015	16.742	2015-CD-01-2795	1-Jan-16	31-Aug-16	12,436
Coverdell Crime Lab 2016	16.742	2016-CD-01-3505	1-Jan-17	30-Nov-17	13,967
Coverdell Crime Lab 2017	16.742	2017-CD-01-4140	1-Mar-18	30-Nov-18	12,550
Combination Investigation 2013	16.588	2013-WF-01-1751	1-May-14	30-Apr-15	43,757
Combination Investigation 2015	16.588	2013-WF-01-2978	1-Jan-16	31-May-16	8,716
Combination Investigation 2016	16.588	2015-WF-01-3576	1-Jan-17	31-Dec-17	42,887
Coverdell Crime Lab 2018	16.742	2018-CD-01-4663	1-Jan-19 #	30-Nov-17	31,255
Combination Investigation 2017	16.588	2017-WF-01-4172	1-Jan-18	31-Dec-18	42,750
Combination Investigation 2018	16.588	2018-WF-01-4663	1-Jan-19	31-Dec-19	43,429
Domestic Violence 2014	16.588	2014-WF-01-3414	1-Nov-16	31-Mar-17	4,767
Multi-Jurisdictional Task Force	16.738	2015-DJ-01-3047	1-Jan-16	31-Dec-16	43,000
VOCA_Child Abuse Prevention	16.575	2016-VA-03-3798	1-Jul-17	31-Dec-18	83,728
VOCA_Child Abuse Prevention	16.575	2017-VA-03-4331	1-Jan-19	31-Dec-19	64,850
Multi-Jurisdictional Task Force	16.738	2016-DJ-01-3501	1-Jan-17	31-Dec-18	46,592
NCS-X Project	16.734	2015-NX-01-4744	1-Jan-19	31-Dec-19	1,977,500
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>					
<b>FEDERAL HIGHWAY ADMINISTRATION</b>					
Passed Through Louisiana Highway Safety Commission:					
Louisiana Highway Safety- 15/16	20.600	2016-30-24	1-Oct-15	30-Sep-16	245,035
Louisiana Highway Safety- 16/17	20.600	2017-30-30	1-Oct-16	30-Sep-17	151,488
Louisiana Highway Safety- 17/18	20.600	2018-30-30	1-Oct-17	30-Sep-18	158,730
Louisiana Highway Safety- 18/19	20.600	2019-30-30	1-Oct-18	30-Sep-19	154,050
<b>TOTAL - FEDERAL HIGHWAY ADMINISTRATION</b>					
<b>DEPARTMENT OF HOMELAND SECURITY</b>					
Passed through Louisiana Governor's Office of Homeland Security Office of Public Assistance:					
Disaster Grants - Public Assistance (Hurricane KATRINA LA 1603)	97.036	1603-DR-LA	Project Completion		10,071,060
Disaster Grants - Public Assistance (Hurricane KATRINA LA 1603) - Alt. Pr	97.036	1603-DR-LA	Project Completion		194,888
Disaster Grants - Public Assistance (Hurricane GUSTAV LA 1786)	97.036	1786-DR-LA	Project Completion		6,188,780
Disaster Grants - Public Assistance (Hurricane IKE LA 1792)	97.036	1792-DR-LA	Project Completion		596,342
Disaster Grants - Public Assistance (Hurricane LEE LA 4041)	97.036	4041-DR-LA	Project Completion		134,016
Disaster Grants - Public Assistance (Hurricane ISAAC LA 4080)	97.036	4080-DR-LA	Project Completion		3,459,975
Passed through Louisiana State Police					
Disaster Grants - Public Assistance (LA Severe Flooding - BR Livingston LA	97.036	4277-DR-LA	Project Completion		247,197
Office of Domestic Preparedness:					
Passed through New Orleans City Council/New Orleans Police Department COPS 2007- Coplink					
	97.067	2007-CKWX-0037	31-Aug-10	31-Aug-13	-
Passed through Louisiana Governor's Office of Homeland Security					
FY 15 Port Security Grant Program SWAT Googles	97.056	EMW-2015-PU-00073-S01	1-Sep-15	31-Aug-18	68,301
FY 16 Port Security Grant Program SWAT Gear	97.056	EMW-2016-PU-00061-S01	1-Sep-16	31-Aug-19	62,492
FY 17 Port Security Grant Program SWAT Gear	97.056	EMW-2017-PU-00004-S01	1-Sep-16	31-Aug-19	112,332
FY15 State Homeland Security Grant Program LPR Camera	97.067	EMW-2015-SS-00043-S01	1-Sep-15	28-Feb-18	25,000
FY16 State Homeland Security Grant Program Servers	97.067	EMW-2016-SS-00018-S01	1-Sep-16	28-Feb-19	30,000
FY16 State Homeland Security Grant Program SWAT Gear	97.067	EMW-2016-SS-00018-S01	1-Sep-16	28-Feb-19	36,403
Operation Stonegarden 2016	97.067	EMW-2016-SS-00018-S01	1-Sep-16	28-Feb-19	75,000
Operation Stonegarden 2017	97.067	EMW-2017-SS-00058-S01	1-Sep-17	28-Feb-20	40,000
<b>TOTAL - DEPARTMENT OF HOMELAND SECURITY</b>					
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
Passed Through Louisiana Department of Children and Family Services:					
Alario Center DSNAP Security Services - Hurricane Isaac	10.Unknown	UNKNOWN	Project Completion		-
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>TOTAL - PASS THROUGH AWARDS</b>					
<b>TOTAL FEDERAL AWARDS</b>					

ACCRUED/ (DEFERRED) REVENUE June 30, 2018	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2019	TOTAL REVENUE RECOGNIZED	EXPENDITURES FEDERAL AND STATE			TOTAL EXPENDITURES
	GRANTS	OTHER			SPENT DIRECTLY BY JPSO	PASSED THROUGH	LOCAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 383,460	\$ -	\$ -	\$ 383,460	\$ 383,460	\$ -	\$ -	\$ 383,460
-	383,460	-	-	383,460	383,460	-	-	383,460
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	12,550	-	-	12,550	12,550	-	-	12,550
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	31,255	31,255	31,255	-	-	31,255
-	40,768	-	-	40,768	40,768	-	-	40,768
-	9,869	-	10,022	19,891	19,891	-	-	19,891
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,764	33,937	-	-	23,173	23,173	-	-	23,173
-	-	-	20,066	20,066	20,066	-	-	20,066
-	4,206	-	-	4,206	4,206	-	-	4,206
-	114,470	-	26,180	140,650	140,650	-	-	140,650
10,764	215,800	-	87,523	292,559	292,559	-	-	292,559
10,764	599,260	-	87,523	676,019	676,019	-	-	676,019
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
65,183	131,268	-	-	66,085	66,085	-	-	66,085
-	21,533	-	82,818	104,351	104,351	-	-	104,351
65,183	152,801	-	82,818	170,436	170,436	-	-	170,436
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(126,308)	18,341	-	(144,649)	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(64,533)	6,841	-	(71,374)	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(190,841)	25,182	-	(216,023)	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
39,981	76,256	-	-	36,275	12,091	-	24,184	36,275
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
14,313	25,936	-	-	11,623	11,623	-	-	11,623
-	39,236	-	764	40,000	25,306	-	14,694	40,000
54,294	141,428	-	764	87,898	49,020	-	38,878	87,898
(136,547)	166,610	-	(215,259)	87,898	49,020	-	38,878	87,898
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ (60,600)	\$ 918,671	\$ -	\$ (44,918)	\$ 934,353	\$ 895,475	\$ -	\$ 38,878	\$ 934,353
\$ 876,165	\$ 7,401,309	\$ -	\$ 971,297	\$ 7,496,441	\$ 4,922,320	\$ 2,131,792	\$ 106,663	\$ 7,160,775

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE  
 HARVEY, LOUISIANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 For The Year Ended June 30, 2019  
 SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 2019

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
<b>STATE AND LOCAL AWARDS</b>					
<b>JEFFERSON PARISH COMMUNITY JUSTICE AGENCY</b>					
Westbank/Gretna Task Force 15/16	N/A	Gretna Task Force 15/16	1-Jul-15	30-Jun-16	Unknown
Westbank/Gretna Task Force 16/17	N/A	Gretna Task Force 16/17	1-Jul-16	30-Jun-17	Unknown
Westbank/Gretna Task Force 17/18	N/A	Gretna Task Force 17/18	1-Jul-17	30-Jun-18	Unknown
Westbank/Gretna Task Force 18/19	N/A	Gretna Task Force 18/19	1-Jul-18	30-Jun-19	Unknown
Jefferson Parish Human Services Authority 15/16	N/A	5UP9SP020166-02	24-Aug-15	30-Jun-16	26,000
Jefferson Parish Human Services Authority 16/17	N/A	5UP9SP020166-02	1-Jul-16	30-Jun-17	13,000
Jefferson Parish Human Services Authority 17/18	N/A	5UP9SP020166-02	1-Jul-16	30-Jun-17	13,000
Jefferson Parish Human Services Authority 18/19	N/A	5UP9SP020166-02	18-Jul-19	30-Jun-19	13,000
Total					
<b>DEPARTMENT OF TREASURY, STATE OF LOUISIANA</b>					
Act 41 - Line-item Appropriation - JPSO Cops and Clergy	N/A	CEA # 11-279	1-Jul-11	30-Sep-12	25,000
Total					
<b>TOTAL STATE AND LOCAL AWARDS</b>					
<b>GRAND TOTAL</b>					

ACCRUED/ (DEFERRED) REVENUE June 30, 2018	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2019	TOTAL REVENUE RECOGNIZED	EXPENDITURES			TOTAL EXPENDITURES
	GRANTS	OTHER			SPENT DIRECTLY BY JPSO	PASSED THROUGH	LOCAL	
\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	-
-	-	-	-	-	-	-	-	-
22,598	59,914	-	-	37,316	37,316	-	-	37,316
-	82,942	-	9,355	92,297	92,297	-	-	92,297
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,500	6,500	-	-	-	-	-	-	-
-	13,000	-	-	13,000	13,000	-	-	13,000
29,098	162,356	-	9,355	142,613	142,613	-	-	142,613
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>\$ 29,098</b>	<b>\$ 162,356</b>	<b>\$ -</b>	<b>\$ 9,355</b>	<b>\$ 142,613</b>	<b>\$ 142,613</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,613</b>
<b>\$ 905,263</b>	<b>\$ 7,563,665</b>	<b>\$ -</b>	<b>\$ 980,652</b>	<b>\$ 7,639,054</b>	<b>\$ 5,064,933</b>	<b>\$ 2,131,792</b>	<b>\$ 106,663</b>	<b>\$ 7,303,388</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
 HARVEY, LOUISIANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2019

**NOTES TO SCHEDULE:**

1) **Basis of Presentation**

The schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Sheriff under programs of the federal government for the year ended June 30, 2017. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Sheriff, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Sheriff.

2) **Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles of OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Sheriff has not elected to use the 10 percent de minimis indirect cost rate.

(M) Represents a "Major" grant under OMB Uniform Guidance.

