
HARRY LEE SHERIFF

GRETNA, LOUISIANA



JEFFERSON PARISH SHERIFF'S OFFICE

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2004

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

Release Date 1-19-05

HARRY LEE

SHERIFF

GRETNA, LOUISIANA



JEFFERSON PARISH SHERIFF'S OFFICE

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2004

Prepared by:
COMPTROLLER'S OFFICE

Newell D. Normand
Chief Deputy/Comptroller

Paul C. Rivera, CPA
Internal Auditor

Kelly Orozco, CPA
Accounting Director

**JEFFERSON PARISH SHERIFF'S OFFICE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FISCAL YEAR ENDED JUNE 30, 2004**

TABLE OF CONTENTS

INTRODUCTORY SECTION

LETTER OF TRANSMITTAL	1
GFOA CERTIFICATE	8
SELECTED OFFICIALS OF THE SHERIFF'S OFFICE	9
ADMINISTRATIVE ORGANIZATIONAL CHART	10
ORGANIZATIONAL CHART - COMPTROLLER AND STAFF	11

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT	13
MANAGEMENT'S DISCUSSION AND ANALYSIS	15
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Assets	30
Statement of Activities	31
FUND FINANCIAL STATEMENTS	
Balance Sheet - Governmental Funds	32
Reconciliation of Governmental Funds Balance Sheet	
To the Statement of Net Assets	33
Statement of Revenues, Expenditures, and	
Changes in Fund Balances - Governmental Funds	34
Reconciliation of the Statement of Revenues, Expenditures, and Changes	
in Fund Balances of Governmental Funds to the Statement of Activities ..	35
Statement of Revenues, Expenditures, and Changes in Fund	
Balances - Budget and Actual (Budgetary Basis) - General Fund	36
Statement of Revenues, Expenditures, and Changes in Fund	
Balance - Budget and Actual - Federal Grant Fund	37
Statement of Revenues, Expenditures, and Changes in Fund	
Balance - Budget and Actual - Local Law Enforcement Block Grant	38
Statement of Net Assets - Proprietary Funds	39
Statement of Revenues, Expenses and Changes	
in Net Assets - Proprietary Funds	40
Statement of Cash Flows - Proprietary Funds	41
Statement of Net Assets - Fiduciary Funds	42
NOTES TO FINANCIAL STATEMENTS	
Note A - Summary of Significant Accounting Policies	43
Note B - Reconciliation of Government-wide and Fund Financial Statements ..	50
Note C - Stewardship, Compliance and Accountability	
Note C.1 - Budgetary Information	51
Note C.2 - Amendments to the Budget	52
Note C.3 - Expenditures in Excess of Appropriations	53
Note C.4 - Reconciliation of Budgetary Basis to GAAP Basis	
Of Accounting in Fund Financial Statements	53

**JEFFERSON PARISH SHERIFF'S OFFICE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FISCAL YEAR ENDED JUNE 30, 2004**

TABLE OF CONTENTS (CONTINUED)

FINANCIAL SECTION (CONTINUED)

Note C.5 - Reconciliation of Budgetary Basis to GAAP Basis Of Accounting in Fund Financial Statements for Non-Major Special Revenue Funds	54
Note D - Detailed Notes on All Activities and Funds	
Note D.1 - Deposits and Investments	55
Note D.2 - Pooled Assets	56
Note D.3 - Reconciliation of Deposits and Investments To Fund Financial Statements	57
Note D.4 - Receivables	58
Note D.5 - Capital Assets	59
Note D.6 - Operating Agreements and Leases	61
Note D.7 - Long-Term Debt	63
Note D.8 - Taxes Paid Under Protest	64
Note D.9 - Reservations and Designations of Fund Balances	64
Note D.10 - Taxes and Commissions	65
Note D.11 - State Revenue Sharing	66
Note D.12 - Interfund Transactions	67
Note D.13 - Expenditures of the Sheriff's Office Paid by the Parish Council	69
Note E - Contingencies	
Note E.1 - Risk Management	69
Note E.2 - Litigation	71
Note E.3 - Federal Assistance	71
Note F - Other Information	
Note F.1 - Pension Plan	72
Note F.2 - Post-Employment Benefits	73
Note F.3 - Deferred Compensation Plan	73

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Combining Statements - Non-major Governmental Funds	
Combining Balance Sheet	78
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	80
Combining Statements - Internal Service Funds	
Combining Statement of Net Assets	84
Combining Statement of Revenues, Expenses, and Changes in Net Assets	85
Combining Statement of Cash Flows	86
Combining Statements - Agency Funds	
Combining Statement of Net Assets	90
Combining Statement of Changes in Deposit Balances Due to Taxing Bodies and Others	91

**JEFFERSON PARISH SHERIFF'S OFFICE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2004**

TABLE OF CONTENTS (CONTINUED)

FINANCIAL SECTION (CONTINUED)

Individual Fund Statements and Schedules	
General Fund	
Schedule of Revenues - Actual and Budget (Budgetary Basis)	94
Schedule of Expenditures - By Bureau - Actual and Budget (Budgetary Basis)	95
Special Revenue Funds	
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - Non-major Special Revenue Funds With Annual Budgets	
Total All Functions	97
Commissary Sales	98
Junior Deputy	99
State Asset Forfeiture	100
RUDE Program	101
Widows and Orphans	102
Recreation and Relief	103
Deputy Scholarship	104
Capital Projects Funds	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Current and Project to Date	
Communications Reserve	105
Westbank Administration Building	106
Firing Range Complex	107
 OTHER INFORMATION	
Schedule of Expenditures of Federal, State and Local Awards	110

STATISTICAL SECTION

TABLE 1 - Government-wide Expenses by Function	119
TABLE 2 - Government-wide Revenues	120
TABLE 3 - General Governmental Expenditures by Function	121
TABLE 4 - General Governmental Revenues by Source	122
TABLE 5 - General Tax Revenues by Source	123
TABLE 6 - Property Tax Levies and Collections	124
TABLE 7 - Assessed Value of Taxable Property	125
TABLE 8 - Property Tax Rate - Direct and Overlapping Governments	126
TABLE 9 - Principal Taxpayers	127
TABLE 10 - Computation of Legal Debt Margin	128
TABLE 11 - Net Debt Per Capita	129
TABLE 12 - Ratio of Annual Debt Service Expenditures to Total General Governmental Expenditures	130
TABLE 13 - Computation of Direct and Overlapping Bonded Debt	131
TABLE 14 - Demographic Statistics	132
TABLE 15 - Property Values, New Construction and Bank Deposits	133
TABLE 16 - Miscellaneous Statistics	134

**JEFFERSON PARISH SHERIFF'S OFFICE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2004**

TABLE OF CONTENTS (CONTINUED)

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 <i>GOVERNMENT AUDITING STANDARDS</i> .	135
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	137
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	139
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS	160
CORRECTIVE ACTION PLAN	161

INTRODUCTORY SECTION

HARRY LEE SHERIFF



December 20, 2004

Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

Dear Sheriff Lee:

The Comprehensive Annual Financial Report (CAFR) of the Jefferson Parish Sheriff's Office (the "Sheriff") for the year ended June 30, 2004 is hereby submitted.

State statutes (LRS 24:513) require that the Sheriff 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. Pursuant to that requirement, we hereby issue the comprehensive annual financial report (CAFR) of the Jefferson Parish Sheriff's Office for the fiscal year ended June 30, 2004.

This report consists of management's representations concerning the finances of the Sheriff. Consequently, 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 the Sheriff 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 Sheriff's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Sheriff'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. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Sheriff's financial statements have been audited by Rebowe & Company, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Sheriff for the fiscal year ended June 30, 2004, 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. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an "unqualified" (or "clean") opinion that the Sheriff's financial statements for the fiscal year ended June 30, 2004, 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.

The independent audit of the financial statements of the Sheriff 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.

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 MD&A and should be read in conjunction with it. The Sheriff's MD&A can be found immediately following the report of the independent auditors in the Financial Section of this report.

PROFILE OF THE GOVERNMENT

As discussed in the notes to the financial statements, as the local governing authority, the Jefferson Parish Council (the "Parish") is considered to be the primary government of the parish. However, for a number of reasons, the Sheriff is not considered to be a component unit of the parish and, therefore, issues a "stand-alone" report.

Some of the reasons for not including the Sheriff as part of the Parish reporting entity include: 1) the Sheriff is legally separate from the Parish, 2) the Sheriff is a separately elected official elected by the citizenry in a general popular election, 3) the Parish can neither impose its will on the Sheriff nor does the Sheriff provide significant benefits or burdens to the Parish, and 4) the Sheriff is not fiscally dependent on the Parish.

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

FACTORS AFFECTING FINANCIAL CONDITIONS

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Sheriff operates.

Local Economic Condition and Outlook

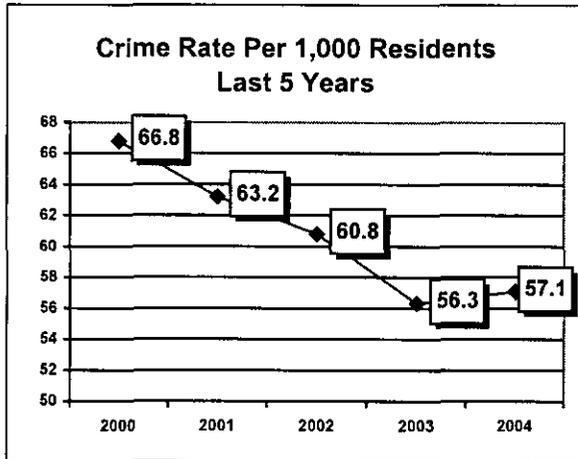
Jefferson Parish is located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. With a population of nearly 457,000, the Parish plays a major role in the New Orleans metropolitan economy. Tourism, gaming, construction, transportation, chemicals, shipbuilding, and health-care make up a large part of the Parish's economy. Diversification continues to protect the local economy from the boom-to-bust swings seen in the 1980's in the oil industry. The oil and related service industry does still play a large part in the area's economy, particularly on the Westbank of the Parish where the Harvey Canal industrial area is located.

The results of this diversification can be seen in the economic statistics. Despite a relatively stable population level, per capita income rose to \$29,613, one of the highest in the state. Assessed property values rose from \$2.754 billion to \$2.848 billion. The strength of Jefferson Parish's economy is further reflected in the increases seen in residential construction permits.

Due to a sluggish economy, the unemployment rate rose slightly to 4.90 percent area for 03/04. Northrup Grumann (Avondale Shipyards) and Ochsner Hospital continue to lead the Parish in private employment. The Jefferson Parish Public School System continues to lead the area in public employment. Gaming also continues to be a boon to the local economy. In addition to video poker, two of the most successful riverboats in the New Orleans area are operating within Jefferson Parish. The resulting taxes and fees have provided a boost in revenues to most of the local governments.

Overview of Crime Statistics

As you are well aware, the results of our efforts 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).



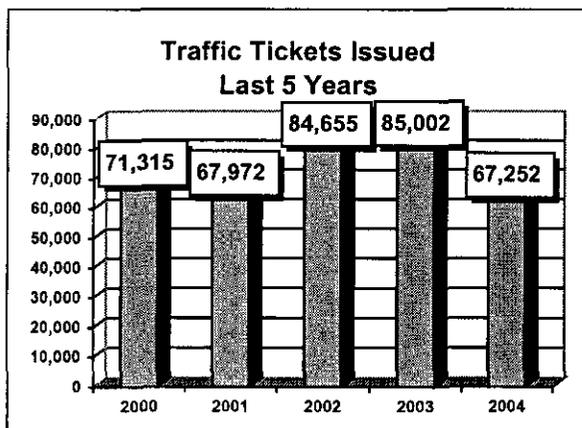
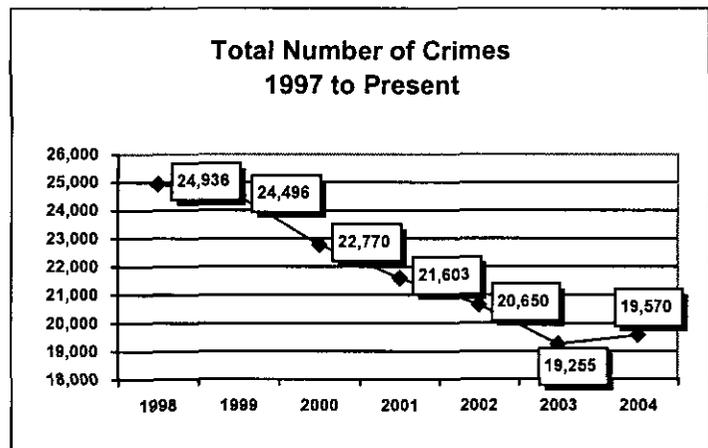
In Jefferson Parish, crime has been held in check for the most part. The most telling proof of this is seen in the crime rate per 1,000 residents. As can be seen in the graph, the rate is lower in 2004 than in 2000. One concern of this office is the fact that the crime rate did increase slightly in 2004 (from 56.3/1,000 in 2003 to 57.1/1,000 in 2004). This is the first increase in the crime rate in 10 years.

The total number of crimes in Jefferson Parish also saw a slight increase (see graph below) – again, the first increase in 10 years. The increase in crimes is seen in both crimes against persons and property.

It is hard to put a finger on the cause of the increase. The continuing sluggishness of the local economy is certainly one of the biggest factors.

Although the crime rate and the number of crimes increased slightly, calls for service (CFS) actually dropped from 399,752 to 379,339.

Because of the increase in crime in other areas and due to staffing shortages, we saw a decrease in the number of traffic tickets issued in 2004. In 2002 and 2003, we implemented an aggressive campaign to increase traffic control and enforcement. These campaigns resulted in sharp increases in the number of traffic tickets issued in 2002 and 2003 (see graph). Despite the drop, we still participate in several joint projects with the State to promote safe driving - Safe and Sober Campaign, Strap-In Campaign, etc.



Another popular performance measure for law enforcement agencies is response time. The average response time for emergency calls received by the Sheriff's Office continues to be held to approximately 5 minutes. By most law enforcement standards, this is an excellent mark.

All of these variables must be taken into account in the staffing and financial planning of the Sheriff's Office.

Long-term Financial Planning

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

- A **new firing range** was opened in December 2003. In June 2001, we were able to purchase a 100,000 square foot warehouse on the Westbank Expressway in Harvey. A new firing range has been built inside of the warehouse and was opened in December 2003. During 03/04, the Sheriff spent \$1,368,066 on the project. The range is one of the finest in the region and is "lead-free".

The warehouse still has approximately 60,000 square feet available for other needs. We are currently in the process of building out a portion of the available area to house **the new training academy**. The **property and evidence section** will be the next to move.

- We are also in the process of **web-enabling our ARMMS system and upgrading our laptops**. Laptop computers were put into use in the fall of 1999. Since then, we have been very successful in making our deputies more efficient in the filing of police reports, as well as allowing each deputy to access criminal history and other data from his/her car. However, after only a few years, the technology put into place is beginning to be out-dated. We have come up with a plan to web-enable the ARMMS system using Microsoft's ".net" technology. To do so, we will also need to upgrade the hardware side of the system. We were awarded a COPS MORE 2002 grant in August 2002 for \$993,000 for this project. The Sheriff matched this money with \$371,000 from the General Fund. Through June 30, 2004, \$1,364,000 (100 %) of this grant has been spent on acquiring new laptops and a new storage area network. We expect to have this project completed sometime in the next 6 to 9 months.
- The **Project STAR** (**S**urvey residence, **T**arget violators, **A**rrest and enhance Prosecution, and **R**ejuvenate neighborhoods through Community Oriented Policing) grant came to an end on June 30, 1998, however, the project itself has continued with the Sheriff picking up 100 percent of the cost of the 28 deputies hired under the grant. This program is designed to take a proactive approach to drug trafficking integrated with a community policing strategy aimed at addressing the needs of communities where drug use and violence is concentrated. The program attacks violence and drug activity in these neighborhoods and provides for "after-care" to maintain the neighborhood once the targeted individuals have been removed. During 03/04, approximately \$1,212,000 was expended on this project.
- Continuation of the implementation of the **AFIS** (**A**utomatic **F**ingerprinting and **I**dentification **S**ystem) program. The goal of this project is to electronically capture the fingerprint at the moment of arrest, to identify the arrested individual, check for any outstanding warrants or attachments throughout the state, and to update the criminal history record, all within five minutes. The Sheriff's Office is one of five fully functional remote sites and, as such, will have fingerprint technicians to handle quality control and make positive identifications for the Southeast Region of the State. During 03/04, the State reimbursed the Sheriff's Office approximately \$384,000 for salaries and other development costs related to this project.
- Continuation and expansion of the "**High Intensity Drug Trafficking Area**" (**HIDTA**) **cooperative agreement** with the Office of National Drug Control Policy. "HIDTA's" are regions identified as having the most critical drug trafficking problems in the U.S. This agreement is designed to promote more effective coordination of drug control efforts along the Gulf Coast areas of Louisiana, Mississippi, and Alabama. While we are designated as the lead agency in the program, it is truly a joint effort of several law enforcement agencies. During the year, approximately \$2,438,000 was spent on the HIDTA programs.

- We purchased a 7,000 square foot building across the street from the Westbank Administration Building and moved our **Uniform Shop** to a location that is easier to access. The building was purchased for \$320,000 last year. The new uniform shop was opened in the spring of 2004.

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

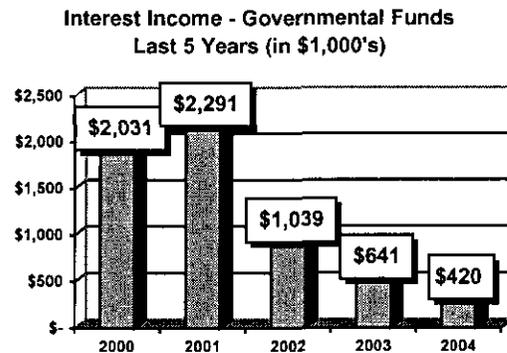
- In the fall of 2004, we **moved the Fourth District** out of its current location and into a space inside of the Clearview mall. This provides added security for the mall as well as easier access to the District. Under the agreement, we pay the lease on the office space and are reimbursed a like amount for providing security at the mall. Thus, the net cost to the Sheriff is \$-0-.
- We also plan to upgrade the **Land Air Sea Emergency Rescue (LASER) facilities by adding a new hanger for our helicopter**. We are also looking into the possibility of **replacing our existing helicopter** (which is refurbished) with a new one. The initial estimates are in the \$2 million range.
- We are going to **buy back the outstanding balances of the old banked sick leave plan**. By accumulating fund balances and rolling forward the 2004 millage rates, we have positioned ourselves to pay the \$3.4 million cost in spring 2005.
- Finally, we are going to **replace our inventory of guns**. We have approximately 700 handguns that are nearly 10 years old. We estimate it will cost us about \$350,000. This should happen sometime in 2005.

Cash Management Policies and Practices

The Sheriff has two options concerning idle cash: 1) invest it in statutorily allowed securities or 2) allow it to stay in NOW accounts. Effective July 1, 2002, the rate in effect under the fiscal agent contract is 15 basis points over the 91 day Treasury Bill rate. This contract expired on June 30, 2004. On July 1, 2004, a new fiscal agent contract went into effect. Under the new contract, the Sheriff's operating accounts will continue to earn 15 basis points over the 91 day Treasury Bill rate and the Tax Collector accounts will earn 50 basis points over the 91 day Treasury Bill rate.

The Sheriff also continues pooling the cash from all of its funds (except Tax Collector, which maintains its own pool) in order to maximize it's earning potential. Thus, the Sheriff earns interest on 100 percent of its daily pooled cash balances.

For the majority of the year, we invested our idle funds in the Louisiana Asset Management Pool (LAMP), a state sponsored external investment pool. The rates available through LAMP were higher than most U.S. Government Securities during the year. We started investing more in securities and commercial paper towards the end of the year as higher rates became available. At June 30, 2004, the investment portfolio was \$28,803,000 (\$2,965,000 in discount notes, \$16,906,000 in commercial paper and \$8,931,000 in LAMP).



The securities are held in a joint account by a third party and are in the Sheriff's Office's name, thus they are in the lowest risk category as defined by government accounting standards. As a result of the decrease in rates during the year, the interest income earned by the Governmental Funds totaled only \$420,000, which is a drop of \$221,000 or 34.5%.

State statutes require the Sheriff to have his deposits insured or collateralized at a rate of 100 percent at all times. During 03/04, this requirement was complied with most of the time. When the collateral falls short, the bank is allowed a 5-day grace period to bring the balances back to 100 percent. As of June 30, 2004, the Sheriff had deposit balances of \$59,660,000, with \$58,900,000 in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB) and \$760,000 in the highest risk category due to the bank balance being under-collateralized. This situation was made known to the bank and corrected within the 5 day period allowed.

Risk Management

The Sheriff maintains four internal service funds to account for its risk management activities. The first major fund is the Auto Loss and General Liability fund. To protect against 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 for each loss year (\$750,000 for the FY 99 loss year). The aggregate stop-loss coverage was only \$300,000 for 96/97 and prior years. 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/professional liability cases.

For auto loss claims, the Sheriff is now self-insured on the first \$1,750,000 per accident. This is an increase in the self-insured retention of \$750,000 over prior years. Excess liability coverage is provided for claims between \$1,750,000 and \$4,000,000. These amounts were increased in an effort to lower the excess liability premiums. At June 30, 2004, claims and judgments payable totaled \$6,327,000, which was an increase of \$91,000 over the prior year. The fund had assets of \$8,002,000 available to pay these claims. During 2004, this fund had a positive increase in net assets of \$1,309,000. This was primarily a result of a \$1,000,000 increase in the auto premiums charged to the General Fund.

The second major fund is the Group Health and Life Insurance fund. 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 \$100,000 per person per loss year. Excess liability for claims over the stop-loss amount up to \$1,000,000 is provided for through a commercial insurance carrier. Contributions into this fund are made by participating employees and are matched by the Sheriff based on the employee's classification. At June 30, 2004, a liability of \$553,000 has been accrued, which represents the amount of claims reported to the service agent but not yet paid. The fund had assets of \$921,000 at June 30, 2004 available to pay these claims. During 2004, this fund incurred an operating loss of \$(1,332,000).

In February 2004, we raised the employee base rate premium by 11% and the employer's premium by 14%. This was the first increase to employees in over 14 years. We are hopeful that a full year of premiums at the new levels will bring this fund to fiscal stability.

Additional information on the Sheriff's risk management activity can be found in Note E.1 in the notes to the financial statements.

Pension and Other Post-employment Benefits

The Sheriff provides pension benefits for all of its full-time employees through the Sheriff's Pension & Relief Fund, a statewide plan managed by a board of trustees. The Sheriff has no obligation in connection with the employee benefits offered through the plan beyond its employer contribution rate that is set by the board. On July 1, 2003, the Sheriff's contribution rate was increased from 7.75 to 9.25 percent and the employee's rate was set at 9.80 percent. Employer contributions during the year totaled \$4,500,000, which is \$769,000 or 20.6 percent higher than the prior year.

The Sheriff also provides postretirement health and life benefits for certain retirees and their dependents. As of the end of the current fiscal year, there were 207 retired employees receiving these benefits, which are financed on a pay-as-you-go basis. The retirees pay the full premium to the Group Health and Life fund in order to participate in these benefits. The Sheriff does not pay any portion of the retirees' premiums.

Additional information on the Sheriff's pension arrangements and postemployment benefits can be found in Notes F.1 and F.2 in the notes to the financial statements.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Governmental Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 2003 Comprehensive Annual Financial Report (CAFR). This was the tenth consecutive year that the Sheriff 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 one year only. 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 Comptroller, Accounting, and Administrative departments. We would like to express our appreciation to all members of the departments who assisted and contributed to this year's audit. Finally, credit should be given to you, Sheriff Lee, for your continued interest and support in planning and conducting the financial operations of the Sheriff's Office in a dedicated and responsible manner.

Respectfully submitted,



Newell D. Normand
Comptroller



Paul C. Rivera, CPA
Internal Auditor



Kelly Orozco, CPA
Accounting Director

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, 2003

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



Nancy L. Zielle

President

Jeffrey R. Enos

Executive Director

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

**SELECTED OFFICIALS OF THE SHERIFF'S OFFICE
June 30, 2004**

Harry Lee
SHERIFF

Gerald Guidroz
CHIEF ADMINISTRATIVE OFFICER

Betty Adams
ADMINISTRATIVE ASSISTANT

Newell Normand
CHIEF DEPUTY/COMPTROLLER

Paul C. Rivera, CPA
INTERNAL AUDIT

Craig Taffaro/Frank Graff
OPERATIONS COMMANDER

John Thevenot/August Claverie
SPECIAL INVESTIGATIONS COMMANDER

Freddie Williams/Richard Rodrigue
CRIMINAL INVESTIGATIONS COMMANDER

James Miller
INTERNAL MANAGEMENT COMMANDER

Knot Farrington
FLEET MANAGEMENT

Glen Jambon
CORRECTIONS COMMANDER

Andrew LeBlanc
TAX BUREAU COMMANDER

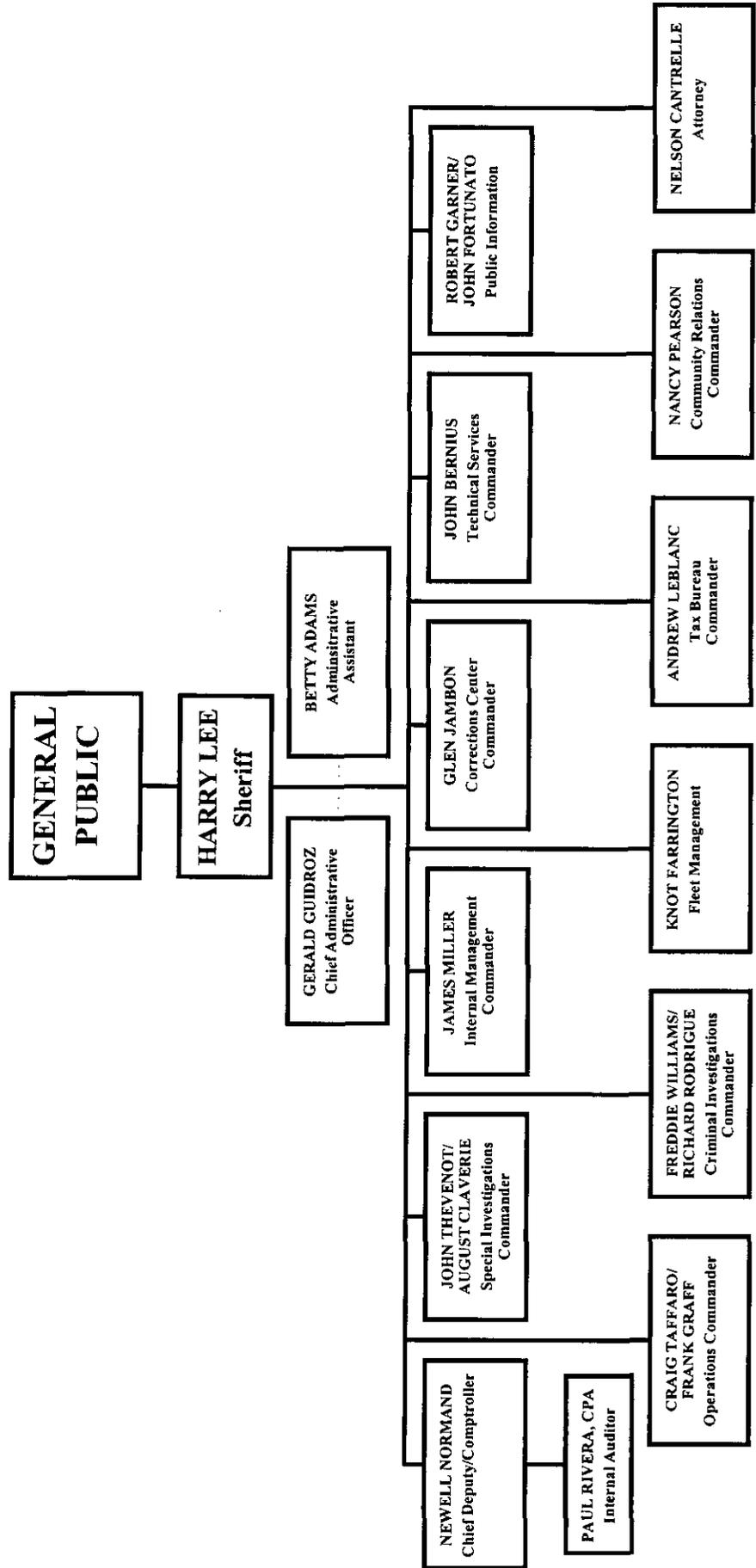
John Bernius
TECHNICAL SERVICES

Nancy Pearson
COMMUNITY RELATIONS COMMANDER

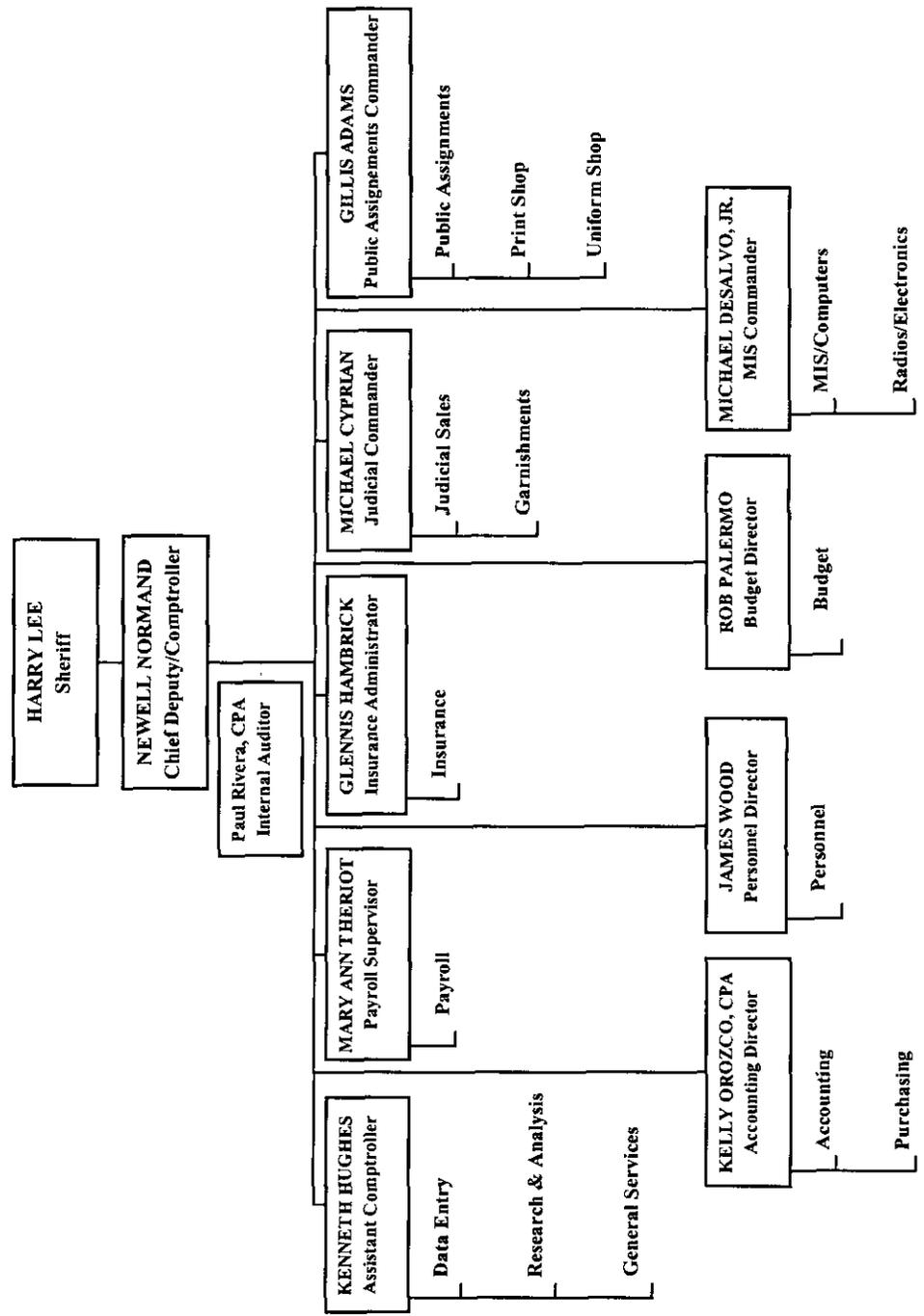
Robert Garner/John Fortunato
PUBLIC INFORMATION

Nelson Cantrelle
ATTORNEY

JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART Sheriff's Staff and Bureau Chiefs



JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART Chief Deputy/Comptroller and Staff



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FINANCIAL SECTION

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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INDEPENDENT AUDITOR'S REPORT

Honorable Sheriff Harry Lee
Jefferson Parish Sheriff's Office
Gretna, Louisiana

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, 2004, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Jefferson Parish Sheriff's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and the Major Special Revenue Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2004, on our consideration of the Jefferson Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis information on pages 15 through 28 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical tables 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 the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Sheriff. The combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Rebowe & Company

December 17, 2004



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Jefferson Parish 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 Jefferson Parish Sheriff's Office for the fiscal year ended June 30, 2004.