**RECONCILIATION TO GENERAL LEDGER**

Total grant revenues per above:	
PY Accrual (Deferral)	\$ (905,263)
Grant Assistance Received	7,563,665
CY Accrual (Deferral)	980,652
Net Grant Revenues Recognized Per the Schedule	<u>\$ 7,639,054</u>
Revenues per General Ledger:	
1-1-01-41110-0-00-00000 Federal Grants	\$ 305,569
1-1-01-41120-0-00-00000 Federal Grants - Pass Through	844,212
1-1-01-41510-0-00-00000 State Grants	-
1-1-11-45110-0-00-00000 USPS Asset Forfeiture	-
1-1-13-45110-0-00-00000 Drug Enforcement Fund	444,036
1-1-20-41120-0-00-40030 Multi-Jurisdictional Task Force Grant	4,206
1-1-23-41110-0-00-413100, 41320 & 41330 DNA Backlog & Capacity	247,606
1-1-23-41110-0-00-xxxxx TSA GRANTS	166,675
1-1-23-41110-0-00-xxxxx HIDTA:	5,023,961
1-1-23-41110-0-00-xxxxx HOMELAND SECURITY (SHSP)(UASI) & (GOSHEP) :	
41110-0-00-46223	36,275
41110-0-00-46240	72,822
41110-0-00-46250	11,623
41110-0-00-46260	40,000
41110-0-00-46290	66,642
1-1-24-41510-3-03-60500 LCLE-PASS Through	140,650
1-1-87-41110-0-00-44900 Law Enforcement Block Grants - 2015	284
1-1-87-41110-0-00-44100 Law Enforcement Block Grants - 2016	99,460
1-1-87-41110-0-00-44100 Law Enforcement Block Grants - 2017	44,011
1-1-87-41110-0-00-44100 Law Enforcement Block Grants - 2018	91,022
Total Revenues Per General Ledger	<u>\$ 7,639,054</u>

STATE OF LOUISIANA, PARISH OF JEFFERSON

AFFIDAVIT

**Joseph P. Lopinto III, Sheriff  
and Ex-Officio Tax Collector of the Parish of Jefferson**

**BEFORE ME**, the undersigned authority, personally came and appeared, Joseph P. Lopinto, III, the Sheriff and Ex-Officio Tax Collector of Jefferson Parish, State of Louisiana, who after being duly sworn, deposed and said:

**The following information is true and correct:**

\$4,883,430 is the amount of cash on hand in the property tax collector bank accounts on June 30, 2019;

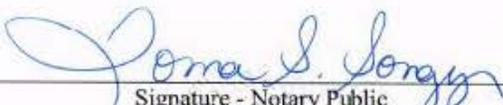
He further deposed and said:

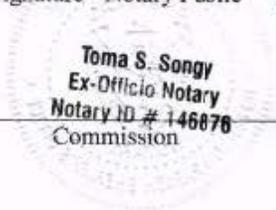
**All itemized statements of the amount of taxes collected for fiscal year 2019 (tax year 2018), by taxing authority, are true and correct.**

**All itemized statements of all taxes assessed and uncollected for the fiscal year 2019 (tax year 2018), which indicate the reasons for the failure to collect, by taxing authority, are true and correct.**

  
\_\_\_\_\_  
Signature - Joseph P. Lopinto, III  
Sheriff of Jefferson Parish

**SWORN** to and subscribed before me, Notary, this 6 day of November 2019, in my office in Harvey, Louisiana.

  
\_\_\_\_\_  
Signature - Notary Public

  
\_\_\_\_\_  
Toma S. Songy  
Ex-Officio Notary  
Notary ID # 146876  
Commission

JEFFERSON PARISH SHERIFF'S OFFICE

TAXROLL STATUS REPORT - 2018 TAX ROLL YEAR  
AS OF JUNE 30, 2019

Tax Code	Taxing Body	Mills Levied	Original 2018 Tax Levy	Supplements	Reductions	Adjudicated Supplements	2018 Collectible Tax Roll	Collections Made	Refunds	Refunds To Process	Net Collections	Amount To Be Collected	Collectible Tax Roll Not Yet Collected
01M	Parish - Kenner Only	0.65	\$ 341,093	\$ 672	\$ (2,186)	\$ 83	\$ 339,662	\$ 336,418	\$ (834)	\$ (49)	\$ 335,535	\$ 4,127	1.22%
02M	Parish of Jefferson	1.31	4,190,101	8,300	(47,813)	1,216	4,151,803	4,123,903	(16,795)	(2,372)	4,104,735	47,068	1.13%
03M	Jefferson Library Maintenance	6.17	22,972,535	45,468	(245,937)	6,510	22,778,576	22,616,381	(87,022)	(11,639)	22,517,719	260,856	1.15%
04M	Jefferson Health Unit	2.14	7,967,796	15,770	(85,301)	2,258	7,900,523	7,844,267	(30,183)	(4,037)	7,810,047	90,476	1.15%
05M	Juvenile Detention Home	3.32	12,361,215	24,466	(132,336)	3,503	12,256,848	12,169,564	(46,805)	(6,247)	12,116,512	140,336	1.14%
06C	Coroner - Forensic Facility	0.97	3,611,591	7,148	(38,665)	1,023	3,581,098	3,555,598	(13,680)	(1,825)	3,540,093	41,005	1.15%
06M	Coroner - Office	0.54	2,010,577	3,979	(21,525)	570	1,993,601	1,979,405	(7,616)	(1,016)	1,970,773	22,828	1.15%
07M	Court & Judicial/Community Park	0.97	3,611,607	7,148	(38,664)	1,023	3,581,114	3,555,616	(13,680)	(1,825)	3,540,111	41,004	1.14%
09M	Jefferson Special Services District	2.42	6,961,667	15,160	(67,929)	1,828	6,910,726	6,860,466	(25,303)	(1,812)	6,833,352	77,374	1.12%
12M	Jefferson Transportation System	1.90	7,074,292	14,002	(75,735)	2,005	7,014,564	6,964,616	(26,796)	(3,581)	6,934,239	80,325	1.15%
13M	Jefferson Mobility Impaired Transportation	0.95	3,537,207	7,001	(37,867)	1,003	3,507,343	3,482,368	(13,398)	(1,791)	3,467,179	40,164	1.15%
14M	Ambulance Service Dist No. 2	10.99	562,422	343	(8,872)	358	554,250	550,015	(2,405)	(24)	547,585	6,665	1.20%
16M	Consolidated Garbage Dist No. 1	3.86	11,017,016	24,182	(108,305)	2,915	10,935,807	10,855,834	(40,358)	(2,904)	10,812,572	123,235	1.13%
21M	Jefferson Parish Sheriff	8.28	30,828,554	61,017	(330,041)	8,737	30,568,266	30,350,608	(116,777)	(15,610)	30,218,220	350,046	1.15%
23M	Consolidated Sewer District No. 1 (East & West)	3.46	9,942,449	21,676	(97,272)	2,613	9,869,465	9,797,127	(36,332)	(2,604)	9,758,191	111,274	1.13%
27M	Eastbank Consolidated Fire Protection District	24.01	42,444,802	113,361	(330,532)	5,280	42,232,910	41,906,347	(67,197)	(7,834)	41,831,317	401,593	0.95%
28M	Fire Protection District No. 3	19.20	3,417,034	2,120	(20,806)	1,054	3,399,402	3,368,930	(7,506)	(576)	3,360,848	38,554	1.13%
29M	Fire Protection District No. 5	19.09	3,709,154	234	(28,767)	3,782	3,684,403	3,647,864	(12,395)	(3,278)	3,632,191	52,212	1.42%
30M	Fire Protection District No. 9	21.10	1,079,811	658	(17,034)	687	1,064,121	1,055,990	(4,618)	(47)	1,051,325	12,796	1.20%
31M	Fire Protection District No. 6 - M	23.36	4,734,625	16,103	(70,203)	1,456	4,681,981	4,635,710	(24,351)	(1,091)	4,610,268	71,713	1.53%
32M	Fire Protection District No. 7 - M	23.98	3,753,188	93	(16,984)	1,259	3,737,556	3,704,598	(5,946.64)	(1,063.91)	3,697,587.12	39,969	1.07%
32B	Fire Protection District No. 7 - B	2.30	359,981	9	(1,629)	121	358,481	355,320	(570)	(102)	354,648	3,834	1.07%
33M	Fire Protection District No. 8 - M	24.05	7,765,736	1,945	(180,050)	3,398	7,591,029	7,589,761	(127,725)	(2,593)	7,459,443	131,586	1.73%
34	Consolidated Water District No. 1 10	3.43	11,896,835	25,033	(109,377)	3,119	11,815,610	11,724,737	(41,027)	(2,870)	11,680,840	134,770	1.14%
41M	Consolidated Recreation and Playground District	10.00	28,534,869	62,647	(280,600)	7,551	28,324,468	28,117,290	(104,555)	(7,534)	28,005,201	319,267	1.13%
42B	Playground District No. 2 - Sub Dist No. 1	2.67	877,360	216	(20,163)	377	857,789	857,660	(14,260)	(288)	843,112	14,678	1.71%
64B	Consolidated Drainage District No. 2 (SELA)	4.73	17,260,793	34,709	(183,315)	4,837	17,117,024	16,994,829	(65,677)	(8,912)	16,920,239	196,785	1.15%
64M	Consolidated Drainage District No. 2 - M	4.64	16,932,363	34,048	(179,827)	4,745	16,791,330	16,671,460	(64,427)	(8,743)	16,598,289	193,041	1.15%
69M	Community Center and Playground Dist No. 16	10.99	562,422	343	(8,872)	358	554,250	550,015	(2,405)	(24)	547,585	6,665	1.20%
73M	Jefferson Levee District (Eastbank)	4.01	10,188,186	23,520	(74,687)	1,721	10,138,740	10,055,434	(18,648)	(1,763)	10,035,022	103,717	1.02%
74M	Grand Isle Levee District	4.66	238,481	145	(3,762)	152	235,016	233,220	(1,020)	(10)	232,190	2,826	1.20%
75C	Jefferson Parish School Board - C	2.91	14,893,032	29,477	(159,441)	4,221	14,767,289	14,662,139	(56,416)	(7,546)	14,598,176	169,113	1.15%
75M	Jefferson Parish School Board - M	7.00	10,834,681	21,444	(115,993)	3,071	10,743,203	10,666,706	(41,043)	(5,490)	10,620,173	123,030	1.15%
75M	Jefferson Parish School Board - M	4.00	26,062,807	51,584	(279,021)	7,386	25,842,756	25,658,743	(98,729)	(13,205)	25,546,809	295,948	1.15%
75J	Jefferson Parish School Board - J	9.00	33,509,323	66,323	(358,741)	9,496	33,226,401	32,989,812	(126,937)	(16,978)	32,845,897	380,504	1.15%
77M	Grand Isle Port Commission	5.00	320,776	156	(4,037)	163	317,059	315,132	(1,094)	(11)	314,026	3,032	0.96%
79M	West Jefferson Levee District	9.78	10,558,498	8,081	(192,082)	5,549	10,380,047	10,334,489	(90,021)	(13,870)	10,230,599	149,448	1.44%
80M	Consolidated Road Lighting District	2.90	8,251,362	18,168	(81,377)	2,190	8,190,342	8,130,285	(30,321)	(2,185)	8,097,778	92,564	1.13%
81	Inspector General	0.48	1,365,725	3,007	(13,469)	362	1,355,626	1,345,688	(5,019)	(362)	1,340,307	15,319	1.13%
88	SNIBD	45.00	961,062	-	(8,277)	-	952,785	941,342	(2,540)	(1,013)	937,790	14,995	1.57%
91M	Jefferson Road Lighting District No. 7	5.50	281,479	171	(4,440)	179	277,390	275,270	(1,204)	(12)	274,054	3,336	1.20%
92M	Fire Protection District No. 4	16.65	795,396	10,767	(9,253)	435	797,345	790,729	(1,004)	(438)	789,286	8,059	1.01%
UNKN	Lafitte Area Levee Ind Levee	5.54	248,022	3,583	(2,717)	145	249,032	246,808	(168)	(146)	246,494	2,538	1.02%
		363.91	\$ 388,827,926	\$ 784,273	\$ (4,093,905)	\$ 108,737	\$ 385,627,032	\$ 382,868,489	\$ (1,494,806)	\$ (165,323)	\$ 381,208,360	\$ 4,418,672	1.15%

Note: This schedule includes only the activity related to the 2019 tax roll (i.e., the current year tax roll). Activity related to prior years' tax rolls is not presented

**JEFFERSON PARISH SHERIFF'S OFFICE**

**TAXROLL STATUS REPORT - 2018 TAX ROLL YEAR  
AS OF JUNE 30, 2019**

Per the above schedule, approximately 1.13 percent of the total tax levy has yet to be collected. Reasons for not collecting total roll include:

- > Adjudications
- > Bankruptcies
- > NSF payments
- > Dual assessments
- > Assessments under review by the Louisiana Tax Commission
- > Insufficient notice on tax sale
- > Business closed
- > Pending court cases

The Sheriff continues to make collections on this tax roll as the above noted items are resolved.

**RECONCILIATION OF TAXROLL STATUS REPORT TO DISTRIBUTION SUMMARY REPORT**

	<b>Collections Made</b>	<b>Refunds</b>	<b>Refunds To Process</b>	<b>Net Collections</b>
Per Taxroll Status Report (above)	\$ 382,868,489	\$ (1,494,806)	\$ (165,323)	\$ 381,208,360
Other Collections	(97)	-	-	(97)
Refunds Not Yet Processed	-	-	165,323	165,323
Refunds of Cost	-	(72,509)	-	(72,509)
Per Distribution Report	382,868,392	(1,567,315)	-	381,301,078
Collections of Costs, Fees, etc.	570,643	-	-	570,643
Security Districts	590,181	-	-	590,181
Total Per Distribution Report	384,029,216	(1,567,315)	-	382,461,902
Interest on delinquent payments	626,244	-	-	626,244
Total Collections	384,655,461	(1,567,315)	-	383,088,146
Other Collections	8,709	-	-	8,709
State Revenue Sharing	-	-	-	-
Total Distributed to Date	<u>\$ 384,664,170</u>	<u>\$ (1,567,315)</u>	<u>\$ -</u>	<u>\$ 383,096,855</u>

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

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Agency Head Name/Title: Joseph P. Lopinto, III**

<u>Purpose</u>	<u>Amount</u>
Salary	180,338 (1)
Benefits - Retirement - Employer Required Contributions	22,091 (2)
Benefits - Insurance (Group Health)	14,568 (3)
Benefits - Other	2,788 (4)
Car Allowance	- (5)
Vehicle Provided by Agency	Yes (5)
Per Diem	-
Reimbursements	-
Membership Dues	5,480 (6)
Travel (meal per diems)	
Tuition and Registration Fees	1,080 (7)
Conference Travel (Airfare, Lodging, Conference Expenses)	2,238 (7)
Continuing Professional Education Fees	-
Housing	-
Unvouchered Expenses	-
Special Meals	-

**Notes to Schedule:**

- (1) The Sheriff's salary is set by state statutes and includes a 10% expense allowance.
- (2) The Sheriff is a member of the Louisiana Sheriff's Pension and Relief Fund, as are all full-time employees of the Sheriff's Office. The employer contribution rate for 2018 was 12.75% of eligible salary. This represents that contribution cost to the office.
- (3) The Sheriff's Office is self-insured for group health coverage. All full-time employees are covered by the health plan upon hire. Under state law, the Sheriff's Office pays 100% of the employee-only coverage. The Sheriff's Office also pays a percent of family, spousal, or child coverage. This amount represents the cost to the office.
- (4) The Sheriff's Office provides some supplemental insurance coverage to each of its employees, including a term life policy, accidental death and dismemberment, short-term disability, and professional liability. The Sheriff pays 100% of these costs. This amount represents the cumulative cost of these coverages.
- (5) The Sheriff is assigned a departmental take-home vehicle; however, no amount is considered taxable under the IRS rules for vehicles provided to Law Enforcement Officers. The use of the vehicle is considered to be a "working condition benefit" and it meets the definition of a "qualified non-personal use vehicle". While some personal use is allowed, the car is primarily used for public safety/business purposes. Use of the vehicle is limited to in-parish travel (in general) and personal use is typically made up of commuting. The Sheriff pays an "in-parish" vehicle usage fee of \$100/month as per office policy.
- (6) Amount represents membership dues to various professional organizations related to the position of Sheriff such as, the National Sheriff's Association (NSA), the Major Counties Association, and the Louisiana State Bar Association (LSBA).
- (7) Includes attendance at various conferences such as for the NSA's Mid-winter conference, Jefferson Bar Association conference, the ICAP conference, and the LSA's annual conference.

# STATISTICAL SECTION





# STATISTICAL SECTION NARRATIVE

This part of the Sheriff’s Comprehensive Annual Financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Sheriff’s overall financial health.

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These schedules contain trend information to help the reader understand how the Sheriff’s financial performance and well-being have changed over time.

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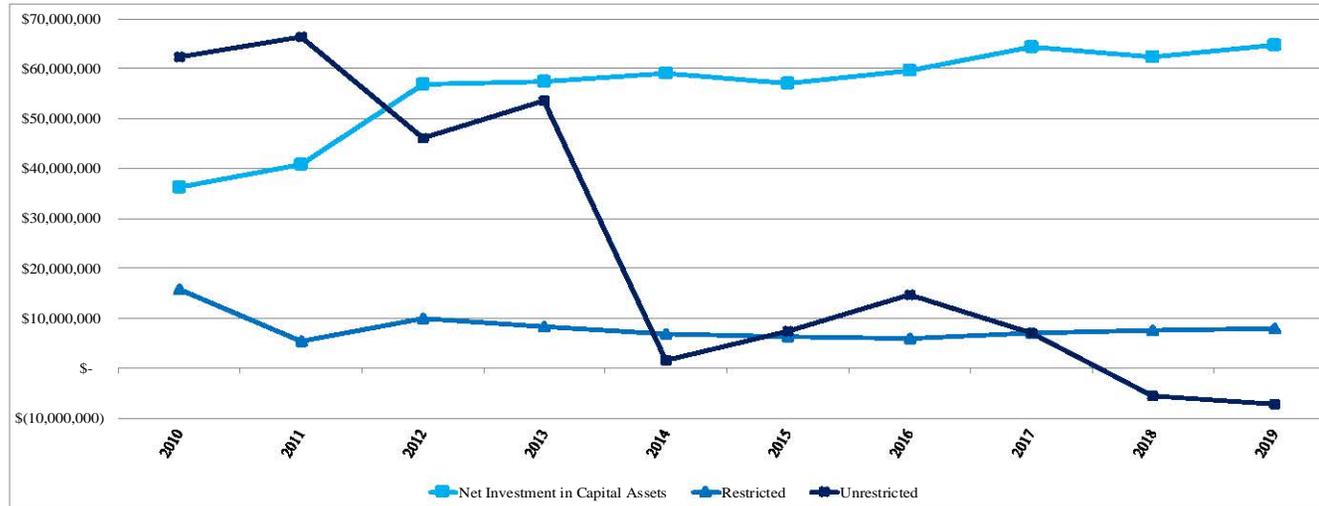
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(ACCRUAL BASED OF ACCOUNTING)

(UNAUDITED)

	(1) 2010	2011	2012	2013	(2) 2014	2015	2016	2017	2018	2019
<b>Governmental Activities</b>										
Net Investment in Capital Assets	\$ 36,309,560	\$ 40,824,480	\$ 56,942,313	\$ 57,400,787	\$ 59,055,613	\$ 57,080,147	\$ 59,672,449	\$ 64,391,627	\$ 62,376,088	\$ 64,740,267
Restricted										
911 Emergency Communications	-	-	4,599,345	6,199,781	6,064,003	6,221,370	5,846,598	5,513,724	6,490,996	7,125,734
Debt Service	918	587	215	817	453	71	674	279	382	185
Construction	11,188,111	1,225,622	774,562	-	-	-	-	-	-	-
Claims and Judgments	4,557,006	4,220,604	4,484,174	2,132,751	679,918	-	-	1,498,965	1,098,815	774,136
Unrestricted	62,324,878	66,348,132	46,145,349	53,496,116	1,554,367	7,314,015	14,675,896	6,999,238	(5,546,162)	(7,233,659)
<b>TOTAL GOVERNMENTAL ACTIVITIES NET POSITION</b>	<b>\$ 114,380,473</b>	<b>\$ 112,619,425</b>	<b>\$ 112,945,958</b>	<b>\$ 119,230,252</b>	<b>\$ 67,354,354</b>	<b>\$ 70,615,603</b>	<b>\$ 80,195,617</b>	<b>\$ 78,403,833</b>	<b>\$ 64,420,119</b>	<b>\$ 65,406,663</b>

NOTES:

- (1) Amounts have been restated to include the amounts restricted for construction that were previously reported as unrestricted. These funds were provided by the LED Limited Tax Revenue Bonds, Series 2008 and are restricted for construction projects.
- (2) Amounts have been restated to include adjustments required by GASB Statements 68 and 71 related to pension liabilities.



CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(ACCRUAL BASED OF ACCOUNTING)

(UNAUDITED)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Expenses</b>										
Governmental Activities:										
Public Safety										
Executive	\$ 1,005,405	\$ 1,035,717	\$ 1,000,118	\$ 1,060,985	\$ 1,017,289	\$ 1,104,874	\$ 965,621	\$ 1,662,142	\$ 1,931,283	\$ 1,525,868
Management Services	14,720,136	16,350,210	12,667,751	12,956,160	13,534,956	12,868,149	13,616,751	13,104,553	13,446,781	34,144,711
Finance and Administrative	18,394,493	14,122,461	9,585,890	9,729,961	10,075,299	11,248,184	11,539,343	11,367,771	11,458,242	6,737,200
Fleet	11,737,429	13,907,332	14,595,410	13,564,442	12,489,132	12,748,774	11,392,905	11,023,729	13,069,790	-
Revenue and Taxation	3,336,852	3,535,963	3,459,727	3,286,041	3,247,624	3,872,359	3,564,091	3,472,475	1,510,326	5,834,371
Operations	20,879,408	21,323,000	22,202,679	23,224,794	22,595,108	22,763,550	22,808,960	24,599,544	27,148,492	23,427,110
Special Operations	7,856,018	8,491,219	4,375,301	6,049,249	4,383,286	5,149,953	4,881,433	5,601,166	4,117,517	6,250,361
Technical Services	12,540,770	11,164,826	15,127,681	17,281,779	18,153,634	18,397,173	18,700,879	19,604,658	19,677,278	17,106,166
Internal Management	2,626,990	2,100,305	1,916,858	1,483,852	1,013,074	587,863	613,514	667,075	1,083,151	829,528
Criminal Investigations	10,625,771	10,868,039	11,700,193	11,725,916	11,848,570	12,349,841	12,591,923	13,734,348	13,725,558	14,150,974
Special Investigations	9,223,796	8,266,818	9,825,741	9,556,757	10,247,417	9,616,545	9,870,223	11,412,317	11,073,382	10,298,903
Narcotics	3,324,151	5,026,303	4,869,626	4,222,232	4,240,403	4,385,646	4,637,320	5,064,879	4,979,199	5,745,156
Corrections	20,334,590	21,025,512	22,973,991	23,575,235	23,559,157	23,841,527	24,017,738	25,538,712	26,220,598	25,894,475
Interest on Long-term Debt and fees	1,418,625	1,383,364	1,036,057	1,145,093	954,144	842,100	756,311	651,184	540,914	418,335
<b>Total Governmental Activities Expenses</b>	<b>138,024,434</b>	<b>138,601,069</b>	<b>135,337,023</b>	<b>138,862,496</b>	<b>137,359,093</b>	<b>139,776,538</b>	<b>139,957,012</b>	<b>147,504,553</b>	<b>149,982,511</b>	<b>152,363,158</b>
<b>Total Primary Government Expenses</b>	<b>\$ 138,024,434</b>	<b>\$ 138,601,069</b>	<b>\$ 135,337,023</b>	<b>\$ 138,862,496</b>	<b>\$ 137,359,093</b>	<b>\$ 139,776,538</b>	<b>\$ 139,957,012</b>	<b>\$ 147,504,553</b>	<b>\$ 149,982,511</b>	<b>\$ 152,363,158</b>
<b>Program Revenue (See Table 3)</b>										
Governmental Activities:										
Charges for Services										
Executive	\$ 125,802	\$ 182,488	\$ 204,147	\$ 219,818	\$ 134,766	\$ 100,495	\$ 79,414	\$ 171,291	\$ 173,013	\$ 166,502
Management Services	8,157,530	7,884,073	8,056,991	7,697,723	8,047,278	8,423,646	8,712,202	8,488,109	8,639,652	9,618,569
Finance and Administrative	2,621,181	2,574,831	2,748,263	2,733,937	2,969,211	2,990,964	3,219,371	3,205,307	4,113,750	5,127,894
Fleet	1,197,979	1,204,649	1,084,085	1,108,698	1,100,132	1,139,455	1,168,138	1,160,790	1,208,083	-
Revenue and Taxation	97,192	95,814	99,121	96,807	102,287	31,822	-	-	-	-
Operations	77,766	75,087	63,872	56,666	57,618	48,309	52,735	32,957	23,498	27,403
Special Operations	99,642	188,073	82,227	81,781	64,360	52,228	133,218	109,609	102,144	95,223
Technical Services	2,023,546	2,026,208	849,039	8,885	12,486	177,770	5,382	2,019	1,393	1,247
Internal Management	246	-	196	51	51	-	-	-	-	48
Criminal Investigations	1,102,485	1,005,459	1,124,205	1,092,419	1,155,426	1,232,172	1,205,829	1,180,122	1,225,581	1,472,954
Special Investigations	8,570	402,674	420,738	416,413	415,989	428,218	417,710	467,082	463,150	461,009
Narcotics	7,930	2,890	122	1,655	2,872	2,306	2,926	689	1,442	1,776
Corrections	3,114,325	2,993,485	3,170,606	3,085,132	3,033,528	3,439,618	3,890,157	3,805,120	3,710,216	3,524,284
Total Charges for Services	18,634,194	18,635,731	17,903,612	16,599,985	17,096,004	18,067,003	18,887,082	18,623,095	19,661,922	20,496,909
Operating Grants and Contributions	12,806,193	13,128,709	19,033,090	21,961,748	17,966,921	21,879,035	22,914,367	23,379,741	23,686,068	25,097,069
Capital Grants and Contributions	5,791,591	2,624,790	2,683,774	1,004,562	738,021	507,517	459,674	472,475	205	43,805
<b>Total Governmental Activities Program Revenues</b>	<b>\$ 37,231,978</b>	<b>\$ 34,389,230</b>	<b>\$ 39,620,476</b>	<b>\$ 39,566,295</b>	<b>\$ 35,800,946</b>	<b>\$ 40,453,555</b>	<b>\$ 42,261,123</b>	<b>\$ 42,475,311</b>	<b>\$ 43,348,195</b>	<b>\$ 45,637,783</b>
<b>Net (Expense) Revenue</b>										
<b>TOTAL PRIMARY GOVERNMENT NET (EXPENSE)</b>	<b>\$ (100,792,456)</b>	<b>\$ (104,211,839)</b>	<b>\$ (95,716,547)</b>	<b>\$ (99,296,201)</b>	<b>\$ (101,558,147)</b>	<b>\$ (99,322,983)</b>	<b>\$ (97,695,889)</b>	<b>\$ (105,029,242)</b>	<b>\$ (106,634,316)</b>	<b>\$ (106,725,375)</b>