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 to 7 of this report, as well as the financial statements, which begin on page 30. All amounts, unless otherwise noted, are expressed in thousands of dollars.

FINANCIAL HIGHLIGHTS

- The assets of the Sheriff's Office exceeded its liabilities at the close of the most recent fiscal year by \$70,533 (*net assets*). Of this amount, \$27,236 or 38.6 percent is invested in capital assets, such as vehicles and equipment. The remaining balance of \$43,296 (*unrestricted net assets*) or 61.4 percent may be used to meet the government's ongoing obligations to citizens and creditors.
- The Sheriff's Office's total net assets increased by \$530 or 0.7 percent during the current year because total expenses exceeded total revenues by that amount. Thus, the cost to operate the Sheriff's Office was just about equal to the program revenues (service charges and grants) and general revenues (taxes and commissions) available to it.
- As of the close of the current fiscal year, the Sheriff's Office's governmental funds reported combined ending fund balances of \$46,470, an increase of \$3,561 or 8.3 percent in comparison with the prior year. Approximately \$43,237 or 93.0 percent of this total amount, is available for spending at the government's discretion (*unreserved fund balance*). There are, however, some designations that limit the spending of some of these balances (see Note D.9).
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$39,582 or 46.2 percent of total general fund expenditures.
- The Sheriff's Office has prided itself on operating on a "pay-as-you-go" basis and has not incurred any new debt for the past several years.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Jefferson Parish 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 Assets" presents information on all of the Sheriff's Office's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 & taxation, operations, technical services, internal management, criminal investigations, special investigations, 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 30 and 31 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 Federal Grants Special Revenue Fund, and the Local Law Enforcement Block Grant Special Revenue Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor 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. A budgetary comparison statement has been provided for the General fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 32-38 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 amount 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, auto and professional liability, and equipment usage. 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 four 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 39-41 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 internal service funds is provided in the form of “combining statements” elsewhere in the report.

The basic fiduciary fund financial statements can be found on page 42 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 43-74 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds, the internal service funds, and the agency funds are presented immediately following the notes to the financial statements. Combining statements for nonmajor governmental funds, internal service funds, and agency funds can be found on pages 78-91 of this report. Individual fund statements and schedules, which show additional detailed financial information of some of the funds, is found on pages 94-107. Other information, which includes a Schedule of Expenditures of Federal Funds, is included on pages 110-117.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Sheriff's Office, assets exceeded liabilities by \$70,533 at June 30, 2004.

A large portion of the Sheriff's Office's net assets (38.6 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Sheriff's Office used 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.

JEFFERSON PARISH SHERIFF'S OFFICE NET ASSETS

	Governmental Activities <u>2004</u>		Governmental Activities <u>2003</u>	
Current and other assets	\$ 59,186		\$ 56,354	
Capital assets	27,235		30,878	
Total assets	<u>86,421</u>		<u>87,232</u>	
Long-term liabilities outstanding	5,493		6,099	
Other liabilities	10,395		11,130	
Total liabilities	<u>15,888</u>		<u>17,229</u>	
Net assets:				
Invested in capital assets, net of related debt	27,236	38.6%	30,878	44.1%
Restricted	0	0.0%	0	0.0%
Unrestricted	43,297	61.4%	39,125	55.9%
Total net assets	<u>\$ 70,533</u>		<u>\$ 70,003</u>	

The balance of *unrestricted net assets* (\$43,297 or 61.4 percent) may be used to meet the government's ongoing obligations to citizens and creditors.

At June 30, 2004, the Sheriff's Office is able to report positive fund balances in all three categories of net assets.

The Sheriff's Office's net assets increased by \$530 during the current fiscal year.

Governmental Activities. Governmental activities increased the Sheriff's Office's net assets by \$530. Key elements of this increase are as follows:

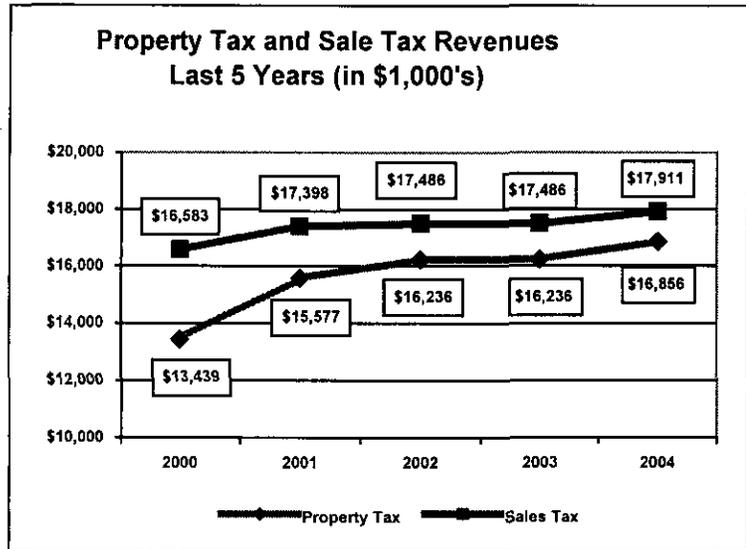
JEFFERSON PARISH SHERIFF'S OFFICE CHANGES IN NET ASSETS

	Governmental Activities 2004		Governmental Activities 2003	
Revenues:				
Program revenues:				
Charges for services	\$ 12,990	13.3%	\$ 13,251	13.4%
Operating grants and contributions	8,189	8.4%	11,492	11.6%
Capital grants and contributions	423	0.4%	773	0.8%
General revenues:				
Property taxes	16,856	17.3%	16,236	16.4%
Sales taxes	17,911	18.4%	17,486	17.7%
Intergovernmental	3,001	3.1%	2,945	3.0%
Commissions	36,017	37.0%	34,604	35.0%
Unrestricted charges for services	323	0.3%	377	0.4%
Unrestricted interest	488	0.5%	780	0.8%
Miscellaneous	1,177	1.2%	811	0.8%
Total revenues	<u>97,375</u>	<u>100.0%</u>	<u>98,755</u>	<u>101.4%</u>
Expenses:				
Public safety				
Executive	3,231	3.3%	2,998	3.0%
Finance and Administrative	17,617	18.2%	21,105	21.3%
Fleet	10,474	10.8%	10,282	10.4%
Revenue & Taxation	2,693	2.8%	2,563	2.6%
Operations	20,537	21.2%	20,708	20.9%
Technical Services	7,557	7.8%	7,550	7.6%
Internal Management	1,588	1.6%	1,375	1.4%
Criminal Investigations	8,378	8.7%	10,025	10.1%
Special Investigations	8,369	8.6%	5,950	6.0%
Corrections	16,345	16.9%	16,163	16.4%
Non-departmental	56	0.1%	136	0.1%
Total expenses	<u>96,845</u>	<u>100.0%</u>	<u>98,855</u>	<u>100.0%</u>
Increase in net assets	530		(100)	
Net assets - Beginning of year	<u>70,003</u>		<u>70,103</u>	
Net assets - end of year	<u>\$ 70,533</u>		<u>\$ 70,003</u>	

- The program revenue charges for services represents money received from the public, JPSO employees and other agencies for detail fees, civil and criminal fees, equipment usage fees, feeding and keeping of prisoners, and reimbursed salaries. The total amount received during 2004 was \$12,990, which is \$261 less than the prior year. Most of the decrease came from a decrease in details at the N.O. Airport (down by \$176) and a civil and criminal fees (down by \$174). Service charges at the parish correctional center were also down slightly – reimbursements for housing state prisoners, feeding and keeping, and transporting prisoners were down a net of \$61. Commissary sales were up \$37 due to an increased jail population and insurance premiums collected from employees was up \$65, reflecting a health insurance premium increase in February 2004.

➤ Operating and capital grants for governmental activities decreased by \$3,653. The main source of this decrease was the settlement of a narcotics asset forfeiture case which netted the Sheriff's Office \$3,041 in the prior year.

➤ Property taxes increased by \$620 or 3.8 percent during the year. This increase is due to increases in the assessed values of property in the parish over the prior year. The Sheriff's millage rate was 8.28 mills both on the 2003 tax roll and the 2002 tax roll.



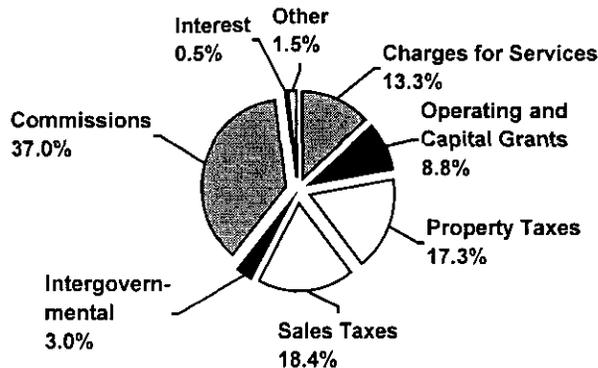
➤ Sales taxes, including motor vehicle taxes, increased \$425 or 2.6 percent. This increase is a reflection of the continuing sluggishness in the local economy. Most of the increase was seen in motor vehicles taxes due to dealers offering zero-interest programs that spurred sales.

➤ Commissions collected by the Sheriff on collections of sales taxes, occupational licenses, fines and forfeitures, and garnishments and seizures totaled \$36,017. This is an increase of \$1,413 over the prior year. \$1,027 of this increase is in commissions on taxes, which mirror the increase seen in sales taxes and \$264 was in phone commissions at the correctional center.

➤ Interest income was down \$(292) due to declining rates seen over the past year.

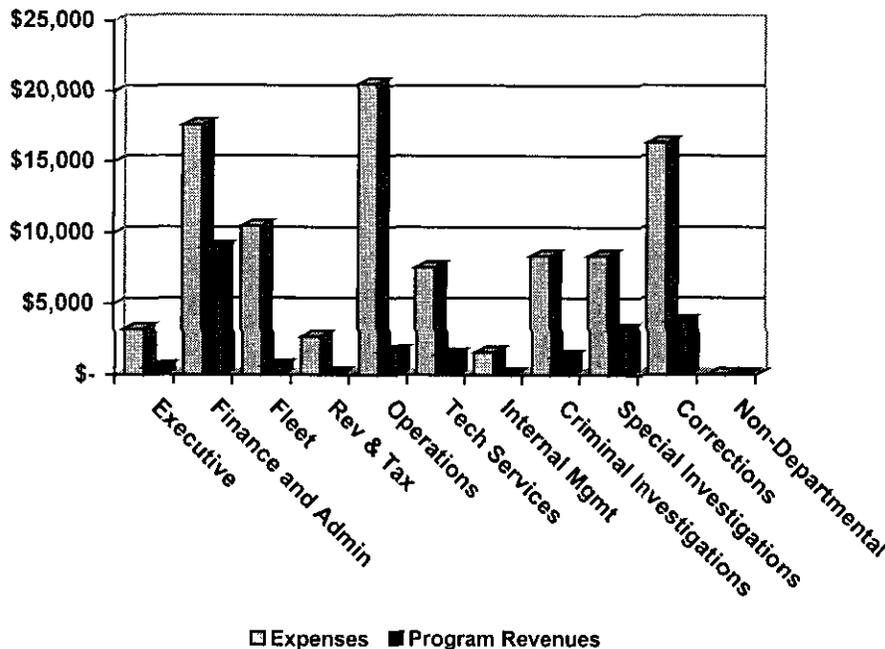
A breakdown of the revenues received by the Sheriff's Office's governmental activities is as follows:

Revenues by Source - Governmental Activities



For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. Expenses totaled \$96,845, including current year depreciation of \$8,747. The Finance and Administrative Bureau totaled \$17,617 (18.2 percent), the Operations Bureau totaled \$20,537 (21.2 percent), and Corrections totaled \$16,345 (16.9 percent). These expenses of the Sheriff's Office were offset by program revenues (service charges and grants) totaling \$21,602 (see above). A graph comparing the expense of each Bureau with the program revenue generated is presented below.

**Jefferson Parish Sheriff's Office
Expenses and Program Revenues by Function/Bureau**



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

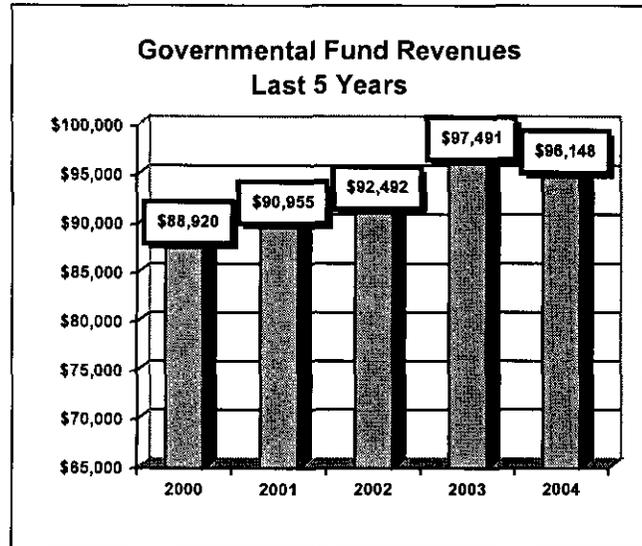
As noted earlier, the Sheriff's Office uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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, *unreserved 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, 2004, the Sheriff's Office's governmental funds reported combined ending fund balances of \$46,470, an increase of \$3,561 or 8.3 percent in comparison with the prior year. Approximately \$43,237 or 93.0 percent of this total constitutes *unreserved fund balance*, which is available for spending at the government's discretion.

The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed 1) to offset the cost of inventory already purchased (\$33), 2) to liquidate open purchase orders (\$1,171), and 3) to pay for construction projects (\$2,030).

As noted above, the governmental funds include the general operating funds of the Sheriff (i.e., the General Fund, the Special Revenue Funds, and Capital Project Funds). Overall, as the graph shows, revenues of the Governmental Funds have increased over the past 5 years, with a slight drop noted in 2004.



The **General fund** is the chief operating fund of the Sheriff's Office. At June 30, 2004, unreserved fund balance of the General fund was \$39,582 (which is 85.2 percent of the total governmental fund balance). As a measure of the

General fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 46.2 percent of total general fund expenditures and total fund balance represents 50.2 percent.

The fund balance of the Sheriff's Office's General fund increased by \$4,982 during the current fiscal year. Key factors in this change are as follows:

- The General Fund's revenues totaled \$91,385 while expenditures totaled \$85,627. In addition, the General Fund's operating transfers in and out netted to \$(776).
- Revenues increased by \$2,344 over the prior year, mainly because of:
 - Property taxes increasing \$620 due to increases in the assessed value of property in the parish.
 - Sales taxes and commissions increasing \$1,551, however, this was only a 2.6 percent increase.
 - Interest income decreased by \$150 due to declining rates.
 - Miscellaneous increased by \$381, \$255 was seen in sales of equipment. \$131 related to the sale of a piece of land and \$78 related to a motorcycle auction.
- Expenditures decreased \$1,890 due to the following:
 - Salaries decreased by \$539, due to us being unable to fill all of the open positions in the office.
 - Retirement increased by \$599 due to 1.5 percent increase in the employer's contribution rate in July 2003.
 - Insurance increased by \$134 due to an increase in the health insurance base premium for an employee from \$240 to \$270 per month in February 2004.

- Repairs and maintenance decreased \$610 due to decreased costs associated with the new Westbank Administration Building, as well as the new Firing Range complex. In the prior year, these two buildings incurred repairs and maintenance costs that did not recur.
 - Capital Outlays decreased by \$1,862 due to the various reasons: 1) buildings were down \$327 – purchase of new Uniform shop in previous year, 2) equipment was down \$1,961 – prior year purchase of over 400 new laptops to enable an upgrade of the ARMMS system, and 3) vehicles were down \$524 due to less cars being purchased.
- Operating transfers in decreased \$42 due to less profits generated by the Commissary Sales Special Revenue Fund (due to a slight decrease in the profit margin on sales), while operating transfers out decreased \$993 due to less funding needed by the Firing Range Capital Project Fund. This project is fully funded at this time.

The Sheriff reported **two “major” funds** other than the General Fund for the year ended June 30, 2004.