CHANGES IN NET POSITION  
 LAST TEN FISCAL YEARS  
 (ACCRUAL BASED OF ACCOUNTING)

(UNAUDITED)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Governmental Activities:</b>										
Taxes										
Property Taxes	\$ 26,588,133	\$ 26,514,809	\$ 26,767,993	\$ 27,447,509	\$ 27,810,657	\$ 28,506,512	\$ 28,739,300	\$ 29,514,255	\$ 29,916,247	\$ 30,596,972
Property Taxes - Payments in Lieu of	-	-	-	-	-	-	-	88,949	90,974	50,849
Sales Taxes	18,963,942	21,008,979	20,922,633	22,622,549	22,131,936	22,955,740	22,390,927	22,873,663	23,214,151	23,204,060
Intergovernmental										
State Revenue Sharing	1,311,187	1,310,917	1,305,506	1,302,140	1,297,687	1,296,204	1,243,006	1,293,783	1,294,084	1,293,822
Video Poker Allocations	1,795,230	1,847,360	1,776,197	1,798,858	1,665,316	1,625,919	1,655,037	1,622,587	1,589,831	1,538,260
Commissions										
Commissions on Tax Collections	40,979,299	43,598,557	43,090,170	50,894,975	44,054,063	46,693,546	46,039,225	45,609,370	46,677,808	48,438,068
Charges for Services										
Court Attendance	245,786	248,982	225,522	172,890	428,181	298,215	336,514	337,341	293,600	320,026
Unrestricted Interest	471,844	141,301	111,741	285,712	263,475	345,267	352,734	878,547	1,013,896	1,085,982
Miscellaneous										
Gain (Loss) on Disposal of Capital Assets	360,898	733,042	33,844	163,821	532,309	3,257	691,059	(124,322)	-	71,906
Subrogations	509,566	513,692	1,313,670	352,122	364,674	534,962	5,391,880	699,115	989,634	629,940
Other	3,122,905	6,533,152	495,804	539,919	334,100	324,610	436,221	444,170	309,050	482,035
<b>Total Primary Government General Revenues</b>	<b>\$ 94,348,790</b>	<b>\$ 102,450,791</b>	<b>\$ 96,043,080</b>	<b>\$ 105,580,495</b>	<b>\$ 98,882,398</b>	<b>\$ 102,584,232</b>	<b>\$ 107,275,903</b>	<b>\$ 103,237,458</b>	<b>\$ 105,389,275</b>	<b>\$ 107,711,920</b>
<b>Extraordinary Items</b>										
Forgiveness of CDL loan - FEMA	\$ -	\$ -	\$ -	\$ -	\$ 7,233,273	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Extraordinary Items</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,233,273</b>	<b>\$ -</b>				
<b>Changes in Net Position</b>										
<b>Total Primary Government</b>	<b>\$ (6,443,666)</b>	<b>\$ (1,761,048)</b>	<b>\$ 326,533</b>	<b>\$ 6,284,294</b>	<b>\$ 4,557,524</b>	<b>\$ 3,261,249</b>	<b>\$ 9,580,014</b>	<b>\$ (1,791,784)</b>	<b>\$ (1,245,041)</b>	<b>\$ 986,545</b>

NOTES:

**PROGRAM REVENUES BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS  
(ACCRUAL BASED OF ACCOUNTING)**

(UNAUDITED)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Function/Program</b>										
Governmental Activities:										
Public Safety										
Executive	\$ 155,847	\$ 212,501	\$ 231,281	\$ 243,684	\$ 155,050	\$ 157,454	\$ 136,795	\$ 241,694	\$ 259,230	\$ 241,341
Management Services	8,622,501	8,324,862	8,220,677	7,959,245	8,188,040	8,711,341	9,007,438	8,780,937	8,945,784	10,148,083
Finance and Administrative	8,925,246	5,755,459	4,472,078	3,761,580	3,829,737	4,022,916	4,535,940	4,124,562	4,965,430	6,146,698
Fleet	1,222,015	1,228,612	1,108,380	1,132,274	1,111,831	1,201,490	1,231,638	1,219,301	1,268,646	-
Revenue and Taxation	139,254	127,291	129,125	126,639	136,724	158,326	128,308	118,003	113,502	1,016,398
Operations	1,828,751	1,832,723	1,949,081	1,813,033	1,745,735	2,601,780	2,428,047	2,590,932	2,693,833	1,905,591
Special Operations	714,633	1,247,000	1,440,790	2,892,888	1,020,482	950,241	1,039,206	1,228,069	953,750	1,285,093
Technical Services	3,510,662	2,920,883	9,942,245	9,691,403	8,341,750	8,830,816	8,763,271	8,652,990	9,202,357	8,672,189
Internal Management	454,840	266,986	82,896	48,382	21,279	41,717	44,513	46,293	47,644	49,641
Criminal Investigations	1,888,863	1,821,053	1,956,680	1,930,517	1,960,856	2,498,055	2,523,045	2,497,167	2,617,254	2,954,024
Special Investigations	796,795	1,120,497	1,042,509	4,680,856	4,342,719	5,042,694	5,251,501	5,783,688	5,660,870	6,124,593
Narcotics	4,999,238	5,561,709	4,880,560	1,228,953	1,023,886	1,237,272	1,687,382	1,768,235	1,284,479	1,924,504
Corrections	3,973,333	3,969,654	4,164,174	4,056,841	3,922,857	4,999,453	5,484,039	5,423,440	5,335,416	5,169,628
<b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES</b>	<b>\$ 37,231,978</b>	<b>\$ 34,389,230</b>	<b>\$ 39,620,476</b>	<b>\$ 39,566,295</b>	<b>\$ 35,800,946</b>	<b>\$ 40,453,555</b>	<b>\$ 42,261,123</b>	<b>\$ 42,475,311</b>	<b>\$ 43,348,195</b>	<b>\$ 45,637,783</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 4

FUND BALANCES - GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASED OF ACCOUNTING)

(UNAUDITED)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Committed	\$ 22,896,674	\$ 20,171,872	\$ 16,933,975	\$ 18,192,138	\$ 16,007,540	\$ 13,766,580	\$ 11,519,657	\$ 8,541,186	\$ -	\$ -
Assigned	8,020,350	9,572,835	13,195,835	10,123,193	8,011,591	10,835,309	10,826,281	12,837,360	10,999,907	11,899,316
Unassigned	27,888,459	37,449,851	17,356,624	31,560,605	35,006,900	36,195,083	40,086,050	34,895,036	43,046,232	42,549,190
<b>Total General Fund</b>	<b>\$ 58,805,483</b>	<b>\$ 67,194,558</b>	<b>\$ 47,486,434</b>	<b>\$ 59,875,936</b>	<b>\$ 59,026,031</b>	<b>\$ 60,796,972</b>	<b>\$ 62,431,988</b>	<b>\$ 56,273,582</b>	<b>\$ 54,046,139</b>	<b>\$ 54,448,506</b>
Major Funds										
Restricted	\$ 11,188,110	\$ 1,225,622	\$ 5,373,907	\$ 6,199,781	\$ 6,064,003	\$ 6,221,370	\$ 5,846,598	\$ 5,513,724	\$ 6,490,996	\$ 7,125,734
Assigned	12,081,421	10,470,168	11,647,912	8,813,983	10,307,506	9,448,529	9,165,763	10,593,674	5,722,183	1,703,899
<b>Total Major Funds</b>	<b>\$ 23,269,531</b>	<b>\$ 11,695,790</b>	<b>\$ 17,021,819</b>	<b>\$ 15,013,764</b>	<b>\$ 16,371,509</b>	<b>\$ 15,669,899</b>	<b>\$ 15,012,361</b>	<b>\$ 16,107,398</b>	<b>\$ 12,213,179</b>	<b>\$ 8,829,633</b>
Other Governmental Funds										
Restricted	\$ 918	\$ 587	\$ 215	\$ 817	\$ 453	\$ 71	\$ 674	\$ 279	\$ 382	\$ 185
Assigned	4,063,966	5,639,521	3,344,115	3,833,977	3,842,961	4,571,027	5,123,760	5,316,231	5,568,323	6,084,368
<b>Total Other Governmental Funds</b>	<b>\$ 4,064,884</b>	<b>\$ 5,640,108</b>	<b>\$ 3,344,330</b>	<b>\$ 3,834,794</b>	<b>\$ 3,843,414</b>	<b>\$ 4,571,098</b>	<b>\$ 5,124,434</b>	<b>\$ 5,316,510</b>	<b>\$ 5,568,705</b>	<b>\$ 6,084,553</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 86,139,898</b>	<b>\$ 84,530,456</b>	<b>\$ 67,852,583</b>	<b>\$ 78,724,494</b>	<b>\$ 79,240,954</b>	<b>\$ 81,037,969</b>	<b>\$ 82,568,783</b>	<b>\$ 77,697,490</b>	<b>\$ 71,828,023</b>	<b>\$ 69,362,692</b>

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASED OF ACCOUNTING)