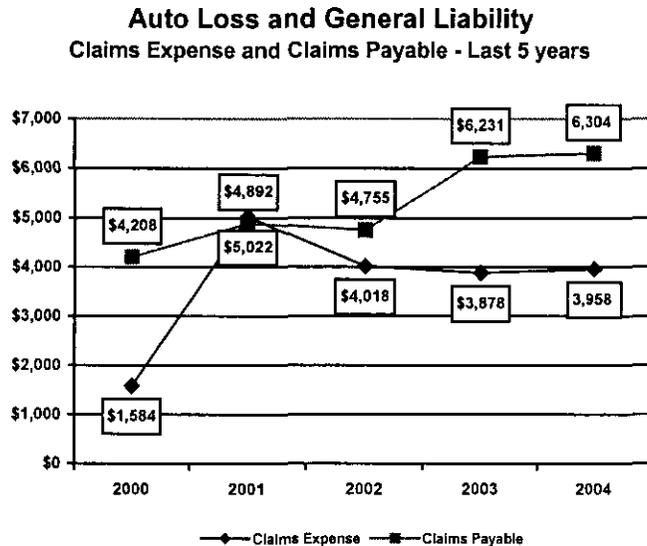
The **Federal Grants Special Revenue Fund** had revenues and transfers in of \$3,135 and expenditures and transfers out of \$3,135. This fund tracks the revenues and costs associated with the Sheriff’s major federal grants, such as the High Intensity Drug Trafficking Area (HIDTA) grant, the Community Policing (COPS) grants, and others received directly from the federal government.

The **Local Law Enforcement Block Grant Special Revenue Fund** accounts for the expenditures and revenues of the block grant program. During 2004, this grant fund had revenues and transfers in of \$857 and expenditures of \$862, leaving a current year deficiency of \$(5). The fund balance of \$44 in this fund represents matching funds received from other agencies that will ultimately be spent on grant activities.

The Sheriff’s **other governmental funds** recorded revenue of \$1,116, expenditures of \$2,963, and other financing sources (uses) of \$432. A major part of the revenue this year was recognized by the Commissary Sales Special Revenue Fund, which saw sales of \$688, an increase of \$54 over the prior year. This increase was caused by increases in sales due to a higher prison population (due to the new prison annex being open). The next largest revenue was fines and forfeitures. \$241 was recognized in 2004, which is a decrease of \$(2,911). This drop was because of a large narcotics asset forfeiture being received in the prior year. \$1,368 of the expenditures occurred in the Firing Range Capital Project Fund. These costs were associated with the completion of the firing range and the build-out of the new training academy area. \$925 was spent in the Drug Enforcement Special Revenue Fund on vehicles and other law enforcement needs. Fund balances, in the aggregate, totaled \$5,677. Of this total, \$421 remains in the Commissary Sales Special Revenue Fund, \$2,353 in the Drug Enforcement Special Revenue Fund, \$1,904 was in the Communications Reserve Capital Project Fund, and \$125 was left in the Firing Range Capital Project Fund.

Proprietary Funds. The Sheriff maintains four internal service funds to account for its risk management activities. For the fiscal year ended June 30, 2004, these funds reported net assets of \$2,319, which is a net increase from the prior year of \$4. The two main funds are the Auto Loss and Professional Liability fund and the Group Health and Life Insurance fund. 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.

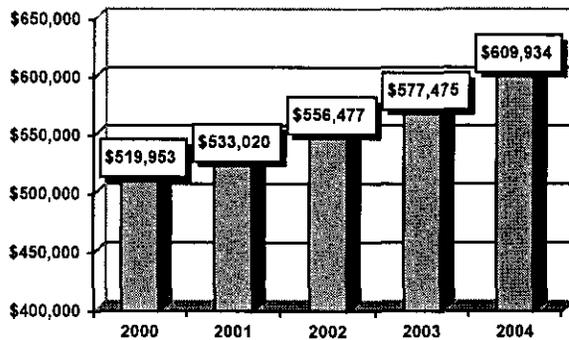
At June 30, 2004, the **Auto Loss and Professional Liability fund** had net assets of \$1,675, which is \$1,309 more than the prior year. Claims expense for the year totaled \$3,958 and claims payable at year-end totaled \$6,304. As can be seen in the graph, this fund experienced a slight increase in claims expense during the year. Despite this increase, the Auto Loss and General Liability recognized operating income of \$1,309 for the year. This was due to a \$1 million increase in premiums charged to the General Fund. Loss reserves actually increased by only \$73.



The **Group Health and Life Insurance fund** accounts for both employee and employer contributions to the plan. At June 30, 2004, this fund had net assets of \$369, which is \$1,332 less than the prior year. Claims expense for the year totaled \$7,473 and claims payable at year-end totaled \$553. Claims expense increased \$893 or 13.6 percent over the prior year. This increase is because of the inflationary costs of healthcare. On January 1, 2004, the Sheriff switched third-party administrators in an effort to reduce and control costs.

Agency Funds. The Sheriff maintains several agency funds in order to account for monies collected on behalf of others. 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. During 03/04, the Tax Collector fund received \$609,934 and disbursed \$608,566 to the various taxing bodies in the Parish. See the graph below for a recap of the tax collections over the past 5 years. The majority of the current year increase is seen in property taxes and sales taxes. These collections increased \$24,565 and \$7,157, respectively. These increases were realized by all participating taxing districts in the Parish.

**Tax Collector Fund Collections
Last 5 Years (in \$1,000's)**



The **Sheriff's Account** received \$19,994 in garnishments and judicial sales and disbursed \$19,611 to the applicable litigants, defendants, attorneys, and appraisers. These are increases of \$1,323 and \$927, respectively. Again, the sluggishness of the economy is reflected in the increases seen in this fund (i.e., more garnishments and seizures).

GENERAL FUND BUDGETARY HIGHLIGHTS

The Sheriff's Office made several amendments to its original budget during the fiscal year ended June 30, 2004. Revenues of the General Fund were increased \$1,370 over the original budget. The largest increases were in property taxes (up \$240), sales taxes (up \$233), and federal grants (up \$365). Commissions on sales taxes were increased \$240 and commissions on garnishments and seizures were also increased \$625. Airport details and interest income were reduced \$175 and \$130, respectively. Expenditures of the General Fund were increased \$2,872 over the original budget. Note C.2 provides a breakdown of the changes in expenditures by function/bureau. The main increases were:

- \$1,272 increase in the Fleet Bureau due to \$1,000 increase in auto premiums charged by the internal service fund.
- \$1,172 increase in salaries and benefits reflecting a budget at full staffing, as well as increases in health and retirement premiums.

Revenues and other sources (on a budgetary basis) came in \$184 or 0.2 percent over the final budget. Expenditures and other uses were \$5,729 or 6.1 percent under the final budget. The main overage in the revenues came in intergovernmental due to higher than expected federal grants and state video poker allocations. The largest under budget items were seen in:

- The Finance and Administrative Bureau, where salaries and benefits were under by \$424, general operating expenditures were under by \$350 (primarily in repairs and maintenance), and capital outlay was under by \$376 (primarily in buildings and improvements).
- The Revenue and Taxation Bureau, where general operating expenditures were \$128 under budget due to delays in a computer software rewrite project for the tax collection system,
- The Operations Bureau, where salaries and benefits were \$765 under budget,

- The Technical Services Bureau, where salaries and benefits were \$689 under budget,
- The Internal Management Bureau, where salaries and benefits were \$85 under budget,
- The Criminal Investigations Bureau, where salaries were \$509 under budget,
- The Special Investigations Bureau, where salaries were \$501 under budget, and
- The Corrections Bureau, where salaries and benefits were \$961 under budget.

Most of the savings in salaries and benefits were caused by open positions during the year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Sheriff’s Office’s investment in capital assets for its governmental activities as of June 30, 2004 amounts to \$27,236 (net of accumulated depreciation). This investment in capital assets includes land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure. The Sheriff’s Office’s investment in capital assets decreased by \$3,642 or 11.8 percent this year.

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

- \$1,368 was spent on equipment, primarily computers.
- \$2,596 was spent on new vehicles, keeping with the Sheriff’s policy of rotating the fleet every 4 years.
- \$1,229 was spent on construction in progress, primarily related to the Firing Range Complex, in the old Schwegmann’s warehouse on the westbank expressway.
- \$8,747 was recognized as depreciation expense.

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

	Governmental Activities	
	2004	2003
Land	\$ 56	\$ 135
Buildings	9,989	10,414
Equipment and furniture	3,838	6,998
Vehicles and heavy equipment	8,488	9,565
Infrastructure	113	129
Construction in progress	4,752	3,637
 Total	 \$ 27,236	 \$ 30,878

Additional information on the Sheriff’s Office’s capital assets can be found in Note D.5 on pages 59 and 60.

Long-term Debt. Keeping with the Sheriff's longstanding policy of funding operations currently, at year-end, the Sheriff had no long-term debt other than compensated absences. In order to get a handle on the compensated absences liability, the Sheriff changed the Annual and Sick Leave Policy in the fiscal year 99/00. The new policy restricted the amounts of leave available for roll-forward and significantly reduced the outstanding liability. This decline continues today, as the liability at June 30, 2004 was down to \$5,493 or 9.9 percent lower than the prior year.

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 \$284,836. The Sheriff has no outstanding debt subject to this limitation.

Additional information on the Sheriff's Office's long-term debt can be found in Note D.7 on pages 63 and 64 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The unemployment rate for the Parish of Jefferson is currently 4.9 percent, which is 0.3 percent higher than it was a year ago.
- Inflationary trends in the region compare favorably to national indices.
- The ad valorem millage rate levied for the 2004 (next year's) tax roll was 8.28 mills. 2004 is a reassessment year and the Sheriff has chosen to "roll the millages forward". Thus, property tax revenues in 04/05 are expected to be \$19,980, an increase of \$3,124. Assessed values increased approximately 15 to 20 percent on average due to the reassessments.
- Sales tax collections continue to be sluggish, although collections are showing a slight increase. A 1.5 percent increase was projected and budgeted for sales taxes and related commissions.

All of these factors were considered in preparing the Sheriff's Office's budget for the 2004-2005 fiscal year.

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 the Newell Normand, Chief Deputy/Comptroller, 1233 Westbank Expressway, Harvey, LA 70058.

BASIC FINANCIAL STATEMENTS

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

**STATEMENT OF NET ASSETS
JUNE 30, 2004**

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 22,470,007
Investments	28,802,577
Receivables (net of allowance for uncollectibles)	7,463,878
Internal balances	-
Inventories	32,811
Prepays	-
Other assets	415,862
Capital assets (net of accumulated depreciation)	
Land	55,550
Buildings	9,988,636
Furniture and equipment	3,837,518
Vehicles and heavy equipment	8,488,418
Infrastructure	113,160
Construction in progress	4,752,479
TOTAL ASSETS	<u>86,420,896</u>
LIABILITIES	
Accounts payable and other current liabilities	1,303,314
Accrued salaries and deductions	1,786,967
Matured bonds and interest payable	-
Claims and judgments payable	6,856,598
Due to taxing bodies and others	116,844
Deferred Revenue	331,848
Noncurrent liabilities:	
Due within one year	5,492,894
Due in more than one year	-
TOTAL LIABILITIES	<u>15,888,465</u>
NET ASSETS	
Invested in capital assets, net of related debt	27,235,761
Restricted for:	
Debt service	-
Other	-
Unrestricted	43,296,670
TOTAL NET ASSETS	<u>\$ 70,532,431</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, 2004

FUNCTION/BUREAU	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
Primary Government					
Governmental Activities:					
Public Safety:					
Executive	\$ 3,231,278	\$ 195,247	\$ 336,162	\$ -	\$ (2,699,869)
Finance and Administrative	17,616,573	7,695,461	884,511	367,372	(8,669,229)
Fleet	10,474,533	611,860	29,699	-	(9,832,974)
Revenue & Taxation	2,692,892	73,781	47,681	-	(2,571,430)
Operations	20,536,681	12,533	1,618,419	-	(18,905,729)
Technical Services	7,556,630	720,000	659,588	55,138	(6,121,904)
Internal Management	1,587,758	-	73,729	-	(1,514,029)
Criminal Investigations	8,378,058	499,445	785,143	-	(7,093,470)
Special Investigations	8,368,793	-	3,184,776	-	(5,184,017)
Corrections	16,345,016	3,182,035	568,983	-	(12,593,998)
Non-departmental	56,518	-	-	-	(56,518)
Unallocated	-	-	-	-	-
Total governmental activities	\$ 96,844,730	\$ 12,990,362	\$ 8,188,691	\$ 422,510	(75,243,167)

GENERAL REVENUES:

Taxes	
Property taxes	16,856,235
Sales taxes	17,911,129
Intergovernmental	
State Revenue Sharing	1,267,105
Video Poker Allocation	1,733,960
Commissions	
Commissions on tax collections	36,016,964
Charges for Services	
Court Attendance	243,814
Rentals	79,159
Unrestricted interest	488,031
Miscellaneous	
Gain on sale of equipment	422,138
Subrogations	480,889
Other	273,594
TRANSFERS IN (OUT)	-

TOTAL GENERAL REVENUE AND TRANSFERS 75,773,018

CHANGE IN NET ASSETS 529,851

NET ASSETS

Beginning of year	70,002,580
End of year	<u>\$ 70,532,431</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2004

	GENERAL	FEDERAL GRANTS	LOCAL LAW ENFORCEMENT BLOCK GRANT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash and cash equivalents	\$ 79,571	\$ -	\$ -	\$ 2,354,302	\$ 2,433,873
Share of pooled assets - general pool	31,309,723	-	295,737	3,413,269	35,018,729
Investments	-	-	-	-	-
Receivables (net of allowance for uncollectibles)	10,934,979	845,661	-	7,148	11,787,788
Due from other funds	790,516	-	-	60,799	851,315
Inventories	-	-	-	32,811	32,811
Other assets	362	-	-	-	362
TOTAL ASSETS	\$ 43,115,151	\$ 845,661	\$ 295,737	\$ 5,868,329	\$ 50,124,878
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 494,736	\$ 99,417	\$ -	\$ 187,462	\$ 781,615
Accrued payroll and deductions	1,786,967	-	-	-	1,786,967
Due to other funds	4,154	746,218	-	3,600	753,972
Due to taxing bodies and others	-	-	-	-	-
Deferred revenue	79,950	-	251,898	-	331,848
Claims and judgments payable	-	-	-	-	-
TOTAL LIABILITIES	2,365,807	845,635	251,898	191,062	3,654,402
Fund Balances					
Reserved for:					
Inventory	-	-	-	32,811	32,811
Encumbrances	1,167,004	-	-	4,336	1,171,340
Construction	-	-	-	2,029,683	2,029,683
Unreserved, reported in:					
General Fund	39,582,340	-	-	-	39,582,340
Special Revenue Funds	-	26	43,839	3,610,437	3,654,302
TOTAL FUND BALANCES	40,749,344	26	43,839	5,677,267	46,470,476
TOTAL LIABILITIES AND FUND BALANCES	\$ 43,115,151	\$ 845,661	\$ 295,737	\$ 5,868,329	\$ 50,124,878

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 ASSETS
FOR THE YEAR ENDED JUNE 30, 2004**

Amounts reported for governmental activities in the Statement of Net Assets (page 30) are different because:

Total Fund Balances at June 30, 2004 - Governmental Funds (page 32)		\$ 46,470,476
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$72,382,058 and the accumulated depreciation is \$41,504,516.		27,235,761
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 assets.		2,319,088
Long-term liabilities, including compensated absences, 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	\$ 5,492,894	<u>(5,492,894)</u>
Total Net Assets of Governmental Activities at June 30, 2004 (page 30)		<u>\$ 70,532,431</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, 2004