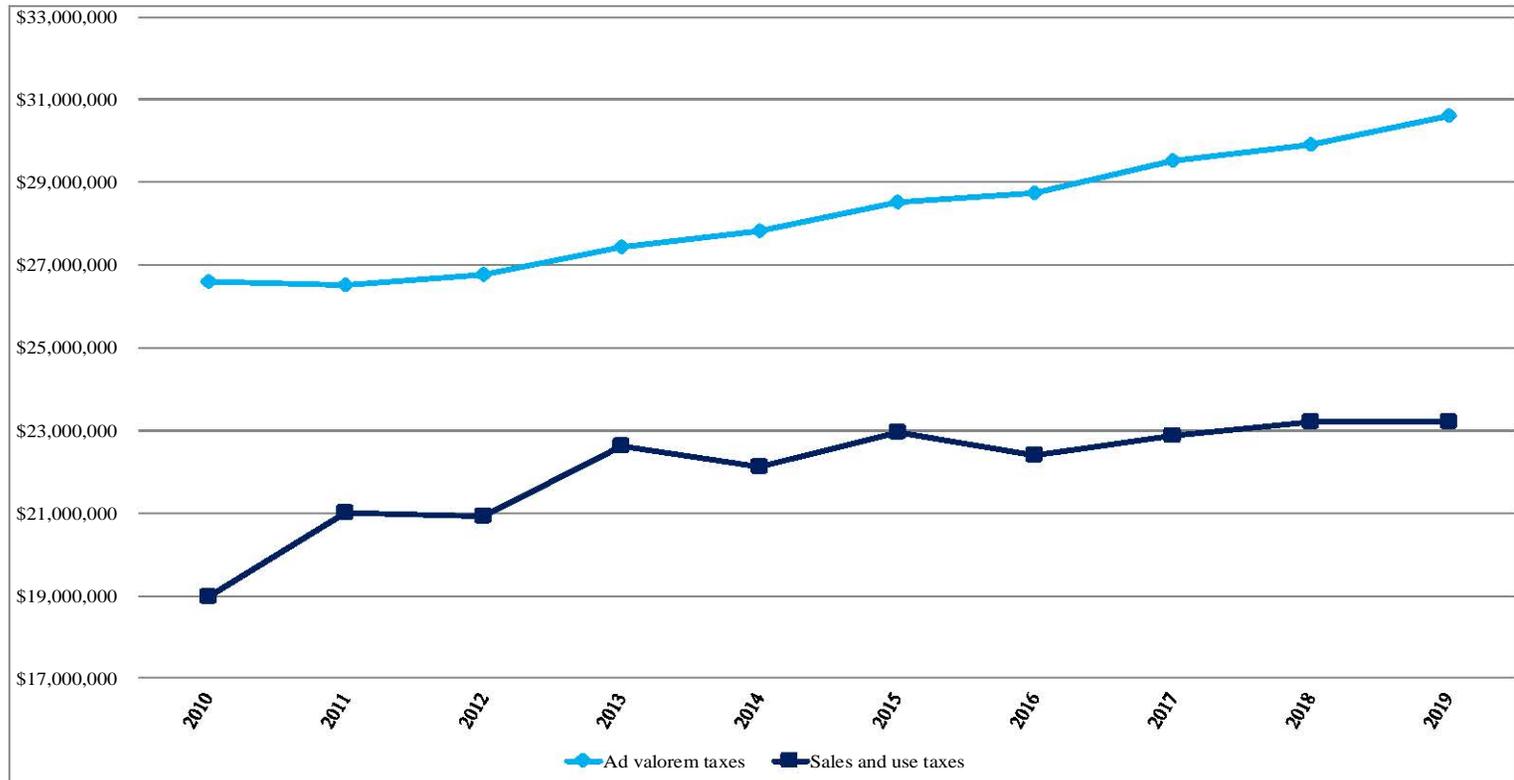
(UNAUDITED)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenues</b>										
Taxes (See Table 6)	\$ 45,552,075	\$ 47,523,788	\$ 47,690,626	\$ 50,070,058	49,942,593	51,462,252	51,130,227	52,476,867	53,221,372	53,853,295
Intergovernmental	29,081,150	25,094,636	30,436,146	30,983,949	26,995,332	27,125,587	27,348,403	27,834,132	28,120,411	29,840,794
Service charges, fees, and commissions	47,374,819	50,188,237	50,044,612	57,442,876	50,862,438	54,153,219	54,212,738	53,397,529	54,334,715	56,272,198
Fines and forfeitures	885,041	1,599,650	890,389	724,057	523,134	578,387	917,996	918,152	411,944	1,037,869
Interest	445,798	110,529	82,097	252,298	239,716	330,669	318,708	808,214	874,729	882,713
Miscellaneous	5,801,908	9,525,061	3,832,360	3,135,908	3,285,798	2,962,868	8,671,644	3,536,429	3,656,145	3,511,477
<b>TOTAL REVENUES</b>	<b>\$ 129,140,791</b>	<b>\$ 134,041,901</b>	<b>\$ 132,976,230</b>	<b>\$ 142,609,146</b>	<b>\$ 131,849,011</b>	<b>\$ 136,612,982</b>	<b>\$ 142,599,716</b>	<b>\$ 138,971,323</b>	<b>\$ 140,619,316</b>	<b>\$ 145,398,346</b>
<b>Expenditures</b>										
Current										
Public Safety										
Executive	\$ 960,686	\$ 980,643	\$ 960,758	\$ 998,408	\$ 966,508	\$ 1,071,916	\$ 948,806	\$ 1,656,654	\$ 1,842,048	\$ 1,417,429
Management Services	13,601,713	14,837,693	11,799,048	11,869,910	12,490,721	11,918,601	12,863,931	12,266,340	12,587,940	32,417,106
Finance and Administrative	8,259,327	7,584,634	7,445,682	8,552,384	10,091,212	10,097,096	10,422,384	9,385,884	9,586,625	3,846,368
Fleet	12,352,472	12,133,469	11,264,401	12,157,864	12,679,015	10,143,537	13,914,345	11,843,258	10,608,561	
Revenue & Taxation	3,229,992	3,370,695	3,317,192	3,051,732	3,041,552	3,707,518	3,416,474	3,221,951	3,464,209	3,293,945
Operations	20,106,779	19,969,583	20,941,848	21,241,054	20,762,574	21,541,824	21,763,650	22,790,749	23,223,282	23,184,623
Special Operations	6,385,363	6,883,766	3,802,280	5,410,642	3,926,562	4,610,775	4,331,999	5,038,024	4,339,232	4,720,692
Technical Services	11,944,312	9,883,680	13,690,557	15,721,968	16,727,553	17,203,221	17,903,648	18,060,593	17,425,588	16,368,052
Internal Management	2,104,175	1,683,980	1,725,575	1,169,297	548,621	550,710	596,259	623,868	624,814	603,701
Criminal Investigations	10,229,839	10,279,642	11,162,177	10,845,558	11,073,349	11,870,236	12,238,692	12,905,125	12,854,004	13,130,250
Special Investigations	9,629,257	8,928,906	9,521,296	8,887,308	9,728,130	9,332,379	10,149,263	12,091,600	11,133,201	10,608,045
Narcotics	4,130,344	4,182,644	4,032,317	3,652,293	3,636,696	4,075,360	4,334,725	4,544,226	4,421,513	5,074,242
Corrections	19,707,731	19,950,036	21,961,680	21,844,968	22,064,181	22,973,475	23,292,035	23,953,657	24,799,837	24,067,371
<b>Total Public Safety</b>	<b>\$ 122,641,990</b>	<b>\$ 120,669,371</b>	<b>\$ 121,624,811</b>	<b>\$ 125,403,386</b>	<b>\$ 127,736,674</b>	<b>\$ 129,096,648</b>	<b>\$ 136,176,211</b>	<b>\$ 138,381,929</b>	<b>\$ 136,910,854</b>	<b>\$ 138,731,824</b>
Debt Service										
Principal	\$ 930,000	\$ 975,000	\$ 1,020,000	\$ 1,070,000	\$ 1,120,000	\$ 1,175,000	\$ 1,230,000	\$ 1,290,000	\$ 1,350,000	\$ 1,415,000
Interest	1,257,225	1,221,964	874,546	471,464	434,137	392,506	347,413	292,100	226,100	156,975
Capital outlay										
Public Safety										
Finance and Administrative	15,399,258	11,288,116	2,474,064	4,337,311	1,605,479	1,597,639	291,318	678,826	3,349,840	1,170,029
Management Services	4,089,617	1,496,892	4,171,441	191,493	47,537	96,991	741,759	5,200,579	2,637,531	3,844,547
Special Investigations	-	-	999,560	263,581	388,724	7,183	282,201	323,690	-	-
Narcotics	-	-	-	-	-	-	-	27,060	14,339	45,300
<b>TOTAL EXPENDITURES</b>	<b>\$ 144,318,090</b>	<b>\$ 135,651,343</b>	<b>\$ 131,164,422</b>	<b>\$ 131,737,235</b>	<b>\$ 131,332,551</b>	<b>\$ 132,365,967</b>	<b>\$ 139,068,902</b>	<b>\$ 146,194,184</b>	<b>\$ 144,488,664</b>	<b>\$ 145,363,675</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(15,177,299)</b>	<b>(1,609,442)</b>	<b>1,811,808</b>	<b>10,871,911</b>	<b>516,460</b>	<b>4,247,015</b>	<b>3,530,814</b>	<b>(7,222,861)</b>	<b>(3,869,348)</b>	<b>34,671</b>
<b>Other Financing Sources (Uses)</b>										
Transfers in	\$ 7,162,744	\$ 3,335,163	\$ 25,963,456	\$ 5,274,407	\$ 8,304,429	\$ 6,487,838	\$ 6,131,189	\$ 8,791,054	\$ 6,781,920	\$ 5,860,777
Transfers out	(7,162,744)	(3,335,163)	(25,963,456)	(5,274,407)	(8,304,429)	(8,937,838)	(8,131,189)	(10,791,054)	(8,782,037)	(8,360,777)
Capital leases	-	-	-	-	-	-	-	4,351,568	-	-
Payments to refunding escrow agent	-	-	(18,489,681)	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (18,489,681)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,450,000)</b>	<b>\$ (2,000,000)</b>	<b>\$ 2,351,568</b>	<b>\$ (2,000,117)</b>	<b>\$ (2,500,000)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (15,177,299)</b>	<b>\$ (1,609,442)</b>	<b>\$ (16,677,873)</b>	<b>\$ 10,871,911</b>	<b>\$ 516,460</b>	<b>\$ 1,797,015</b>	<b>\$ 1,530,814</b>	<b>\$ (4,871,293)</b>	<b>\$ (5,869,465)</b>	<b>\$ (2,466,743)</b>
<b>Fund Balances</b>										
Beginning of year	\$ 101,317,197	\$ 86,139,898	\$ 84,530,456	\$ 67,852,583	\$ 78,724,494	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783	\$ 77,697,488	\$ 71,829,434
End of year	\$ 86,139,898	\$ 84,530,456	\$ 67,852,583	\$ 78,724,494	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783	\$ 77,697,490	\$ 71,828,023	\$ 69,362,691
Debt Service as a percentage of noncapital expenditures	1.82%	1.85%	1.55%	1.25%	1.27%	1.23%	1.21%	1.18%	1.18%	1.18%

TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASED OF ACCOUNTING)

(UNAUDITED)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Tax Revenues by Source</b>										
Taxes										
Ad valorem taxes	\$ 26,588,133	\$ 26,514,809	\$ 26,767,993	\$ 27,447,509	\$ 27,810,657	\$ 28,506,512	\$ 28,739,300	\$ 29,514,255	\$ 29,916,247	\$ 30,596,972
Ad valorem taxes - Payments In Lieu Of Taxes	-	-	-	-	-	-	-	88,949	90,974	50,849
Sales and use taxes	18,963,942	21,008,979	20,922,633	22,622,549	22,131,936	22,955,740	22,390,927	22,873,663	23,214,151	23,204,060
<b>TOTAL TAX REVENUES</b>	<b>\$ 45,552,075</b>	<b>\$ 47,523,788</b>	<b>\$ 47,690,626</b>	<b>\$ 50,070,058</b>	<b>\$ 49,942,593</b>	<b>\$ 51,462,252</b>	<b>\$ 51,130,227</b>	<b>\$ 52,476,867</b>	<b>\$ 53,221,372</b>	<b>\$ 53,851,881</b>



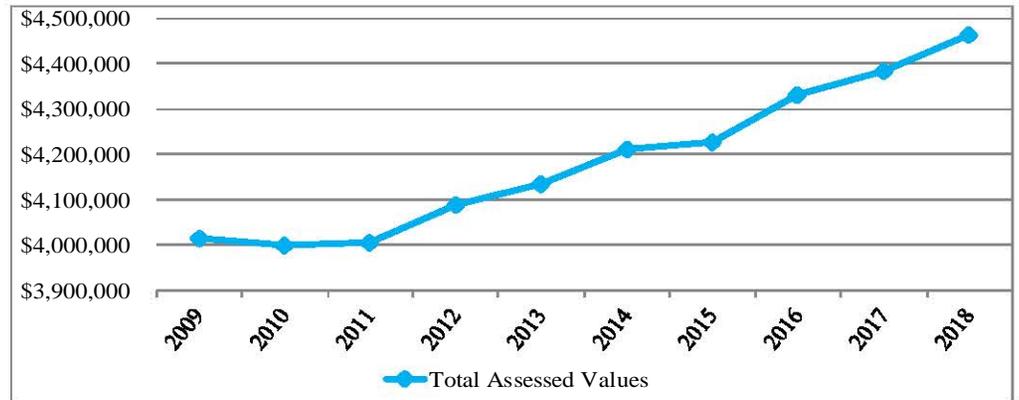
ASSESSED VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS  
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

Fiscal Year	Tax Roll	(1) Real Estate	(1) Industrial and Commercial	(1) Public Service Corporations	Total Assessments	(2) Homestead Exempt	Total Taxable Assessed Value	Percentage Change From Prior Year	(4) Total Direct Tax Rate	(3) Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Taxable Value
2010	2009	3,145,523	704,120	165,048	4,014,691	766,827	3,247,864	1.55%	0.67	3,724,968	87.19%
2011	2010	3,164,222	681,302	154,684	4,000,208	765,647	3,234,561	-0.41%	0.67	3,721,546	86.91%
2012	2011	3,164,652	677,201	163,067	4,004,920	757,359	3,247,561	0.40%	0.68	3,724,831	87.19%
2013	2012 (R)	3,237,553	686,109	165,633	4,089,295	751,271	3,338,024	2.79%	0.66	3,805,381	87.72%
2014	2013	3,265,555	705,590	165,078	4,136,223	746,756	3,389,467	1.54%	0.66	3,846,000	88.13%
2015	2014	3,307,755	723,192	179,681	4,210,628	742,507	3,468,121	2.32%	0.67	3,909,670	88.71%
2016	2015	3,329,095	712,036	186,918	4,228,049	741,598	3,486,451	0.53%	0.66	3,928,398	88.75%
2017	2016 (R)	3,450,825	684,425	196,172	4,331,422	740,238	3,591,184	3.00%	0.68	4,037,890	88.94%
2018	2017	3,503,897	682,789	196,062	4,382,748	743,245	3,639,503	1.35%	0.67	4,089,798	88.99%
2019	2018	3,573,378	689,716	201,187	4,464,281	746,242	3,718,039	2.16%	0.66	4,167,313	89.22%

SOURCE:  
Jefferson Parish Sheriff's Office

- NOTES:
- (1) 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.
  - (2) Homestead exemption rate is \$7,500 of assessed value.
  - (3) Includes tax-exempt property. Estimated Actual Taxable Value is calculated by dividing taxable assessed value by the percentages noted in Note (2). Tax rates are per \$1,000 of assessed value.
  - (4) Total Direct Tax Rate for Jefferson Parish Sheriff.
  - (R) Indicates a "Reassessment" year.



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

**TABLE 8**

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

**(UNAUDITED)**

Fiscal Year	Tax Roll	Direct	Overlapping			Total
		(1) Jefferson Parish Sheriff	Jefferson Parish	Jefferson Parish School Board	Other	
2010	2009	0.67	1.43	1.85	0.13	4.08
2011	2010	0.67	1.43	1.85	0.13	4.08
2012	2011	0.68	1.54	1.87	0.13	4.22
2013	2012	0.66	1.50	1.83	0.12	4.11
2014	2013	0.66	1.51	1.83	0.12	4.12
2015	2014	0.67	1.52	1.84	0.13	4.16
2016	2015	0.66	1.55	1.83	0.12	4.16
2017	2016	0.68	1.54	1.87	0.12	4.21
2018	2017	0.67	1.51	1.84	0.12	4.14
2019	2018	0.66	1.50	1.82	0.12	4.10

**SOURCE:**

Jefferson Parish Assessor's Office

**NOTES:**

- (1) The Direct Rate for the Sheriff includes only "operating" millage rates (the Sheriff has no millage dedicated to debt service or capital programs).

PRINCIPAL TAXPAYERS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019 AND JUNE 30, 2010  
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

Taxpayer	Type of Business	2018 Tax Roll			2009 Tax Roll		
		Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation
Entergy Louisiana, LLC	Electric Utility	\$ 82,795	1	1.89%	\$ -	-	-
Entergy Services, Inc.	Electric Utility	58,019	2	1.32%	61,950	1	1.54%
Causeway Associates (Lakeside Shopping Center)	Retail Shopping Mall	32,072	3	0.73%	30,183	3	0.75%
ATMOS Energy Louisiana (formerly Louisiana Gas)	Gas Utility	28,253	4	0.64%	16,832	5	0.42%
Cornerstone Chemical Co.	Chemical Plant	23,464	5	0.54%	-	-	-
Lakeway Associates, LLC	Commerical Property Building	19,495	6	0.44%	-	-	-
Intralox LLC	Manufacturing Company	18,023	7	0.41%	-	-	-
JW Stone Oil Distributors, LLC	Oil & Gas Brokerage	17,138	8	0.41%	-	-	-
Bell South	Telephone Utility	15,933	9	0.39%	33,730	2	0.84%
Hancock Whitney	Banking	15,842	10	0.36%	-	-	-
Walmart Real Estate	Retail	-	-	-	27,550	4	0.69%
Capital One Bank (formerly Hibernia National Bank)	Banking	-	-	-	15,465	6	0.39%
Northrup Grunman Ship Systems (formerly Avondale)	Shipbuilding	-	-	-	14,130	7	0.35%
Cox Communications	Utility/Cable	-	-	-	13,897	8	0.35%
Cytec Industries	Industrial	-	-	-	11,168	9	0.28%
Evonik Cyro LLC	Industrial	-	-	-	9,060	10	0.23%
<b>TOTAL</b>		<u>\$ 311,034</u>		<u>7.13%</u>	<u>\$ 233,965</u>		<u>5.83%</u>
Total Assessed Value (Table 7)		<u>\$ 4,382,748</u>			<u>\$ 4,014,691</u>		

SOURCE:

Jefferson Parish Assessor's Office

PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Tax Roll	Taxes Levied for the Fiscal Year	Collected Within The Fiscal Year of the Levy		(1) Delinquent Tax Collections	(1) Total Tax Collections	(1) Percent of Total Tax Collections to Total Tax Levy	(2) Current Outstanding Taxes	Percent of Delinquent Taxes to Tax Levy
			Current Tax Collections	Percent of Current Levy					
2010	2009	26,375,370	25,732,573	97.56%	855,560	26,588,133	100.81%	642,797	2.44%
2011	2010	26,480,790	26,034,791	98.32%	480,018	26,514,809	100.13%	445,999	1.68%
2012	2011	26,606,800	26,281,151	98.78%	486,842	26,767,993	100.61%	325,649	1.22%
2013 (R)	2012	27,363,527	27,017,949	98.74%	429,560	27,447,509	100.31%	345,578	1.26%
2014	2013	27,914,277	27,400,587	98.16%	410,070	27,810,657	99.63%	513,690	1.84%
2015	2014	28,412,165	27,919,756	98.27%	586,756	28,506,512	100.33%	492,409	1.73%
2016	2015	28,616,671	28,347,055	99.06%	392,245	28,739,300	100.43%	269,616	0.94%
2017 (R)	2016	29,468,398	29,246,328	99.25%	267,927	29,514,255	100.16%	222,070	0.75%
2018	2017	29,986,882	29,689,121	99.01%	227,126	29,916,247	99.76%	297,761	0.99%
2019	2018	30,568,266	30,283,782	99.07%	313,190	30,596,972	100.09%	284,484	0.93%

SOURCE:

Jefferson Parish Sheriff's Office - Revenue and Taxation Bureau

NOTES:

- (R) Indicates a "Reassessment" year
- (1) It should be noted that the delinquent tax collection column includes taxes collected during that particular fiscal year for all open tax roll years. Thus, the current tax collection column and the delinquent tax collection column represent the total amount collected in that fiscal year. As a result, the total tax collection column and the percent of total tax collections show the amount collected for that fiscal year and not for the particular tax roll year.
- (2) At the end of each tax season, the Sheriff holds a "tax sale" on all properties with delinquent taxes. The delinquent taxes will not be collected until the property is sold or placed back into commerce. If not purchased at the tax sale, the property adjudicates to the Parish of Jefferson; therefore, there will almost always be an outstanding delinquent tax amount.

TAXABLE SALES BY CATEGORY  
LAST TEN FISCAL YEARS  
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

Category	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Percentage of Total
Agriculture, Forestry, Fishing and Hunting	\$ 140,344	\$ 118,706	\$ 78,135	\$ 87,891	\$ 110,549	\$ 140,926	\$ 38,955	\$ 175,818	\$ 328,974	\$ 347,123	0.13%
Mining, Quarrying, and Oil and Gas Extraction	3,124,192	3,927,489	4,689,594	4,471,692	18,975,137	4,737,787	3,291,111	2,489,544	2,276,907	2,809,242	0.88%
Utilities	473,332	464,900	467,356	497,706	487,500	473,536	412,025	453,088	440,703	356,255	0.17%
Construction	598,199	632,327	748,470	817,382	933,790	855,934	737,013	949,920	1,231,241	1,257,608	0.48%
Manufacturing	14,010,189	15,251,654	17,808,988	27,095,365	31,573,387	28,580,856	21,169,461	24,696,949	23,819,108	24,330,054	9.20%
Wholesale Trade	15,287,078	28,413,542	47,291,126	65,321,102	71,756,963	43,318,376	31,278,643	34,927,830	39,299,209	39,871,905	15.18%
Retail Trade	92,006,053	102,160,618	108,543,781	105,000,746	103,791,835	100,059,604	144,273,621	148,580,010	165,620,550	190,894,389	63.97%
Transportation and Warehousing	631,688	671,064	971,626	630,383	168,291	149,486	132,833	121,368	130,397	151,969	0.05%
Information	13,776,388	13,418,084	12,954,080	10,968,031	10,049,353	8,679,450	7,384,828	7,396,942	7,428,257	7,174,732	2.87%
Finance and Insurance	262,139	289,153	330,739	336,849	402,835	372,393	354,861	456,765	421,063	421,842	0.16%
Real Estate and Rental and Leasing	2,852,079	3,983,692	5,551,374	6,041,522	6,237,268	6,088,591	5,599,962	5,826,414	6,032,490	8,033,777	2.33%
Professional, Scientific, and Technical Services	281,921	423,913	1,312,899	807,090	863,482	1,116,220	1,227,361	1,106,761	1,045,864	1,308,338	0.40%
Management of Companies and Enterprises	-	2	-	162	136	1,554	3,803	4,031	2,908	2,819	0.00%
Administrative, Support, Waste Management and Remediation	676,996	803,520	878,068	969,055	1,075,618	1,116,718	960,772	1,144,297	1,149,918	1,068,571	0.44%
Educational Services	18,381	9,580	18,733	68,163	65,394	58,350	49,517	41,475	38,073	33,360	0.01%
Health Care and Social Assistance	453,651	503,015	341,467	218,764	210,071	252,004	282,205	242,179	310,278	361,760	0.12%
Arts, Entertainment, and Recreation	151,293	148,211	154,323	190,633	190,098	227,762	220,472	216,135	182,694	154,408	0.07%
Accommodation and Food Services	4,204,261	4,025,889	4,032,952	3,829,070	3,807,789	3,969,046	3,935,483	3,880,438	4,113,723	4,784,997	1.59%
Other Services (except Public Administration)	4,778,879	5,125,617	5,084,623	5,286,089	5,512,664	5,183,441	5,337,313	5,484,991	4,909,696	5,254,519	1.90%
Public Administration	819,411	297,185	176,872	166,351	178,952	168,278	129,439	85,049	102,208	111,740	0.04%
<b>TOTAL TAXABLE REVENUE</b>	<b>\$ 154,546,474</b>	<b>\$ 180,668,161</b>	<b>\$ 211,435,206</b>	<b>\$ 232,804,046</b>	<b>\$ 256,391,112</b>	<b>\$ 205,550,312</b>	<b>\$ 226,819,678</b>	<b>\$ 238,280,004</b>	<b>\$ 258,884,261</b>	<b>\$ 288,729,408</b>	<b>100.00%</b>
Sales tax rate varies by type of item taxed:											
General Sales	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	
Food and Drugs	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	
Hotel/Motel Room Rentals	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	
Sheriff's Direct Sales Tax Rate	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	

SOURCE:

Jefferson Parish Sheriff and Ex-Officio Tax Collector

**DIRECT AND OVERLAPPING SALES TAX RATES (1)  
LAST TEN FISCAL YEARS**

**(UNAUDITED)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>State Taxing Bodies</b>										
State of Louisiana	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	5.000%	4.450%
<b>Local Taxing Bodies</b>										
Jefferson Parish Council	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%
Less taxes dedicated to:										
Jefferson Parish Public School System	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%
Jefferson Parish Sheriff's Office	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%
Net Direct Tax Rate for Jefferson Parish Council	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%
Jefferson Parish Public School System	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%
Add taxes dedicated from Jefferson Parish Council	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
Net Direct Tax Rate for Jefferson Parish Public School System	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%
Law Enforcement District (i.e., the Sheriff's Office)	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%
Add taxes dedicated from Jefferson Parish Council	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%
Net Direct Tax Rate for Jefferson Parish Sheriff's Office	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%
Local Tax Rate	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%
<b>TOTAL SALES TAX RATE</b>	<b>8.750%</b>	<b>9.750%</b>	<b>9.200%</b>							

**SOURCE:**

Jefferson Parish Sheriff and Ex-Officio Tax Collector

**NOTE:**

(1) None of the municipalities in Jefferson Parish levy a sales tax directly. All collections of Parish or Law Enforcement sales taxes in the municipalities are remitted back to the municipality to fund the respective dedicated operations. Thus, the Parish Council and the Sheriff's Office only see collections from the unincorporated areas of the Parish.

SALES TAX REVENUE PAYERS BY INDUSTRY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019 AND JUNE 30, 2010  
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

Industry	2019				2010			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Agriculture, Forestry, Fishing and Hunting	22	0.13%	\$ 571	0.13%	42	0.27%	\$ 469	0.17%
Mining, Quarrying, and Oil and Gas Extraction	184	1.06%	816	0.18%	198	1.27%	3,243	0.40%
Utilities	64	0.37%	1,387	0.31%	62	0.40%	1,325	0.39%
Construction	652	3.76%	3,445	0.76%	491	3.16%	6,683	2.04%
Manufacturing	2,259	13.03%	20,776	4.57%	2,261	14.56%	37,553	8.56%
Wholesale Trade	1,503	8.67%	25,939	5.71%	1,010	6.50%	25,966	6.20%
Retail Trade	5,510	31.78%	270,578	59.54%	5,258	33.86%	225,552	56.63%
Transportation and Warehousing	154	0.89%	984	0.22%	149	0.96%	1,148	0.46%
Information	583	3.36%	10,264	2.26%	486	3.13%	6,302	2.11%
Finance and Insurance	212	1.22%	1,664	0.37%	117	0.75%	1,314	0.35%
Real Estate, Rental and Leasing	913	5.27%	19,132	4.21%	823	5.30%	13,924	3.77%
Professional, Scientific, and Technical Services	750	4.33%	3,545	0.78%	417	2.69%	2,687	0.68%
Management of Companies and Enterprises	10	0.06%	29	0.01%	-	-	-	-
Administrative, Support, Waste Mgmt and Remediation	421	2.43%	1,717	0.38%	390	2.51%	1,970	0.64%
Educational Services	69	0.40%	83	0.02%	65	0.42%	142	0.04%
Health Care and Social Assistance	276	1.59%	15,265	3.36%	185	1.19%	9,965	2.58%
Arts, Entertainment, and Recreation	240	1.38%	4,294	0.94%	196	1.26%	3,486	2.25%
Accommodation and Food Services	1,659	9.57%	56,402	12.41%	1,576	10.15%	40,776	8.83%
Other Services (except Public Administration)	1,818	10.49%	17,350	3.82%	1,762	11.35%	15,059	3.82%
Public Administration	37	0.21%	184	0.04%	42	0.27%	1,638	0.08%
<b>TOTAL</b>	<b>17,336</b>	<b>100.00%</b>	<b>\$ 454,425</b>	<b>100.00%</b>	<b>15,530</b>	<b>100.00%</b>	<b>\$ 399,202</b>	<b>100.00%</b>

SOURCE:

Jefferson Parish Sheriff and Ex-Officio Tax Collector

NOTES:

- (1) Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the Sheriff's revenue.
- (2) Several different types of liabilities are not included above as they relate to tax liabilities not generated by a return. The distribution of Louisiana State Auto Rental Tax is not included. Also not included are installment agreements and accrued interest payments.
- (3) Audit collections are reported in the fiscal year corresponding to December of the last year of the audit period.
- (4) Annual returns are reported on a calendar year basis and are included in the fiscal year corresponding to December for the return.

**RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

(AMOUNTS EXPRESSED IN THOUSANDS, EXCEPT PER CAPITA)

(UNAUDITED)

Fiscal Year	Governmental Activities			(1) Total Primary Government	(3) Percentage of Personal Income	(3) Per Capita
	Capital Leases	Limited Tax Revenue Bonds	(2) Community Disaster Loan			
2010	-	29,070	6,714	35,784	0.20%	81.46
2011	-	28,095	6,875	34,970	0.18%	80.33
2012	-	11,680	7,037	18,717	0.10%	43.38
2013	-	10,610	7,198	17,808	0.09%	41.25
2014	-	9,490	-	9,490	0.05%	21.83
2015	-	8,315	-	8,315	0.04%	19.08
2016	-	7,085	-	7,085	0.03%	16.24
2017	4,352	5,795	-	10,147	0.05%	23.25
2018	4,352	4,445	-	8,797	0.04%	20.04
2019	3,481	3,030	-	6,511	0.03%	15.00

**NOTES:**

- (1) Details regarding the Sheriff's outstanding debt can be found in the notes to the financial statements.
- (2) The Sheriff borrowed \$6 million in Community Disaster Loans following Hurricane Katrina. The amounts shown include accrued interest.
- (3) Bureau of Economic Analysis, U.S. Department of Commerce, as of November 14, 2018
- (4) Effective fiscal year 2012, the Sheriff defeased a large portion of the outstanding bonds.
- (5) Effective fiscal year 2014, the CDL loan to the Sheriff was forgiven by FEMA under the revised loan forgiveness rules.

COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

	(5) Outstanding Debt	Overlapping Percentage	Overlapping Debt
<b>Taxing Jurisdiction</b>			
Direct Bonded Debt:			
Jefferson Parish Sheriff			
(1) LED Limited Revenue Bonds	\$ 3,030	100.00%	\$ 3,030
(2) Capital Lease - Radios	3,481	100.00%	3,481
	<u>6,511</u>		<u>6,511</u>
Overlapping:			
Parish of Jefferson			
(3) Special Sales Tax and General Obligation Bonds	254,795	100.00%	254,795
	<u>254,795</u>		<u>254,795</u>
Jefferson Parish Public School System			
(4) General Obligation (Tax) Bonds	192,943	100.00%	192,943
	<u>192,943</u>		<u>192,943</u>
Total Overlapping	<u>447,738</u>		<u>447,738</u>
Total Direct and Overlapping	<u>\$ 454,249</u>		<u>\$ 454,249</u>
		2019 Population	434,051
		Per Capita	<u>\$ 1,047</u>

NOTES:

- (1) The Bonds were issued by the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff). The ad valorem taxes of the LED/Sheriff are specifically dedicated to pay these bonds. Amount as of June 30, 2019.
- (2) Capital Lease for Motorola radios. Amount as of June 30, 2019.
- (3) These amounts are as of December 31, 2018.
- (4) These amounts are as of June 30, 2018.
- (5) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Parish. This schedule estimates the portion of the outstanding general obligation debt of those overlapping governments that is to be borne by the residents and businesses of the Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. Only those debt issuances that are considered to be parish-wide" and funded as "general-obligation bonds" of the agencies are reported.

COMPUTATION OF LEGAL DEBT MARGIN  
LAST TEN FISCAL YEARS  
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Assessed Value (Table 7)	\$ 4,014,691	\$ 4,000,208	\$ 4,004,920	\$ 4,089,295	\$ 4,136,223	\$ 4,210,628	\$ 4,228,049	\$ 4,331,422	\$ 4,382,748	\$ 4,464,281
Times 10 percent	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Debt Limit	401,469	400,021	400,492	408,930	413,622	421,063	422,805	433,142	438,275	446,428
Bonded Debt Applicable to Limit (Table 14)	29,070	28,095	11,680	10,610	9,490	8,315	7,085	5,795	4,445	3,030
Legal Debt Margin	\$ 372,399	\$ 371,926	\$ 388,812	\$ 398,320	\$ 404,132	\$ 412,748	\$ 415,720	\$ 427,347	\$ 433,830	\$ 443,398

NOTE:

- (1) Per LRS 39:562, no debt shall be incurred and general obligation bonds issued therefore by any subdivision hereunder which shall exceed in the aggregate 10 percent of the assessed valuation of the taxable property of such subdivision, including both homestead exempt property and nonexempt property.

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

**TABLE 17**

**DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

(UNAUDITED)

<b>Fiscal Year</b>	<b>(A) Population</b>	<b>(B) School Enrollment</b>	<b>(A ) Per Capita Income</b>	<b>(A) (in \$1,000's) Personal Income</b>	<b>(C ) Unemployment Rate</b>
2010	439,261	63,173	41,088	18,269,996	6.50%
2011	435,334	64,930	43,862	19,445,705	7.30%
2012	431,426	65,082	43,315	18,687,270	8.10%
2013	431,732	46,108	44,821	19,391,284	7.30%
2014	434,767	45,048	45,932	19,969,663	6.40%
2015	435,716	47,977	45,954	20,022,745	6.30%
2016	436,275	48,737	46,922	20,471,082	6.10%
2017	436,523	49,076	47,591	20,774,666	5.20%
2018	439,036	49,328	48,563	21,321,109	6.10%
2019	434,051	48,912	51,005	22,138,952	5.30%

**SOURCES:**

- (A) Bureau of Economic Analysis, U.S. Department of Commerce, as of November 14, 2019
- (B) Louisiana Department of Education , as of October 2018
- (C) Louisiana Workforce Commission and/or Bureau of Labor Statistics, as of June 30, 2019

**NOTES:**

- (1) Starting in 2013, the only data available was from public school enrollment; meaning, there are a number of private and parochial schools in the area in which data was not available.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 18

PRINCIPAL EMPLOYERS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019 AND JUNE 30, 2010

(UNAUDITED)

Employer	Type of Business	2019			2010		
		Employees	Rank	Percent of Total Employment	Employees	Rank	Percent of Total Employment
Ochsner Health System	Medical/Hospital	16,957	1	8.10%	11,402	1	5.50%
Jefferson Parish School Board	Public Education	6,400	2	3.06%	7,000	2	3.38%
East Jefferson General Hospital	Medical/Hospital	2,700	3	1.29%	2,418	7	1.17%
Acme Truck Line Inc.	Transportation/Logistics	2,100	4	1.00%	2,500	6	1.21%
The Laitram Corporation	Global Manufacturing	1,834	5	0.88%	-	-	-
Jefferson Parish Sheriff's Office	Law Enforcement	1,440	6	0.69%	1,500	10	0.72%
Al Copeland Investments Inc.	Franchises	1,352	7	0.65%	-	-	-
Cox Communications Louisiana LLC	Communications	1,300	8	0.62%	-	-	-
West Jefferson Medical Center	Medical/Hospital	1,244	9	0.59%	1,849	9	0.89%
People's Health Inc.	Health Services	1,000	10	0.48%	-	-	-
Northrop Grumman Ship Systems, Avondale Operations	Shipbuilding	-	-	-	4,500	3	2.17%
Superior Energy Services	Production-Related Services	-	-	-	4,400	4	2.12%
Jefferson Parish	Parish Government	-	-	-	3,671	5	1.77%
Planet Beach	Tanning Franchise	-	-	-	2,000	8	0.96%
<b>TOTAL</b>		<b>36,327</b>		<b>17.35%</b>	<b>41,240</b>		<b>19.89%</b>

SOURCE:

Jefferson Parish Economic Development Corporation (JEDCO)

NOTE:

(1) Data as of December 31st for each year (thus, 2019 is actually as of December 31, 2018).

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

**TABLE 19**

**FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION  
LAST TEN FISCAL YEARS**

(UNAUDITED)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Authorized	Over (Under)
<b>Public Safety</b>												
Executive	8	8	8	8	7	7	8	13	14	12	11	1
Management Services	120	136	88	86	87	85	81	78	88	169	147	22
Finance and Administrative	60	58	60	66	89	87	88	66	84	31	30	1
(1) Fleet	28	27	29	28	25	26	25	23	25	25	25	-
Revenue and Taxation	51	48	51	49	46	47	47	45	45	44	49	(5)
Operations	307	295	311	295	288	293	293	296	316	296	294	2
Special Operations	80	43	41	41	46	45	47	46	48	50	51	(1)
Technical Services	191	164	190	183	205	200	202	197	188	181	199	(18)
Internal Management	23	22	20	8	7	8	8	7	8	8	8	-
Criminal Investigations	148	148	151	152	151	155	153	147	156	167	175	(8)
Special Investigations	64	63	72	69	79	77	80	82	78	53	56	(3)
Narcotics	56	53	51	47	50	51	50	52	49	63	68	(5)
Corrections	342	353	382	365	359	358	367	352	369	322	377	(55)
<b>TOTAL</b>	<b>1,478</b>	<b>1,418</b>	<b>1,454</b>	<b>1,397</b>	<b>1,439</b>	<b>1,439</b>	<b>1,449</b>	<b>1,404</b>	<b>1,468</b>	<b>1,421</b>	<b>1,490</b>	<b>(69)</b>

**SOURCE:**

Jefferson Parish Sheriff's Office - Personnel Department

**NOTE:**

(1) Effective July 1, 2018, the Fleet Bureau was transferred to the Management Services Bureau.

OPERATING INDICATORS  
LAST TEN FISCAL YEARS

(UNAUDITED)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Percentage of Change
<b>Population - Total (B)</b>	439,261	435,334	431,426	431,732	434,767	435,716	436,275	436,523	439,036	434,051	-1.1%
<b>Population - Jefferson Parish unincorporated areas (estimated) (C)</b>	329,446	326,501	323,570	323,799	330,729	330,657	331,414	331,110	333,579	329,854	-1.1%
<b>Calls for Service</b>	346,582	328,808	335,688	313,740	290,822	278,330	301,449	278,869	267,331	263,360	-1.5%
<b>Responses to Calls for Service</b>	329,313	309,616	316,472	295,368	273,384	261,183	283,913	263,729	253,724	251,684	-0.8%
<b>Assigned Cases</b>	120,933	143,509	152,361	152,415	129,291	106,706	103,842	88,073	84,758	85,706	1.1%
<b>Investigated Cases</b>	62,026	60,662	64,809	66,224	65,244	62,597	61,750	57,439	68,905	68,776	-0.2%
<b>Deaths</b>	613	423	530	648	648	595	632	699	746	697	-6.6%
<b>Traffic Tickets Issued</b>	55,029	47,959	46,478	39,888	41,898	22,998	25,008	17,571	15,752	18,103	14.9%
<b>Average Response Time (in minutes) (1)</b>	3.80	3.89	3.68	3.76	4.10	5.37	5.34	5.42	5.34	5.22	-2.2%
<b>Crime Statistics:</b>											
<b>Murders</b>	47	51	37	41	48	30	31	44	25	36	44.0%
<b>Rapes</b>	71	68	75	50	77	81	90	58	87	106	21.8%
<b>Robberies</b>	486	434	477	372	448	413	404	416	321	274	-14.6%
<b>Assaults</b>	1,505	1,243	1,190	1,166	1,058	1,166	1,132	1,071	1,009	930	-7.8%
<b>Total Persons Crimes</b>	2,109	1,796	1,779	1,629	1,631	1,690	1,657	1,589	1,442	1,346	-6.7%
<b>Burglary</b>	3,177	2,950	2,721	2,576	2,264	1,877	1,710	1,558	1,207	1,200	-0.6%
<b>Theft</b>	9,343	8,820	9,639	8,927	9,681	9,518	9,128	8,358	7,588	7,855	3.5%
<b>Vehicle Theft</b>	1,160	992	858	745	810	724	672	699	630	585	-7.1%
<b>Total Property Crimes</b>	13,680	12,762	13,218	12,248	12,755	12,119	11,510	10,615	9,425	9,640	2.3%
<b>TOTAL</b>	15,789	14,558	14,997	13,877	14,386	13,809	13,167	12,204	10,867	10,986	1.1%
<b>Arson</b>	131	116	84	70	77	70	59	57	58	40	-31.0%
<b>Estimated Value of Property Stolen</b>	\$ 24,137,229	\$ 25,097,047	\$ 24,368,572	\$ 20,953,590	\$ 21,944,339	\$ 20,986,281	\$ 25,232,547	\$ 19,027,916	\$ 21,818,345	\$ 17,755,981	-18.6%
<b>Estimated Value of Property Recovered</b>	\$ 7,193,156	\$ 5,780,270	\$ 5,326,251	\$ 4,900,373	\$ 3,096,195	\$ 3,269,805	\$ 3,547,248	\$ 2,467,165	\$ 2,353,729	\$ 2,305,720	-2.0%
<b>Crime Rate per 1,000 Residents (unincorporated)</b>	47.9	44.6	46.3	42.9	43.5	41.8	39.7	36.9	32.6	33.3	2.2%

**Area in Square Miles:**  
Water-272 Land-359

**SOURCES:**

- (A) Jefferson Parish Sheriff's Office - Uniform Crime Report (UCR)
- (B) Bureau of Economic Analysis, U.S. Department of Commerce (CA1 - Population by Parish/County - November 14, 2019)
- (C) Louisiana HomeTownLocator - Jefferson Parish unincorporated areas (estimated)

**NOTE:**

- (1) In FY 2015, the response times calculator from the CAD (dispatching) system was modified to show the average unit response time for Code 2 or 3 (emergency) codes only.