	GENERAL	FEDERAL GRANTS	LOCAL LAW ENFORCEMENT BLOCK GRANT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES					
Taxes					
Ad valorem taxes	\$ 16,856,235	\$ -	\$ -	\$ -	\$ 16,856,235
Sales and use taxes	17,911,129	-	-	-	17,911,129
Intergovernmental	11,935,331	2,869,220	736,295	95,364	15,636,210
Service charges, fees, and commissions	41,985,053	-	-	687,977	42,673,030
Fines and forfeitures	-	-	-	241,188	241,188
Interest	344,743	-	4,650	70,442	419,835
Miscellaneous	2,352,466	-	37,637	20,722	2,410,825
TOTAL REVENUES	91,384,957	2,869,220	778,582	1,115,693	96,148,452
EXPENDITURES					
Current					
Public Safety					
Executive	3,097,127	-	-	67,082	3,164,209
Finance and Administrative	11,916,579	573,016	862,156	-	13,351,751
Fleet	9,896,949	-	-	-	9,896,949
Revenue & Taxation	2,628,890	-	-	-	2,628,890
Operations	20,054,143	-	-	-	20,054,143
Technical Services	7,174,412	124,092	-	-	7,298,504
Internal Management	1,413,110	-	-	-	1,413,110
Criminal Investigations	8,221,418	-	-	-	8,221,418
Special Investigations	5,695,627	2,438,341	-	1,052,618	9,186,586
Corrections	15,471,734	-	-	475,618	15,947,352
Non-departmental	56,518	-	-	-	56,518
Capital outlay					
Public Safety					
Finance and Administrative	-	-	-	1,368,066	1,368,066
TOTAL EXPENDITURES	85,626,507	3,135,449	862,156	2,963,384	92,587,496
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,758,450	(266,229)	(83,574)	(1,847,691)	3,560,956
OTHER FINANCING SOURCES (USES)					
Transfers in	202,782	266,229	78,473	634,466	1,181,950
Transfers out	(979,168)	-	-	(202,782)	(1,181,950)
Sale of capital assets	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(776,386)	266,229	78,473	431,684	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	4,982,064	-	(5,101)	(1,416,007)	3,560,956
FUND BALANCES					
Beginning of year	35,767,280	26	48,940	7,093,274	42,909,520
End of year	\$ 40,749,344	\$ 26	\$ 43,839	\$ 5,677,267	\$ 46,470,476

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, 2004**

Amounts reported for governmental activities in the Statement of Activities (page 31) are different because:

Net change in fund balances - total governmental funds (page 34) \$ 3,560,956

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 capital outlays exceeded depreciation in the current period. (3,554,226)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets. (87,555)

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 *paid*). This year, sick and annual leave used exceeded the amounts earned by \$606,238. 606,238

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. 4,438

Change in Net Assets of Governmental Activities (page 31) \$ 529,851

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, 2004

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Ad valorem taxes	\$ 16,856,235	\$ -	\$ 16,856,235	\$ 16,975,000	\$ (118,765)	\$ 16,735,000
Sales and use taxes	17,911,129	(166,955)	17,744,174	17,728,000	16,174	17,495,000
Intergovernmental	11,935,331	-	11,935,331	11,795,000	140,331	11,585,000
Service charges, fees, and commissions	41,985,053	(332,961)	41,652,092	41,585,650	66,442	40,953,150
Fines and forfeitures	-	-	-	-	-	-
Interest	344,743	-	344,743	390,000	(45,257)	520,000
Miscellaneous	2,352,466	-	2,352,466	2,228,000	124,466	2,043,500
TOTAL REVENUES	91,384,957	(499,916)	90,885,041	90,701,650	183,391	89,331,650
EXPENDITURES						
Current						
Public Safety						
Executive	3,097,127	(60,843)	3,036,284	3,286,075	249,791	2,966,350
Finance and Administrative	11,916,579	101,002	12,017,581	13,333,415	1,315,834	13,051,250
Fleet	9,896,949	797,990	10,694,939	10,614,840	(80,099)	9,342,750
Revenue & Taxation	2,628,890	62,256	2,691,146	2,875,410	184,264	3,005,200
Operations	20,054,143	(39,967)	20,014,176	20,903,100	888,924	20,821,450
Technical Services	7,174,412	(53,936)	7,120,476	7,851,200	730,724	7,650,200
Internal Management	1,413,110	(13,808)	1,399,302	1,643,530	244,228	1,465,950
Criminal Investigations	8,221,418	(24,400)	8,197,018	8,823,950	626,932	10,564,850
Special Investigations	5,695,627	(77,682)	5,617,945	6,216,750	598,805	4,409,000
Corrections	15,471,734	(60,256)	15,411,478	16,455,350	1,043,872	15,834,600
Non-departmental	56,518	-	56,518	69,750	13,232	119,750
TOTAL EXPENDITURES	85,626,507	630,356	86,256,863	92,073,370	5,816,507	89,231,350
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,758,450	(1,130,272)	4,628,178	(1,371,720)	5,999,898	100,300
OTHER FINANCING SOURCES (USES)						
Transfers in	202,782	-	202,782	202,100	682	207,000
Transfers out	(979,168)	26,788	(952,380)	(865,000)	(87,380)	(250,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(776,386)	26,788	(749,598)	(662,900)	(86,698)	(43,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	4,982,064	(1,103,484)	3,878,580	(2,034,620)	5,913,200	57,300
FUND BALANCE						
Beginning of year	35,767,280	(2,294,437)	33,472,843	33,472,843	-	33,472,843
End of year	\$ 40,749,344	\$ (3,397,921)	\$ 37,351,423	\$ 31,438,223	\$ 5,913,200	\$ 33,530,143

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

FEDERAL GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2004

	PRIOR YEARS ACTUAL	CURRENT YEAR ACTUAL	GRANT TO DATE ACTUAL	GRANT BUDGET	OVER (UNDER)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,409,231	2,869,220	7,278,451	9,869,509	(2,591,058)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	4,409,231	2,869,220	7,278,451	9,869,509	(2,591,058)
EXPENDITURES					
Public Safety					
Current					
Executive	-	-	-	-	-
Finance & Pministrative	1,480,425	573,016	2,053,441	2,045,052	8,389
Fleet	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Technical Services	-	124,092	124,092	124,092	-
Internal Management	-	-	-	-	-
Criminal Investigations	-	-	-	-	-
Special Investigations	3,165,725	2,438,341	5,604,066	8,141,160	(2,537,094)
Corrections	-	-	-	-	-
Non-departmental	-	-	-	-	-
TOTAL EXPENDITURES	4,646,150	3,135,449	7,781,599	10,310,304	(2,528,705)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(236,919)	(266,229)	(503,148)	(440,795)	(62,353)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	236,919	266,229	503,148	440,795	62,353
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	236,919	266,229	503,148	440,795	62,353
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$ -	-	-	\$ -	\$ -
FUND BALANCE					
Beginning of year		26	26		
End of year		\$ 26	\$ 26		

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

LOCAL LAW ENFORCEMENT BLOCK GRANT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2004

	PRIOR YEARS ACTUAL	CURRENT YEAR ACTUAL	GRANT TO DATE ACTUAL	GRANT BUDGET	OVER (UNDER)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	682,347	736,295	1,418,642	1,670,541	(251,899)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	120,887	4,650	125,537	125,537	-
Miscellaneous	15,603	37,637	53,240	61,288	(8,048)
TOTAL REVENUES	818,837	778,582	1,597,419	1,857,366	(259,947)
EXPENDITURES					
Public Safety					
Current					
Executive	-	-	-	-	-
Finance & Administrative	1,162,533	862,156	2,024,689	2,339,893	(315,204)
Fleet	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Technical Services	-	-	-	-	-
Internal Management	-	-	-	-	-
Criminal Investigations	-	-	-	-	-
Special Investigations	-	-	-	-	-
Corrections	-	-	-	-	-
Non-departmental	-	-	-	-	-
TOTAL EXPENDITURES	1,162,533	862,156	2,024,689	2,339,893	(315,204)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(343,696)	(83,574)	(427,270)	(482,527)	55,257
OTHER FINANCING SOURCES (USES)					
Operating transfers in	392,636	78,473	471,109	488,779	(17,670)
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	392,636	78,473	471,109	488,779	(17,670)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$ 48,940	(5,101)	\$ 43,839	\$ 6,252	\$ 37,587
FUND BALANCE					
Beginning of year		48,940			
End of year		\$ 43,839			

The accompanying notes are an integral part of this statement.

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

**PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2004**

	GOVERNMENTAL ACTIVITIES
	INTERNAL SERVICE
ASSETS	
Cash and cash equivalents	\$ 1,496,601
Share of pooled assets - general pool	275,435
Investments	6,917,486
Receivables (net of allowance for uncollectibles)	89,596
Due from other funds	4,154
Prepays	-
Other assets	415,500
TOTAL ASSETS	<u>9,198,772</u>
LIABILITIES	
Accounts payable and other current liabilities	23,086
Due to other funds	-
Claims and judgements payable	6,856,598
TOTAL LIABILITIES	<u>6,879,684</u>
NET ASSETS	
Restricted for:	
Claims and judgments	2,319,088
Unrestricted	-
TOTAL NET ASSETS	<u>\$ 2,319,088</u>

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
FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2004**

	GOVERNMENTAL ACTIVITIES <u>INTERNAL SERVICE</u>
OPERATING REVENUES	
Service Charges	
Premiums	\$ 13,112,081
Miscellaneous	258,806
TOTAL OPERATING REVENUES	<u>13,370,887</u>
OPERATING EXPENSES	
Claims and judgments	10,421,464
Administrative expenses	927,689
Premiums	1,999,260
Miscellaneous	86,232
TOTAL OPERATING EXPENSES	<u>13,434,645</u>
OPERATING INCOME (LOSS)	<u>(63,758)</u>
NONOPERATING REVENUES	
Interest	<u>68,196</u>
INCOME (LOSS) BEFORE TRANSFERS	4,438
OPERATING TRANSFERS IN	-
OPERATING TRANSFERS OUT	-
CHANGE IN NET ASSETS	<u>4,438</u>
NET ASSETS	
Beginning of year	2,314,650
End of year	<u>\$ 2,319,088</u>

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, 2004

	<u>GOVERNMENTAL ACTIVITIES</u>
	<u>INTERNAL SERVICE</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Premiums received from employer	\$ 11,751,737
Premiums received from employees	764,552
Premiums received from retirees and others	595,792
Receipts from subrogations	235,098
Claims refunds received	23,708
Claims and judgments paid	(10,418,481)
Administrative fees paid	(944,621)
Insurance premiums paid	(2,157,130)
Miscellaneous expenses paid	(86,232)
Amounts paid to other funds	(95,325)
Amounts received from other funds	1,032
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(329,870)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in	-
Transfers out	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of investments	(12,601,718)
Maturities of investments	12,956,771
Interest received	68,196
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>423,249</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	93,379
CASH AND CASH EQUIVALENTS	
Beginning of year	1,678,657
End of year	<u>\$ 1,772,036</u>
RECONCILIATION TO STATEMENT OF NET ASSETS	
Cash and cash equivalents	\$ 1,496,601
Share of pooled assets - general pool	275,435
Bank overdraft	-
TOTAL	<u>\$ 1,772,036</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	<u>\$ (63,758)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in assets:	
accounts receivable	-
due from other funds	1,032
other assets	(157,870)
Increase (decrease) in liabilities:	
accounts payable	6,154
due to other funds	(95,325)
claims payable	(20,103)
Net adjustments	<u>(266,112)</u>
Net cash provided (used) by operating activities	<u>\$ (329,870)</u>

The accompanying notes are an integral part of this statement.

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

**FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2004**

	AGENCY FUNDS
ASSETS	
Cash and cash equivalents	\$ 2,909,854
Share of pooled assets - general pool	116,844
Share of pooled assets - bureau pool	36,475,485
TOTAL ASSETS	39,502,183
LIABILITIES	
Accounts payable	-
Due to other funds	101,497
Due to taxing bodies and others	39,400,686
TOTAL LIABILITIES	39,502,183
NET ASSETS	\$ -

The accompanying notes are an integral part of this statement.

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

**NOTES TO FINANCIAL STATEMENTS
June 30, 2004**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

2. Description of Activities

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

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

3. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary 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 are 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 provided by a given function or

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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".

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

The *Local Law Enforcement Block Grant Special Revenue Fund* accounts for the proceeds of the Local Law Enforcement Block Grant program received directly from the U.S. Department of Justice. The funds are expended/distributed in accordance with the projects agreed to by the local law enforcement agencies.

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 nonoperating revenues and expenses.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Paris Details Fund is used to account for money on deposit from the Parish of Jefferson to pay for details worked by Sheriff's Office deputies at various Parish facilities.

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. 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 current assets. 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 reimbursements, interest and grants. Ad valorem taxes, sales taxes, fines, commissions and costs collected and held by the Tax Collector Agency Fund on behalf of the Sheriff's General Fund are also accrued. Substantially all other revenues are recorded when received.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The proprietary fund type is accounted for on the *economic resources management 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 total assets. 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 Assets or 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 Statement No. 31, 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 cost 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) authorize the Sheriff to invest in (1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government, (2) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. government instrumentalities, (3) direct security repurchase agreements of any federal book entry only securities, (4) time certificates of deposits of state banks organized under the laws of Louisiana and national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations, (5) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, or (6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

B. Pooled Assets

The Sheriff follows the practice of pooling its cash and investments in order to maximize earnings 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.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 nonoperating 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

The cost of material and supplies acquired by governmental funds (except for the Commissary Sales Special Revenue Fund) are recorded as expenditures at the time of purchase. It is management's opinion that the inventory of such materials and supplies at June 30, 2004 would not be material to the financial statements.

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

E. Prepaids

Payments made to vendors for services that will benefit periods beyond June 30, 2004, are recorded as prepaid items in both the government-wide and fund financial statements.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 is 100 percent capitalized) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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.

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

Asset Category	Useful Life in Years
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 the Sheriff does not have a policy to 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 Statement No. 16, 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 assets. 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 reported as deferred charges and amortized over the term of the related debt.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 while 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 the fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use. Designated fund balances represent tentative plans for future use of financial resources that are subject to change.

J. Use of Estimates

In 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.

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 assets 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 \$(3,554,226) difference are as follows:

Capital outlay	\$	5,193,248
Depreciation expense		(8,747,474)
		(8,747,474)
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets - governmental activities</i>	\$	(3,554,226)

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 assets." The details of this \$(87,555) difference are as follows:

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

**NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(CONTINUED)**

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

Cost of assets disposed of during the year	\$ (3,976,927)
Accumulated depreciation on assets disposed of	<u>3,889,372</u>
Net adjustment to increase (decrease) <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets - governmental activities</i>	<u><u>\$ (87,555)</u></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 grant funds). Budgets are legally adopted for the funds through a resolution authorized by the Sheriff. Budgetary data for the Grant Special Revenue Funds and the Capital Project Funds are not presented since the funds are budgeted over the life of the respective grant or project and not on an annual basis.

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 not expended nor encumbered lapse at year end.

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

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General and Special Revenue Funds. Encumbrances outstanding at year end are reported as reservations of fund balance because they do not constitute expenditures or liabilities.

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 accompanying statements are as originally adopted or as finally amended by the Sheriff as of June 24, 2004.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

2. Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations throughout the year, the final being made on June 24, 2004. The most significant of the changes made are described below:

Revenues of the General Fund were increased by \$1,370,000. The largest increases were seen in ad valorem taxes (up by \$240,000), sales taxes (up \$233,000), and federal grants (up \$365,000). The property taxes were increased due to increases seen in the overall assessed values of the properties throughout the parish. Sales taxes increased due to the local economy rebounding slightly. In addition, commission on sales taxes were increased \$240,000 and other commissions were increased by \$625,000 due to increases in the amounts of garnishments and seizures. Finally, airport details were reduced \$175,000 and interest income was reduced \$130,000 due to continuing declines in the interest rates.

Expenditures of the General Fund were increased by \$2,842,020. A breakdown by bureau follows:

Fund/Bureau	Original Budget	Amendments	Final Budget
General Fund			
Executive	\$ 2,966,350	\$ 319,725	\$ 3,286,075
Finance and Administrative	13,051,250	282,165	13,333,415
Fleet	9,342,750	1,272,090	10,614,840
Revenue and Taxation	3,005,200	(129,790)	2,875,410
Operations	20,821,450	81,650	20,903,100
Technical Services	7,650,200	201,000	7,851,200
Internal Management	1,465,950	177,580	1,643,530
Criminal Investigations	10,564,850	(1,740,900)	8,823,950
Special Investigations	4,409,000	1,807,750	6,216,750
Corrections	15,834,600	620,750	16,455,350
Non-Departmental	119,750	(50,000)	69,750
Total	<u>\$ 89,231,350</u>	<u>\$ 2,842,020</u>	<u>\$ 92,073,370</u>

The \$319,725 increase in the Executive Bureaus' expenditures was the result of 1) a \$117,000 increase in salaries and benefits, 2) an \$82,000 increase in legal fees due to unforeseen lawsuits and 2) a reinstatement of \$85,000 of senior and community programs.

The \$282,165 increase to the Finance Bureau's expenditures was the result of several changes: 1) an increase of \$193,000 in salaries and benefits, primarily in details, 2) an increase of \$611,000 in general operating expenditures - \$170,000 in utilities due to the opening of the new firing range and \$302,000 in repairs and maintenance due to the addition of new buildings, 3) a decrease of \$168,000 in materials and supplies - primarily uniforms, and 4) a decrease of \$354,000 in capital outlay due projects not recurring in the current year.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Of the \$1,272,090 increase to Fleet Bureau's expenditures, \$1,000,000 resulted from an increase in auto insurance premiums. Material and supplies went up \$81,000 due to increasing oil and gas prices and capital outlay was increased by \$152,000 to account for the purchase of additional cars.

The increase of \$201,000 seen in Technical Services, as well as the \$177,580 increase in Internal Management, were due to increases in budgeted salaries and benefits. The original budget did not include salaries at full-staffing. The budget was amended to reflect all salaries. The decrease of \$1,740,900 in Criminal Investigations was due to the reclassification of several departments into the Special Investigations Bureau. Note the increase of \$1,807,750.

The Corrections Bureau budget was increased \$620,750 due to increases in salaries and benefits. The original budget did not include salaries at full-staffing. The budget was amended to reflect all salaries. Non-Departmental costs were decreased \$50,000 due to the expiration of the cooperative agreement between the Sheriff and other governmental agencies, mainly I CAN HELP, Inc., a non-profit group targeting drug and alcohol abuse.

Finally, operating transfers out were increased \$615,000 to provide additional transfers to the Firing Range Capital Projects Fund. These additional funds were used to pay for the buildout of the new training academy area in the Firing Range complex. The end result of the above noted changes was to decrease the budgeted surplus of \$57,300 to a deficit of \$(2,034,620). Sufficient fund balance was available to fund this current year shortage.

3. Expenditures in Excess of Appropriations

The following funds/bureaus had expenditures on a budgetary basis in excess of appropriations for the fiscal year ended June 30, 2004:

Fund/Bureau	Expenditures	Final Budget	Variance
General Fund Fleet	\$ 10,694,939	\$ 10,614,840	\$ (80,099)
Non-major Special Revenue Recreation and Relief	\$ 22,279	\$ 12,750	\$ (9,529)
Non-major Special Revenue Deputy Scholarship	\$ 12,896	\$ 10,000	\$ (2,896)

Fleet Bureau expenditures exceeded budget due to additional vehicles being purchased late in the year. Recreation and Relief exceeded budget due to additional programs and activities being put on during the year. Deputy Scholarship exceeded budget due to the implementation of a deputy schooling/training program. All of the excesses were absorbed by available fund balances.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

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

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, 2004, is presented below.

		General
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$	3,878,580
Basis Differences		
To adjust for accrual of sales taxes		499,916
To adjust expenditures for unpaid invoices		148,978
To adjust expenditures for payroll accrual		(299,033)
Timing Differences		
To adjust for encumbrances		753,623
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP) basis	\$	4,982,064

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

While none of the Special Revenue Funds that adopt annual budgets are presented as a "major fund", the same differences 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 sources over expenditures and other uses for the year ended June 30, 2004, is presented below.

		Special Revenue
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis) - Non-Major Special Revenue Funds	\$	21,847
Basis Differences		
To adjust expenditures for unpaid invoices		70
Timing Differences		
To adjust for encumbrances		875
Entity Differences		
To record excess of revenues and other sources over expenditures and other uses for non-budgeted funds		(708,042)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP) basis - All Special Revenue Funds	\$	(685,250)

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE D - DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

1. Deposits and Investments

At fiscal year end, the carrying amount of the Sheriff's deposits was \$56,758,892 and the bank balance was \$59,659,608. The bank balance is categorized as follows:

Category	Bank Balance
Amount insured by FDIC, or collateralized with securities held by the Sheriff's agent in the sheriff's name	\$ 58,899,673
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Sheriff's name	0
Uncollateralized (includes balance that is collateralized with securities held by the pledging financial institution but not in the Sheriff's name)	759,935
Total bank balance	\$ 59,659,608

The amount shown as uncollateralized was properly secured within five business days of year-end as provided for in the statutes.

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

Investment Type	Category			Carrying Amount	Fair Value
	1	2	3		
U. S. Instrumentalities					
Discount Notes	\$ 2,965,417	\$ 0	\$ 0	\$ 2,965,417	\$ 2,985,690
Commercial Paper	16,905,954	0	0	16,905,954	16,952,793
Subtotal	\$ 19,871,371	\$ 0	\$ 0	19,871,371	19,938,483
Louisiana Asset Management Pool				8,931,206	8,931,206
Total Investments				\$ 28,802,577	\$ 28,869,689

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

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. 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 90 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).

During the fiscal year, the Sheriff invested a substantial part of it's portfolio in the LAMP accounts. Due to increasing interest rates, at year end, more of the money now resides in investments with brokers/dealers.

2. Pooled Assets

A reconciliation of pooled assets held in the General Pool at June 30, 2004 is presented below:

Pooled Assets	General Pool
Cash	\$ 14,024,530
Investments	21,885,091
Accrued interest receivable	0
Less: unallocated interest and fiscal charges	0
Less: accounts payable	(498,613)
Net Pooled Assets	\$ 35,411,008

Fund	Equity in Pool
Major Funds	
General Fund	\$ 31,309,723
Local Law Enforcement Block Grant Special Revenue	295,737
Non-Major	
Special Revenue Funds	1,203,666
Capital Project Funds	2,209,603
Internal Service Funds	275,435
Fiduciary - Agency Funds	116,844
Total Equity in Pool	\$ 35,411,008

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2004 is presented below:

Pooled Assets	Bureau Pool
Cash	\$ 35,894,034
Investments	0
Add: NSF receivables, unallocated interest and fiscal charges	581,451
Net Pooled Assets	\$ 36,475,485

Fund	Equity in Pool
Tax Collector Agency Fund	
Miscellaneous Fee	\$ 280,893
Criminal Cash Bonds	654,922
\$15 Criminal Justice Fees	319,292
24 th Judicial Court Fees	5,231
Fines	1,254,339
Property Tax	3,987,125
Sales Tax	29,973,683
Total Equity in Pool	\$ 36,475,485

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:

Fund/Pool	Cash and Cash Equivalents	Investments
General Pool (see Footnote D)	\$ 14,024,530	\$ 21,885,091
Bureau Pool (see Footnote D) - Agency Funds	35,894,034	0
General Fund	79,571	0
Other Governmental Funds	2,354,302	0
Internal Service Funds	1,496,601	6,917,486
Fiduciary - Agency Funds	2,909,854	0
Total	\$ 56,758,892	\$ 28,802,577

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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 \$56,758,892 shown above are reduced by \$38,803,888 (the amount of cash held in the Bureau Pool and in the Agency Funds) and then increased by \$4,515,003 (the amount of cash held in the Agency Funds that are due to the Sheriff's Office) to arrive at a cash balance of \$22,470,007. This is the amount of cash shown on the government-wide statement of net assets.

4. Receivables

Receivables at June 30, 2004 consist of the following:

	General	Federal Grants Special Revenue	Other Governmental Funds	Total Governmental Funds	Internal Service	Total
Receivables:						
Ad valorem taxes	\$ 86,249	\$ 0	\$ 0	\$ 86,249	\$ 0	\$ 86,249
Sales taxes	3,119,835	0	0	3,119,835	0	3,119,835
Intergovernmental	1,298,316	845,661	7,148	2,151,125	0	2,151,125
Service charges, fees and commissions	6,267,847	0	0	6,267,847	0	6,267,847
Interest	0	0	0	0	0	0
Accounts and other	162,732	0	0	162,732	89,596	252,328
Subtotal	10,934,979	845,661	7,148	11,787,788	89,596	11,877,384
Less: allowance for uncollectibles	0	0	0	0	0	0
Net receivables - Governmental Funds	10,934,979	845,661	7,148	11,787,788	89,596	11,877,384
Less receivables from Agency Funds of the Sheriff's Office						
Ad valorem taxes and costs	(186,269)	0	0	(186,269)	0	(186,269)
Sales taxes	(1,482,284)	0	0	(1,482,284)	0	(1,482,284)
Commissions on sales taxes	(2,660,425)	0	0	(2,660,425)	0	(2,660,425)
Fines and costs	(84,038)	0	0	(84,038)	0	(84,038)
Net receivables - Government- Wide	\$ 6,521,963	\$ 845,661	\$ 7,148	\$ 7,374,772	\$ 89,596	\$ 7,464,368

The Sheriff considers all receivables to be collectible, therefore, no allowance has been established for doubtful accounts.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

5. Capital Assets

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

	Balance July 1, 2003	Additions	Deletions	Transfers	Balance June 30, 2004
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 135,322	\$ 0	\$ (79,772)	\$ 0	\$ 55,550
Construction in progress	3,636,375	1,229,322	0	(113,218)	4,752,479
Total capital assets, not being depreciated	3,771,697	1,229,322	(79,772)	(113,218)	4,808,029
Capital assets, being depreciated:					
Buildings and improvements	12,751,957	0	0	0	12,751,957
Equipment	27,981,744	1,368,082	(1,818,577)	113,218	27,644,467
Vehicles and heavy equipment	27,716,131	2,595,844	(2,078,578)	0	28,233,397
Infrastructure	160,529	0	0	0	160,529
Total capital assets, being depreciated	68,610,361	3,963,926	(3,897,155)	113,218	68,790,350
Less accumulated depreciation for:					
Buildings	(2,337,943)	(425,378)	0	0	(2,763,321)
Furniture and fixtures	(20,984,311)	(4,633,432)	1,810,794	0	(23,806,949)
Machinery, vehicles, and equipment	(18,150,701)	(3,672,856)	2,078,578	0	(19,744,979)
Infrastructure	(31,561)	(15,808)	0	0	(47,369)
Total accumulated depreciation	(41,504,516)	(8,747,474)	3,889,372	0	(46,362,618)
Capital assets being depreciated, net					
Buildings	10,414,014	(425,378)	0	0	9,988,636
Furniture and fixtures	6,997,433	(3,265,350)	(7,783)	113,218	3,837,518
Machinery, vehicles, and equipment	9,565,430	(1,077,012)	0	0	8,488,418
Infrastructure	128,968	(15,808)	0	0	113,160
Total capital assets being depreciated, net	27,105,845	(4,783,548)	(7,783)	113,218	22,427,732
Total governmental activities capital assets, net	\$ 30,877,542	\$ (3,554,228)	\$ (87,555)	\$ 0	\$ 27,235,761

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

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

Governmental Activities

Executive	\$	46,389
Finance and Administrative		4,524,650
Fleet		3,693,497
Revenue & Taxation		11,953
Operations		92,157
Technical Services		174,954
Internal Management		165,245
Criminal Investigations		13,142
Special Investigations		15,425
Corrections		10,062
Non-Departmental		0
Total Depreciation Expense - Governmental Activities	<u>\$</u>	<u>8,747,474</u>

The Construction in Progress of \$4,752,479 relates to several ongoing projects.

Project	Expended to Date	Required Future Financing
Schwegmann's Building - New Firing Range and Training Academy	\$ 3,733,686	\$ 256,261
Schwegmann's Building - Other	879,506	0
Schwegmann's Building - Shootouse Training Module	46,080	0
Uniform Shop	32,682	0
Eastbank Administration - Stairs	60,525	0
TOTAL	<u>\$ 4,752,479</u>	<u>\$ 950,771</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

6. Operating Agreements and Leases

Operating Agreements

The Sheriff has a cooperative agreement with the Jefferson Parish Human Services Authority to help finance the operations of a Social Detox Center. The agreement is for 4 years and calls for \$5,000 payments on a quarterly basis. The agreement expires on December 31, 2004. Payments made during the current fiscal year totaled \$20,030 under this agreement.

The Sheriff has a month-to-month agreement with the Institute for Intergovernmental Research to access the RISS Secure Intranet Service. The agreement calls for a base fee of \$1,073 per month. Payments made during the current fiscal year totaled \$10,457 under this agreement.

The Sheriff also has a month-to-month agreement with the Louisiana Department of Public Safety to access its network system at a cost of \$561 per month. During the current fiscal year, the Sheriff paid \$5,732 under this agreement.

The Sheriff is a party to a cooperative agreement with the Jefferson Parish Clerk of Court, the District Attorney, the 24th Judicial Court, and the Parish of Jefferson to develop and have access to its "CDMIS" (criminal justice integrated network) system at a base hourly rate. Under this agreement, the Sheriff pays the vendor's monthly fee in total and is then reimbursed by the other parties for their share. This agreement was entered into for 12 months expiring on June 30, 2004. During the fiscal year, the Sheriff's share of the cost was \$10,816.

The Sheriff also has a cooperative agreement with the Jefferson Parish Coroner's Office to help finance the operating costs of a DNA lab. The agreement was extended in February 2003 for an additional 3 years (expiring in February 2006) and calls for payments of \$17,000 on a semi-annual basis. During the year, the Sheriff paid \$34,000 under this agreement.

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 entered into a lease on October 1, 2000 to provide office space for the Internal Affairs Division which would be separate and apart from the Sheriff's other administrative offices. This lease expired on September 30, 2003 and was renewed for an additional 36 months. The new expiration date is September 30, 2006. The old lease called for monthly payments of \$5,017, while the new lease payment increased to \$5,341 per month. Payments made under these leases totaled \$66,468 for the current fiscal year.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

The Sheriff has a noncancellable lease agreement for office space in a local mall for the 2nd District. The lease has a term of 60 months and expires on September 30, 2005. The lease payments under these leases are currently \$8,441 per month (as adjusted for inflation). The agreement also provides for the mall to reimburse the Sheriff for security details at the mall in an amount equal to the monthly rental fee. Payments made and security fees received under these leases for the fiscal year ended June 30, 2004 totaled \$101,298.

On May 1, 2004, the Sheriff entered into another similar office space lease with another local mall for the 4th District. The lease has a term of 60 months and expires on April 1, 2009. The lease payments under these leases are currently \$6,503 per month (as adjusted for inflation). The agreement also provides for the mall to reimburse the Sheriff for security details at the mall in an amount equal to the monthly rental fee. Payments made and security fees received under these leases for the fiscal year ended June 30, 2004 totaled \$18,424.

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. This lease expired on December 31, 2003 and was renewed for 36 months to December 31, 2006. The prior lease called for monthly payments of \$1,298 (adjusted for inflation) for the electronic room and \$250 per antennae (current rate is \$2,250 covering 9 antennae). The current lease calls for payments of \$1,193 and \$2,250, respectively. Payments made under these leases totaled \$42,367 for the current fiscal year.

The Sheriff has a 36 month site management agreement with Xerox which expires on September 30, 2004. The base monthly charge on this agreement was \$19,644 (adjusted for inflation). Payments made under the month-to-month lease totaled \$247,878 for the current fiscal year.

Finally, the Sheriff has entered into a variety of other operating leases for land, buildings, vehicles and equipment. Payments made under these leases totaled \$227,219 for the fiscal year ended June 30, 2004.

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

	Land	Buildings	Equipment	Vehicles	Total
Fiscal Year Ending June 30,					
2005	\$ 7,200	\$ 284,724	\$ 147,659	\$ 54,940	\$ 494,523
2006	7,200	200,310	41,120	23,304	271,934
2007	7,200	105,924	13,161	0	126,285
2008	3,600	78,030	4,699	0	86,329
2009	0	58,523	0	0	58,523
Total	\$ 25,200	\$ 727,511	\$ 206,639	\$ 78,244	\$ 1,037,594

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

7. Long-term Debt

Compensated Absences

Through midnight on June 30, 2000, employees accrued vacation leave at the rate of 12 to 19.2 days per year, according to years of service with the Sheriff's Office. A maximum of 90 days of vacation leave was carried forward for those ranked at or above captain and 45 days for all others. Upon termination or retirement, employees received payment for unused accumulated vacation leave. Sick leave was accrued at the rate of 24 days per year for all employees. Upon termination or retirement, employees received payment for unused accumulated sick leave at varying rates, depending upon the amount of sick leave accumulated.

Effective July 1, 2000, the Sheriff's sick and annual leave policy was changed. Under the new policy, full-time employees can earn 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 annual leave.

The accumulated balance of sick leave under the old policy was "banked" for all employees, with the payout rates frozen at their June 30, 2000 values. Under the new policy, full-time employees can accrue sick leave 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 over 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. If any "banked" time remains in the old policy, the employee will be paid at the rate in effect on June 30, 2000, in varying rates, depending on the amount of sick leave accumulated.

Effective July 1, 2000, the sick leave policy is being 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 by the Sheriff's General Fund.