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

**TABLE 21**

**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

**(UNAUDITED)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Public Safety</b>										
Number of Buildings										
General and Support	9	9	9	10	10	10	10	10	10	10
District Stations	4	4	4	4	4	4	4	4	4	4
Emergency Operations	2	2	3	3	4	4	4	4	4	4
(2) Other Law Enforcement	5	5	5	4	4	4	4	4	4	4
Radio Tower Sites	3	3	3	3	3	3	3	3	3	2
<b>TOTAL</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>24</b>
<b>(1) Number of Vehicles</b>										
Executive	9	9	9	9	9	8	10	14	9	14
Management Services	109	79	81	81	76	79	77	74	73	309
Finance and Administrative	38	36	37	50	48	60	59	59	40	6
(3) Fleet	191	195	176	199	131	164	207	262	330	-
Revenue and Taxation	23	24	28	28	25	24	24	25	21	23
Operations	402	390	399	410	402	426	413	403	323	382
Special Operations	268	251	237	242	238	234	231	225	63	218
Technical Services	63	77	75	80	91	91	94	90	57	72
Internal Management	34	35	30	16	16	9	8	6	5	6
Criminal Investigations	146	129	135	141	138	141	144	151	124	149
Special Investigations	101	101	115	114	106	107	106	118	64	74
Narcotics	74	67	66	60	66	69	67	64	62	60
Corrections	44	37	35	34	37	36	37	33	22	46
<b>TOTAL</b>	<b>1,502</b>	<b>1,430</b>	<b>1,423</b>	<b>1,464</b>	<b>1,383</b>	<b>1,448</b>	<b>1,477</b>	<b>1,524</b>	<b>1,193</b>	<b>1,359</b>

**SOURCE:**

Jefferson Parish Sheriff's Office - Accounting and Motorpool Divisions

**NOTES:**

- (1) Vehicles include patrol cars, administrative cars, pool cars, reserve cars, boats, trailers, rescue vehicles, SWAT vehicles, mobile command centers, etc.
- (2) The Jefferson Parish Correctional Center (i.e., the jail) is excluded since the Parish of Jefferson owns the building and the Sheriff only staffs the jail.
- (3) Effective July 1, 2018, the Fleet Bureau was transferred to the Management Services Bureau.

# SINGLE AUDIT SECTION





**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Sheriff Joseph Lopinto  
Jefferson Parish Sheriff's Office  
Harvey, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson Parish Sheriff's Office (the Sheriff) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated December 23, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion of the effectiveness of the entity's internal control on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

A Professional Accounting Corporation  
Metairie, LA  
December 23, 2019

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Sheriff Joseph Lopinto  
Jefferson Parish Sheriff's Office  
Harvey, Louisiana

### **Report on Compliance for Each Major Federal Program**

We have audited the Jefferson Parish Sheriff's Office's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Jefferson Parish Sheriff's Office's major federal programs for the year ended June 30, 2019. The Jefferson Parish Sheriff's Office's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Jefferson Parish Sheriff's Office's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Jefferson Parish Sheriff's Office's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Jefferson Parish Sheriff's Office's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Jefferson Parish Sheriff's Office, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

## **Report on Internal Control Over Compliance**

Management of the Jefferson Parish Sheriff's Office is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Jefferson Parish Sheriff Office's internal control over compliance with the requirements that could have a direct and material effect on each major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Jefferson Parish Sheriff's Office's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



A Professional Accounting Corporation

Metairie, LA  
December 23, 2019

**JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2019**

Section I. SUMMARY OF AUDITOR'S RESULTS

*Financial Statements*

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

No

Significant deficiency(ies) identified?

None Reported

Noncompliance material to financial statements noted?

No

*Federal Awards*

Internal control over major programs:

Material weakness(es) identified?

No

Significant deficiency(ies) identified?

None Reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

No

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

16.738

Edward Byrne Memorial Justice Assistance Grant

95.001

High Intensity Drug Trafficking Area

Dollar threshold used to distinguish between type A and type B programs

\$ 750,000

Auditee qualified as low-risk auditee?

Yes

Section II. FINANCIAL STATEMENT FINDINGS

None

Section III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

**END OF REPORT**



## AGREED-UPON PROCEDURES REPORT

Jefferson Parish Sheriff's Office

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

**For the Period July 1, 2018 - June 30, 2019**

To the Honorable Joseph P. Lopinto, III  
Jefferson Parish Sheriff  
Jefferson Parish, Louisiana

We have performed the procedures enumerated below, which were agreed to by Jefferson Parish Sheriff's Office (the Sheriff) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year July 1, 2018 through June 30, 2019. The Sheriff's management is responsible for those C/C areas identified in the SAUPs.

The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and associated results are as follows:

### ***Written Policies and Procedures***

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1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
  - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) ***Disbursements***, including processing, reviewing, and approving.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: No exceptions were noted as a result of this procedure.

## **Collections**

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2. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select five deposit sites (or all deposit sites if less than five).

Results: No exceptions were noted as a result of this procedure.

3. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., five collection locations for five deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
  - a) Employees that are responsible for cash collections do not share cash drawers/registers.
  - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
  - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee verifies the reconciliation.

Results: For each deposit site selected under #2 above, we obtained a listing of collection locations and management's representation that the listing was complete. We randomly selected one collection location for each deposit site. We obtained and inspected written policies and procedures relating to employee job duties at each collection location. We observed that all job duties are properly segregated under criteria 3(a) without exception. The criteria for segregation of job duties under 3(b), 3(c), and 3(d) were met at four of the five collection locations selected for testing.

4. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Results: No exceptions were noted as a result of this procedure.

5. Randomly select two deposit dates for each of the five bank accounts selected (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the ten deposits and:
  - a) Observe that receipts are sequentially pre-numbered.
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Trace the deposit slip total to the actual deposit per the bank statement.
  - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than ten miles from the collection location or the deposit is less than \$100).
  - e) Trace the actual deposit per the bank statement to the general ledger.

Results: We randomly selected two deposit dates (or alternative deposit dates as prescribed above) for the five bank accounts selected and obtained supporting documentation for each of the deposits. Criteria 5(a), 5(b), 5(c), and 5(e) were met without exception. While performing procedure 5(d), we noted that for one of the deposits tested, the deposit was made within 4 business days of receipt.

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

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6. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select five locations (or all locations if less than five).

Results: No exceptions were noted as a result of this procedure.

7. For each location selected under #6 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
  - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results: For each location selected under #6 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained and inspected written policies and procedures relating to employee job duties at each non-payroll disbursement location. We observed that all job duties are properly segregated under criteria 7(a), 7(b), and 7(d) for four of the five locations selected. We observed that all job duties are properly segregated under criteria 7(c) for one of the five locations selected. Criteria 7(c) was not tested at the other four locations selected, as these locations do not utilize vendor files due to the nature of their payments.

8. For each location selected under #6 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select five disbursements for each location, obtain supporting documentation for each transaction, and:
  - a) Observe that the disbursement matched the related original invoice/billing statement.
  - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #7, as applicable.

**Results:** For each location selected under #6 above, we obtained the entity's non-payroll disbursement transaction population and management's representation that the population was complete. We randomly selected five disbursements for each location and obtained the supporting documentation for each transaction. For all 25 transactions selected, we noted that the disbursement matched the related original invoice/billing statement. The disbursement documentation included evidence of segregation of duties tested under #7 above for all transactions from four out of the five locations (20 out of 25 transaction) selected; the other location had exceptions noted under #7 above.

## ***Ethics***

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9. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees/officials from the listing, obtain ethics documentation from management, and:
  - a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

**Results:** We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected five employees/elected officials from the listing and obtained the ethics documentation from management. We observed the documentation for each employee selected and noted that each employee/elected official completed one hour of ethics training during the fiscal period. The documentation did not include signature verification that the employee/elected official has read the entity's ethics policy during the fiscal period, which is considered an exception to 9(b).

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to perform, and did not perform, an examination or review, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Jefferson Parish Sheriff's Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



A Professional Accounting Corporation

Metairie, LA  
December 23, 2019

# Jefferson Parish Sheriff's Office



December 23, 2019

LaPorte, APAC  
111 Veterans Blvd, Suite 600  
Metairie, LA 70005

RE: Agreed Upon Procedures

Ladies and Gentlemen:

Following are our responses to the exceptions noted in your report on the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures:

## **Collections:**

Results: For each deposit site selected under procedures #2, we obtained a listing of collection locations and management's representation that the listing was complete. We randomly selected one collection location for each deposit site. We obtained and inspected written policies and procedures relating to employee job duties at each collection location. We observed that all job duties are properly segregated under criteria 3(a) without exception. The criteria for segregation of job duties under 3(b), 3(c) and 3(d) were met at 4 of the 5 collection locations selected for testing.

Results: We randomly selected two deposit dates (or alternative deposit dates as prescribed above) for the 5 bank accounts selected and obtained supporting documentation for each of the deposits. Criteria 5(a), 5(b), 5(c), and 5(e) were met without exception. While performing procedure 5(d), we noted that for one of the deposits tested, the deposit was made within 4 business days of receipt.

Management Response: JPSO personnel is limited at intake booking and the commissary, at the Jefferson Parish Correctional Center (JPCC). We continue to monitor procedures for improvement at the JPCC and use additional management oversight to mitigate segregation issues.

## **Non-Payroll Disbursements:**

Results: For each location selected under #6 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained and inspected written policies and procedures relating to employee job duties at each non-payroll disbursement location. We observed that all job duties are properly segregated under criteria 7(a), 7(b) and 7(d) for 4 of the 5 locations selected. We observed that all job duties are properly segregated under criteria 7(c) for 1 of the 5 locations selected. Criteria 7(c) was not tested at the other 4 locations selected, as these locations do not utilize vendor files due to the nature of their payments.

Management Response: The procedures are being reviewed to address not using vendor files. Due to the nature of the type of vendors, the use of files is not feasible. Other controls are being considered.

Results: For each location selected under #6 above, we obtained the entity's non-payroll disbursement transaction population and management's representation that the population was complete. We randomly selected 5 disbursements for each location and obtained the supporting documentation for each transaction. For all 25 transactions selected, we noted that the disbursement matched the related original invoice/billing statement. The disbursement documentation included evidence of segregation of duties tested under #7 above for all transactions from 4 out of the 5 locations (20 out of 25 transaction) selected; the other location had exceptions noted under #7 above.

Management Response: JPSO personnel is limited at intake booking and the commissary, at the Jefferson Parish Correctional Center (JPCC). We continue to monitor procedures for improvement at the JPCC and use additional management oversight to mitigate segregation issues.

**Ethics:**

Results: We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees/elected officials from the listing and obtained the ethics documentation from management. We observed the documentation for each employee selected and noted that each employee/elected official completed one hour of ethics training during the fiscal period. The documentation did not include signature verification that the employee/elected official has read the entity's ethics policy during the fiscal period, which is considered an exception to 9(b).

Management Response: The Sheriff has determined that the annual online update required by all JPSO employees is sufficient to maintain compliance and has elected not to require an annual signature verification.

Please accept these responses to your report on the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures. Please do not hesitate to contact me should you have any questions or comments.

Sincerely,



Sue Alizadeh, CPA  
Chief Financial Officer  
Jefferson Parish Sheriff's Office