The related costs associated with the future payment of compensated absences are computed at the rate of 19.75%. The accumulated liability as of June 30, 2004 is as follows:

	Amount
Annual and sick leave	\$ 4,586,893
Related costs	905,911
Total	\$ 5,492,804

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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, 2004:

Type of Debt	Balance, July 1, 2003	Additions (Deletions)	Balance, June 30, 2004
Compensated Absences	\$ 6,099,132	\$ (606,238)	\$ 5,492,894

8. Taxes Paid Under Protest

The unsettled balance due to taxing bodies and others at June 30, 2004 includes \$1,080,125 paid under protest. This amount represents protested sales taxes of \$253,257 and protested ad valorem taxes of \$826,868. 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.

9. Reservations and Designations of Fund Balances in Fund Financial Statements

Fund Balance - Reserved for Inventory

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

Fund Balance - Reserved for Encumbrances

This reserve represents commitments outstanding at June 30, 2004 for the expenditure of funds obligated by open purchase orders and unperformed contracts.

Fund Balance - Reserved for Construction

This \$2,029,683 reserve represents monies set aside in the Capital Projects Funds from the 1/4 cent sales tax for construction of an 800 MHZ radio system and the construction of a new firing range and training academy within the Schwegmann's Building complex.

Net Assets - Restricted for Claims and Judgments

As discussed in Note E, the Sheriff is primarily self-insured for losses related to health, automotive and professional liability claims. This reserve reflects the balances in the self-insurance funds available to fund current and future claims.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

Fund Balance - Designated

\$2,000,000 of the General Fund's fund balance has been designated for the fiscal years ended June 30, 2004, to reflect management's plans for financing future projects as follows:

Designated for Contingencies

A designation of \$2,000,000 is included in each fiscal year for contingencies that may affect the Sheriff's General Fund. This includes the possibility of a state mandated increase in the pension contribution as well as other salary related costs.

Designated for Subsequent Years' Expenditures

A designation is typically set up in the General Fund to reflect the amount of current available fund balance budgeted in the subsequent year as a funding source. Since the 04/05 budget reflects an estimated surplus of \$501,895, no designation is shown at June 30, 2004.

10. Taxes and Commissions

Sales Tax

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 2003 was 8 3/4 percent. Of this 8 3/4 percent, 4 percent is levied by the State, 1 1/2 percent is levied by the Jefferson Parish Public School System (a separate entity), 3 percent is levied by the Parish of Jefferson (a separate entity), and 1/4 percent is levied by the Sheriff. Of the 3 percent levied by the Parish, 1/8 of one percent is dedicated to the Sheriff to finance the operations of the Law Enforcement District. In January 2001, based on a parish-wide election, the expiration date of the 1/8 cent tax was extended from 2006 to 2022. In July 2001, based on a parish-wide election, the 1/4 cent sales tax was extended to December 2013.

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 charges a commission ranging from 9 1/2 to 15 percent of the amount collected.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

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 2003 and 2002 tax rolls was 8.28. This is the maximum amount allowed under prevailing statutes.

11. State Revenue Sharing

State revenue sharing funds provided by Article 7, § 26 of the State Constitution totaling \$9,040,211 were received during the year and distributed by the Tax Collector Agency Fund as follows:

	Amount
State:	
Treasurer (East Jefferson Levee District)	\$ 393,806
Jefferson Parish:	
Coroner	113,824
Council	3,991,049
Public School System	2,014,274
Sheriff	1,267,105
Water District No. 1	602,468
Other:	
West Jefferson Levee District	387,258
Various State Pension Plans	270,427
Total	\$ 9,040,211

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

12. Interfund Transactions

Interfund Receivables/Payables

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 790,516	\$ 4,154
Major Special Revenue Funds		
Federal Grants Fund	0	746,218
Local Law Enforcement Block Grant	0	0
	0	746,218
Other Governmental Funds		
Commissary Sales	60,799	0
Drug Enforcement Fund	0	250
Multi-Jurisdictional Task Force	0	3,350
	60,799	3,600
Total Governmental Funds	851,315	753,972
Internal Service Funds		
Auto Loss and Professional Liability	4,154	0
	4,154	0
Agency Funds		
Sheriff's Account	0	40,698
Inmate Deposits	0	60,799
	0	101,497
Total	\$ 855,469	\$ 855,469

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 include sales taxes receivable, ad valorem taxes receivable, fines, commissions, interest, etc. These amounts, totaling \$4,413,506, are eliminated in the conversion to the government-wide financial statements - See Note D.4.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

Operating Transfers

A summary of operating transfers by fund type for the fiscal year ended June 30, 2004 is as follows:

Fund Type	Transfers To or From	Operating Transfers In	Operating Transfers Out
General Fund	Commissary Sales	\$ 202,782	\$ 0
	Federal Grants Fund	0	266,229
	Local Law Enforcement Block Grant	0	78,473
	Multi-Jurisdictional Task Force	0	19,466
	Firing Range Capital Project	0	615,000
		<u>202,782</u>	<u>979,168</u>
Major Special Revenue Funds			
Federal Grants Fund	General Fund	266,229	0
Local Law Enforcement Block Grant	General Fund	78,473	0
		<u>344,702</u>	<u>0</u>
Other Governmental Funds			
Commissary Sales Special Revenue	General Fund	0	202,782
Multi-Jurisdictional Task Force Special Revenue	General Fund	19,466	0
Firing Range	General Fund	615,000	0
		<u>634,466</u>	<u>202,782</u>
Grand Total		<u>\$ 1,181,950</u>	<u>\$ 1,181,950</u>

The principal purpose of each transfer is as follows: 1) the current year budgetary surplus of \$202,782 was transferred from Commissary Sales to the General Fund, 2) the General Fund transferred funds to the various grant funds in the amounts of \$226,229, \$78,473, and \$19,466 as "cash-matches" required under the grant agreements, and 3) \$615,000 was transferred to the Firing Range Capital Project Fund from the General Fund to complete the funding of the project.

Interfund Eliminations

On the Government-wide Financial Statements, all of the above noted interfund activity is eliminated, except for 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.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

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

13. Expenditures of the Sheriff's Office Paid by the Parish Council

The Jefferson Parish Council (a separate entity) provides the Sheriff with a certain amount of office space at no cost. In addition, the Parish is required by State statutes to pay a certain amount of the Sheriff's operating expenses. During the fiscal year ended June 30, 2004, the Parish paid \$190,364 of operating expenditures on behalf of the Sheriff. These expenditures are not recorded on the books of the Sheriff. The following is a breakdown of the expenditures paid during the fiscal year ended June 30, 2004:

Type of Expenditure	Amount
Utilities (Gas, Water, Electricity, and Phones)	\$ 172,339
Office supplies and equipment rental	18,025
Total	<u>\$ 190,364</u>

NOTE E - CONTINGENCIES

1. Risk Management

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 for each loss year (the aggregate stop-loss coverage was \$750,000 for 00/01 and 98/99 and \$300,000 for 96/97 and prior years). 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 a "quasi-external" transaction and, accordingly, is shown as an expenditure of the General Fund and a 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.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE E - CONTINGENCIES (CONTINUED)

At June 30, 2004, the Auto Loss and General Liability Internal Service Fund had net assets of \$1,675,121 after accruing an estimated \$6,303,723 in claims and judgments payable. This includes liabilities for claims incurred but not reported of \$2,223,361 for auto claims and \$659,815 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 if information prior to the issuance of the financial statements indicate 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 \$2,848,255 during the 03/04 fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$6,326,809 left to pay. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

Fiscal Year	Claims Payable at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable at End of Year
2001-02	4,892,310	4,023,189	(4,155,334)	4,760,165
2002-03	4,760,165	3,769,595	(2,294,202)	6,235,558
2003-04	6,235,558	2,848,255	(2,757,004)	6,326,809

At June 30, 2004, the Auto Loss and General Liability Internal Service Fund has cash, investments and pooled cash of \$7,997,776 designated for payment of these claims. See Note C for additional information on the Sheriff's deposits and investments.

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 \$120,000 per person. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These interfund "premiums" are treated as "quasi-external" transactions and are shown on the fund financial statements as an expenditure to the General Fund and a revenue to the Internal Service Fund. Excess liability for claims over the stop-loss amount up to \$1,000,000 is provided for through a commercial insurance carrier. During 03/04, no claims exceeded the \$120,000 stop-loss amount. No claims exceeded the excess liability coverage of \$1,000,000 for each of the past three years. At June 30, 2004, a liability of \$522,875 has been accrued, which represents the amount of claims reported to the service agent but not yet paid and the amount of claims incurred but not reported. The fund has assets of \$921,407 at June 30, 2004 available to pay these claims.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE E - CONTINGENCIES (CONTINUED)

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

Fiscal Year	Claims Payable at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable at End of Year
2001-02	1,551,389	5,251,031	(6,184,433)	617,987
2002-03	617,987	6,580,412	(6,563,614)	634,785
2003-04	634,785	7,473,044	(7,554,954)	552,875

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 \$6,326,809 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 of 1996 and OMB Circular A-133. 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.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE F - OTHER INFORMATION

1. Pension Plan

Plan Description and Provisions

The Sheriff contributes to the Sheriff's Pension & Relief Fund (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). The System is a state-wide public retirement system for the benefit of sheriffs and their staffs, 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.

Contributions of participating sheriffs, together with shared and local and state revenues, are pooled within the System to fund accrued benefits. Both employer and employee contribution rates are approved by the Louisiana Legislature. The System provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.

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, PO Box 3163, Monroe, LA 7121-3163 or by calling (318) 362-3188.

Funding Policy

In addition to ad valorem and insurance premium taxes that are remitted to the System (which constitute the major funding of the System), plan members are required by state statute to contribute 9.8 percent of the gross salary and the Sheriff is required to contribute at an actuarially determine rate. For those employees hired before July 1, 1999, the Sheriff contributes 7 percent of the employee's 9.8 percent and the employee contributes 2.8 percent. For those employees hired after July 1, 1999, the employee is responsible for the entire 9.8 percent. During 03-04, the employer's rate was 9.25 percent of covered payroll. The contributions for the year ended June 30, 2004 were as follows:

Fiscal Year	Amount	Covered Payroll	Percent of Covered Payroll
Employee	\$ 4,767,400	\$ 48,651,105	9.80%
Employer	\$ 4,499,922	\$ 48,651,105	9.25%

The Sheriff's contributions (including the employer share and the employee share paid by the Sheriff on the employees' behalf) for the previous three fiscal years were \$6,811,983 (14.0%), \$6,132,267 (12.74%), and \$5,771,897 (12.33%), which equaled the required contributions for each year.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2004**

NOTE F - OTHER INFORMATION (CONTINUED)

2. Post-employment Benefits

In addition to the pension benefits described in Note F.1, the Sheriff provides optional post-employment health-care and/or life insurance benefits to all employees who retire from the Sheriff's Office under the same restrictions as in the above note and to employees eligible for "COBRA" coverage. As of June 30, 2004, there were 207 retired employees participating in the post-employment health-care and life plan.

The benefits for the covered employees are provided through a self-insurance program (see Note E.1). The retirees are wholly responsible for the premiums (employee and employer share) to participate in these plans. The Sheriff only offers participation in the plan. The Sheriff does not contribute any part of the premium for retirees. The cost of providing these benefits for the retirees is not separable from the cost of providing benefits for active employees and cannot be reasonably estimated. The expenditures are recorded on a pay-as-you-go ("cash") basis.

3. Deferred Compensation

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 future 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 under IRC Section 457 into a trust for the exclusive benefit of participants and their beneficiaries. This change was allowed as early as January 1, 1997, but 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 (PEBSCO). The choice of the investment option(s) are made by the Plan participants.

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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.

JUNIOR DEPUTY FUND

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

STATE ASSET FORFEITURE FUND

Under State statutes 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 (**R**ound **U**p for **D**rug **E**nforcement) allows Jefferson Parish citizens to round up their water bills to the nearest whole dollar. The money is 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 benefit of employees, such as equipment for athletic teams and awards for meritorious service.

DEPUTY SCHOLARSHIP FUND

The Deputy Scholarship Fund receives contributions from various civic groups and other non-profit organizations. *Educational expenses of deputies are paid from this fund.*

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.

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

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.

COMMUNICATIONS RESERVE

To account for the accumulation of funds relating to the development and construction of an 800 MHZ radio system within the Parish of Jefferson for use by the Sheriff and other participating municipalities. The primary source of funding for the project is the excess revenues derived from the General Fund through the 1994 1/4 cent sales tax. Additionally, a COPS Technology grant was acquired in 98/99 which provided \$3,000,000 to the project.

FIRING RANGE

To account for the accumulation of funds to construct and or purchase a new firing range and training academy for use by the Sheriff.

JEFFERSON PARISH SHERIFF'S OFFICE
 HARVEY, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS
 COMBINING BALANCE SHEET
 June 30, 2004

(Continued)

FUND	ASSETS										TOTAL ASSETS
	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS GENERAL POOL	INVESTMENTS	ACCOUNTS RECEIVABLE	RECEIVABLES ACCRUED INTEREST	DUE FROM OTHER GOVERNMENTS	DUE FROM OTHER FUNDS	INVENTORY	TOTAL		
SPECIAL REVENUE											
Commissary Sales	\$ -	\$ 327,811	\$ -	\$ -	\$ -	\$ -	\$ 60,799	\$ 32,811	\$ -	\$ -	\$ 421,421
Junior Deputy	-	86,722	-	-	-	-	-	-	-	-	86,722
State Asset Forfeiture	-	69,281	-	-	-	-	-	-	-	-	69,281
RUDE Program	-	111,666	-	-	-	-	-	-	-	-	111,666
Widows and Orphans	-	7,303	-	-	-	-	-	-	-	-	7,303
Recreation and Relief	-	155,325	-	-	-	-	-	-	-	-	155,325
Deputy Scholarship	-	57,308	-	-	-	-	-	-	-	-	57,308
Drug Enforcement Fund	2,354,302	-	-	-	-	-	-	-	-	-	2,354,302
Multi-Jurisdictional Task Force	-	-	-	-	-	7,148	-	-	-	-	7,148
Project Income	-	388,250	-	-	-	-	-	-	-	-	388,250
TOTAL SPECIAL REVENUE	2,354,302	1,203,666	-	-	-	7,148	60,799	32,811	-	-	3,658,726
CAPITAL PROJECTS											
Communications Reserve	-	1,904,302	-	-	-	-	-	-	-	-	1,904,302
Firing Range	-	305,301	-	-	-	-	-	-	-	-	305,301
TOTAL CAPITAL PROJECTS	-	2,209,603	-	-	-	-	-	-	-	-	2,209,603
COMBINED TOTALS - NON-MAJOR GOVERNMENTAL FUNDS	\$ 2,354,302	\$ 3,413,269	\$ -	\$ -	\$ -	\$ 7,148	\$ 60,799	\$ 32,811	\$ -	\$ -	\$ 5,868,319

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2004

FUND	LIABILITIES AND FUND BALANCES										
	LIABILITIES			FUND BALANCES (DEFICITS)				TOTAL LIABILITIES AND FUND BALANCE		TOTAL LIABILITIES AND FUND BALANCE	
	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	DEFERRED REVENUE	TOTAL LIABILITIES	INVENTORY	RESERVED ENCUMBRANCES	CONSTRUCTION	UNRESERVED UNDESIGNATED	TOTAL FUND BALANCE	TOTAL LIABILITIES AND FUND BALANCE	TOTAL LIABILITIES AND FUND BALANCE
SPECIAL REVENUE											
Commissary Sales	\$ -	\$ -	\$ -	\$ -	\$ 32,811	\$ 1,197	\$ -	\$ -	\$ 387,413	\$ 421,421	\$ 421,421
Junior Deputy	-	-	-	-	-	-	-	-	86,722	86,722	86,722
State Asset Forfeiture	-	-	-	-	-	-	-	-	69,281	69,281	69,281
RUDE Program	-	-	-	-	-	-	-	-	111,666	111,666	111,666
Widows and Orphans	-	-	-	-	-	-	-	-	7,303	7,303	7,303
Recreation and Relief	3,391	-	-	3,391	-	3,139	-	-	148,795	151,934	155,325
Deputy Scholarship	-	-	-	-	-	-	-	-	57,308	57,308	57,308
Drug Enforcement Fund	603	250	-	853	-	-	-	-	2,353,449	2,353,449	2,354,302
Multi-Jurisdictional Task Force	3,548	3,550	-	6,898	-	-	-	-	250	250	7,148
Project Income	-	-	-	-	-	-	-	-	388,250	388,250	388,250
TOTAL SPECIAL REVENUE	7,542	3,600	-	11,142	32,811	4,336	-	3,610,437	3,647,584	3,647,584	
CAPITAL PROJECTS											
Communications Reserve	-	-	-	-	-	-	1,904,302	-	-	1,904,302	1,904,302
Firing Range	179,920	-	-	179,920	-	-	125,381	-	-	125,381	305,301
TOTAL CAPITAL PROJECTS	179,920	-	-	179,920	-	-	2,029,683	-	2,029,683	2,029,683	
COMBINED TOTALS-	\$ 187,462	\$ 3,600	\$ -	\$ 191,062	\$ 32,811	\$ 4,336	\$ 2,029,683	\$ 3,610,437	\$ 5,677,267	\$ 5,668,319	
NON-MAJOR GOVERNMENTAL FUNDS											

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, 2004

(Continued)

	SPECIAL REVENUE							TOTAL FUNDS WITH ANNUAL BUDGETS
	COMMISSARY SALES	JUNIOR DEPUTY	STATE ASSET FOREFEITURE	RIDE PROGRAM	WIDOWS AND ORPHANS	RECREATION AND RELIEF	DEPUTY SCHOLARSHIP	
REVENUES								
Taxes								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	670,885	-	-	-	-	17,092	-	687,977
Service charges, fees, and commissions	-	-	60,126	-	-	-	-	60,126
Fines and forfeitures	7,196	1,019	281	1,026	69	1,557	621	11,769
Interest	1,516	-	-	6,886	-	-	-	8,402
Miscellaneous	679,597	1,019	60,407	7,912	69	18,649	621	768,274
TOTAL REVENUES								
EXPENDITURES								
Current								
Public Safety								
Executive	-	31,655	-	-	-	22,531	12,896	67,082
Finance and Administrative	-	-	-	-	-	-	-	-
Fleet	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-
Embark Operations	-	-	-	-	-	-	-	-
Workshop Operations	-	-	-	-	-	-	-	-
Technical Services	-	-	-	-	-	-	-	-
Internal Management	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-
Special Investigations	-	-	-	-	-	-	-	-
Corrections	475,618	-	-	-	-	-	-	475,618
Non-departmental	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Finance and Administrative	-	-	-	-	-	-	-	-
Non-departmental	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	475,618	31,655	-	-	-	22,531	12,896	542,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	203,979	(30,636)	60,407	7,912	69	(3,882)	(12,275)	225,574
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(202,782)	-	-	-	-	-	-	(202,782)
Capital leases	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(202,782)	-	-	-	-	-	-	(202,782)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	1,197	(30,636)	60,407	7,912	69	(3,882)	(12,275)	22,792
FUND BALANCE								
Beginning of year	420,224	117,358	8,874	103,754	7,234	(58,816)	69,583	882,843
End of year	421,421	86,722	69,281	111,666	7,303	(51,934)	57,308	905,635

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXP
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2004

	SPECIAL REVENUE					CAPITAL PROJECTS				COMBINED TOTALS NON-MAJOR GOVERNMENTAL FUNDS
	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS					TOTAL SPECIAL REVENUE	COMMUNICATIONS RESERVE	FIRING RANGE	TOTAL CAPITAL PROJECTS	
	DRUG ENFORCEMENT	MULTI- JURISDICTIONAL TASK FORCE	PROJECT INCOME	TOTAL FUNDS WITHOUT ANNUAL BUDGETS						
REVENUES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Taxes	-	-	-	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	-	-	-
Sales taxes	-	95,364	-	95,364	95,364	-	-	-	-	95,364
Intergovernmental	-	-	-	-	687,977	687,977	-	-	-	687,977
Service charges, fees, and commissions	181,062	-	-	181,062	241,188	241,188	-	-	-	241,188
Fines and forfeitures	32,413	214	3,737	36,364	48,133	48,133	18,158	22,309	70,442	70,442
Interest	-	12,320	-	12,320	20,722	20,722	-	-	-	20,722
Miscellaneous	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	213,475	107,898	3,737	325,110	1,093,384	1,093,384	18,158	22,309	1,115,693	1,115,693
EXPENDITURES										
Current										
Public Safety										
Executive	-	-	-	-	67,082	67,082	-	-	-	67,082
Finance and Administrative	-	-	-	-	-	-	-	-	-	-
Fleet	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-
Cashbank Operations	-	-	-	-	-	-	-	-	-	-
Workshop Operations	-	-	-	-	-	-	-	-	-	-
Technical Services	-	-	-	-	-	-	-	-	-	-
Internal Management	-	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-	-
Special Investigations	925,467	127,151	-	1,052,618	1,052,618	1,052,618	-	-	1,052,618	1,052,618
Corrections	-	-	-	-	475,618	475,618	-	-	475,618	475,618
Non-departmental	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Finance and Administrative	-	-	-	-	-	-	-	1,368,066	1,368,066	1,368,066
Non-departmental	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	925,467	127,151	-	1,052,618	1,595,318	1,595,318	-	1,368,066	2,963,384	2,963,384
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(711,992)	(19,253)	3,737	(727,508)	(501,934)	(501,934)	18,158	(1,345,757)	(1,847,691)	(1,847,691)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	19,466	-	19,466	19,466	19,466	-	615,000	634,466	634,466
Transfers out	-	-	-	-	(202,782)	(202,782)	-	-	(202,782)	(202,782)
Capital leases	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	19,466	-	19,466	(183,316)	(183,316)	-	615,000	431,684	431,684
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(711,992)	213	3,737	(708,042)	(685,250)	(685,250)	18,158	(748,915)	(1,416,007)	(1,416,007)
FUND BALANCE										
Beginning of year	3,065,441	37	384,513	3,449,991	4,332,834	4,332,834	1,886,144	874,296	2,760,440	7,093,274
End of year	2,353,449	250	388,250	2,741,949	3,647,584	3,647,584	1,904,302	125,381	2,029,683	5,677,367

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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.

RADIO/LAPTOP INSURANCE

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

WEAPONS INSURANCE FUND

This fund provides coverage against loss of arms and weapons due to negligence. Funding comes from charges for premiums collected from employees. Participation is voluntary and is subject to a \$50 deductible.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2004

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO/ LAPTOP INSURANCE	WEAPONS INSURANCE	COMBINED TOTALS JUNE 30, 2004
ASSETS					
Cash and cash equivalents	\$ 1,087,829	\$ 408,772	-	-	\$ 1,496,601
Share of pooled assets - general pool	-	-	241,592	33,843	275,435
Investments	6,909,947	7,539	-	-	6,917,486
Accounts receivable	-	89,596	-	-	89,596
Due from other funds	4,154	-	-	-	4,154
Prepays	-	-	-	-	-
Other assets	-	415,500	-	-	415,500
TOTAL ASSETS	<u>8,001,930</u>	<u>921,407</u>	<u>241,592</u>	<u>33,843</u>	<u>9,198,772</u>
LIABILITIES					
Bank overdraft	-	-	-	-	-
Accounts payable	23,086	-	-	-	23,086
Due to other funds	-	-	-	-	-
Claims and judgements payable	6,303,723	552,875	-	-	6,856,598
TOTAL LIABILITIES	<u>6,326,809</u>	<u>552,875</u>	<u>-</u>	<u>-</u>	<u>6,879,684</u>
NET ASSETS					
Restricted - claims	1,675,121	368,532	241,592	33,843	2,319,088
Unrestricted	-	-	-	-	-
TOTAL NET ASSETS	<u>\$ 1,675,121</u>	<u>\$ 368,532</u>	<u>\$ 241,592</u>	<u>\$ 33,843</u>	<u>\$ 2,319,088</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2004

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO/ LAPTOP INSURANCE	WEAPONS INSURANCE	COMBINED TOTALS JUNE 30, 2004
REVENUES					
Service charges, fees and commissions					
Premiums	\$ 5,044,155	\$ 8,042,993	\$ 20,329	\$ 4,604	\$ 13,112,081
Miscellaneous					
Subrogations	171,462	63,636	-	-	235,098
Claims refunds	-	23,708	-	-	23,708
Other	-	-	-	-	-
	<u>171,462</u>	<u>87,344</u>	<u>-</u>	<u>-</u>	<u>258,806</u>
	<u>5,215,617</u>	<u>8,130,337</u>	<u>20,329</u>	<u>4,604</u>	<u>13,370,887</u>
TOTAL REVENUES					
	2,948,420	7,473,044	-	-	10,421,464
Claims and judgments	90,563	837,126	-	-	927,689
Administrative expenses	918,887	1,080,373	-	-	1,999,260
Premiums	-	86,232	-	-	86,232
Miscellaneous					
	<u>3,957,870</u>	<u>9,476,775</u>	<u>-</u>	<u>-</u>	<u>13,434,645</u>
TOTAL EXPENSES					
OPERATING INCOME (LOSS)					
	1,257,747	(1,346,438)	20,329	4,604	(63,758)
NONOPERATING REVENUES					
Interest income	51,255	14,447	2,195	299	68,196
INCOME (LOSS) BEFORE OPERATING TRANSFERS					
	1,309,002	(1,331,991)	22,524	4,903	4,438
OPERATING TRANSFERS IN OPERATING TRANSFERS OUT					
	-	-	-	-	-
CHANGE IN NET ASSETS					
	1,309,002	(1,331,991)	22,524	4,903	4,438
NET ASSETS					
Beginning of year	366,119	1,700,523	219,068	28,940	2,314,650
End of year	<u>1,675,121</u>	<u>368,532</u>	<u>241,592</u>	<u>33,843</u>	<u>2,319,088</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2004

(Continued)

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO/ LAPTOP INSURANCE	WEAPONS INSURANCE	COMBINED TOTALS JUNE 30, 2004
CASH FLOWS FROM OPERATING ACTIVITIES					
Premiums received from employer	\$ 5,044,155	\$ 6,707,582	\$ -	\$ -	\$ 11,751,737
Premiums received from employees	-	739,619	20,329	4,604	764,552
Premiums received from retirees and others	-	595,792	-	-	595,792
Receipts from subrogations	171,462	63,636	-	-	235,098
Claim refunds received	-	23,708	-	-	23,708
Claims and judgments paid	(2,863,527)	(7,554,954)	-	-	(10,418,481)
Administrative fees paid	(84,205)	(860,416)	-	-	(944,621)
Insurance premiums paid	(918,887)	(1,238,243)	-	-	(2,157,130)
Miscellaneous expenses paid	-	(86,232)	-	-	(86,232)
Amounts paid to other funds	-	(95,325)	-	-	(95,325)
Amounts received from other funds	1,032	-	-	-	1,032
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>1,350,030</u>	<u>(1,704,833)</u>	<u>20,329</u>	<u>4,604</u>	<u>(329,870)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of investments	(12,594,803)	(6,915)	-	-	(12,601,718)
Maturities of investments	11,206,771	1,750,000	-	-	12,956,771
Interest received	51,255	14,447	2,195	299	68,196
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>(1,336,777)</u>	<u>1,757,532</u>	<u>2,195</u>	<u>299</u>	<u>423,249</u>
INCREASE IN CASH AND CASH EQUIVALENTS	13,253	52,699	22,524	4,903	93,379
CASH AND CASH EQUIVALENTS					
Beginning of year	1,074,576	356,073	219,068	28,940	1,678,657
End of year	<u>1,087,829</u>	<u>408,772</u>	<u>241,592</u>	<u>33,843</u>	<u>1,772,036</u>

RECONCILIATION TO BALANCE SHEET

Cash and Cash Equivalents	\$ 1,087,829	\$ 408,772	\$ -	\$ -	\$ 1,496,601
Share of Pooled Assets - General Pool	-	-	241,592	33,843	275,435
Bank Overdraft	-	-	-	-	-
TOTAL	<u>\$ 1,087,829</u>	<u>\$ 408,772</u>	<u>\$ 241,592</u>	<u>\$ 33,843</u>	<u>\$ 1,772,036</u>

**RECONCILIATION OF OPERATING INCOME
(LOSS) TO NET CASH PROVIDED (USED) BY
OPERATING ACTIVITIES:**

Operating income	\$ 1,257,747	\$ (1,346,438)	\$ 20,329	\$ 4,604	\$ (63,758)
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	1,032	-	-	-	1,032
due from other funds	-	-	-	-	-
other assets	-	(157,870)	-	-	(157,870)
Increase (decrease) in:					
accounts payable	29,444	(23,290)	-	-	6,154
due to other funds	-	(95,325)	-	-	(95,325)
claims payable	61,807	(81,910)	-	-	(20,103)
Net adjustments	<u>92,283</u>	<u>(358,395)</u>	<u>-</u>	<u>-</u>	<u>(266,112)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>\$ 1,350,030</u>	<u>\$ (1,704,833)</u>	<u>\$ 20,329</u>	<u>\$ 4,604</u>	<u>\$ (329,870)</u>

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COMBINING STATEMENTS AGENCY FUNDS

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

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the Ex-Officio Tax Collector of 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.

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.

NARCOTICS SEIZURE FUND

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

PARISH DETAILS

This fund accounts for money on deposit from the Parish of Jefferson to pay for details worked at various Parish facilities. Money for Parish details is deposited into this fund. The General Fund is then reimbursed for any details worked by any JPSO deputies.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2004

	TAX COLLECTOR	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	NARCOTICS SEIZURE	PARISH DETAILS	COMBINED TOTALS JUNE 30, 2004
ASSETS							
Cash and cash equivalents	\$ -	\$ 2,631,209	\$ 278,645	\$ -	\$ -	\$ -	\$ 2,909,854
Share of pooled assets - General Pool	-	-	-	76,081	14,055	26,708	116,844
Share of pooled assets - Bureau Pool	36,475,485	-	-	-	-	-	36,475,485
Investments	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
TOTAL ASSETS	<u>36,475,485</u>	<u>2,631,209</u>	<u>278,645</u>	<u>76,081</u>	<u>14,055</u>	<u>26,708</u>	<u>39,502,183</u>
LIABILITIES							
Liabilities							
Accounts payable	-	-	-	-	-	-	-
Due to other funds	-	40,698	60,799	-	-	-	101,497
Due to taxing bodies and others	36,475,485	2,590,511	217,846	76,081	14,055	26,708	39,400,686
Total Liabilities	<u>36,475,485</u>	<u>2,631,209</u>	<u>278,645</u>	<u>76,081</u>	<u>14,055</u>	<u>26,708</u>	<u>39,502,183</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2004

	TAX COLLECTOR	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	NARCOTICS SEIZURE	PARISH DETAILS	COMBINED TOTALS JUNE 30, 2004
Tax, fines, commissions and other fees	608,469,472	-	-	-	-	-	608,469,472
Deposits:							
Sheriff's sales	-	15,530,187	-	-	-	-	15,530,187
Garnishments	-	4,157,153	-	-	-	-	4,157,153
Inmate deposits	-	-	980,349	-	-	-	980,349
Other	-	268,491	-	26,106	-	293,128	587,725
Amounts received from other funds	-	-	-	-	-	-	-
Interest	1,464,940	38,199	3,374	630	134	-	1,507,277
Total Additions	609,934,412	19,994,030	983,723	26,736	134	293,128	631,232,163

REDUCTIONS

Deposits Settled To:							
Sheriff's General Fund	69,440,001	3,080,665	-	630	-	265,542	72,786,838
Taxing bodies and others	539,125,934	671,545	7,533	-	-	29,500	539,834,512
Litigants/defendants	-	10,251,836	-	186	-	-	10,252,022
Attorneys, appraisers, and others	-	5,599,734	30	-	-	-	5,599,764
Other Reductions:							
Commissary Sales Fund	-	-	653,732	-	-	-	653,732
Inmate withdrawals	-	-	306,489	-	-	-	306,489
Amounts paid to other funds	-	-	3,156	-	-	-	3,156
Amounts abandoned to State	-	6,301	-	-	-	-	6,301
Bank service charges	-	711	416	-	-	-	1,127
Total Reductions	608,565,935	19,610,792	971,356	816	-	295,042	629,443,941
NET CHANGE IN DEPOSIT BALANCES	1,368,477	383,238	12,367	25,920	134	(1,914)	1,788,222

DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS

BEGINNING OF YEAR	35,107,008	2,247,971	266,278	50,161	13,921	28,622	37,713,961
END OF YEAR	36,475,485	2,631,209	278,645	76,081	14,055	26,708	39,502,183

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*INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF REVENUES
ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2004

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
TAXES						
Ad valorem taxes	\$ 16,856,235	\$ -	\$ 16,856,235	\$ 16,975,000	\$ (118,765)	\$ 16,735,000
Sales and use taxes	17,911,129	(166,955)	17,744,174	17,728,000	16,174	17,495,000
	<u>34,767,364</u>	<u>(166,955)</u>	<u>34,600,409</u>	<u>34,703,000</u>	<u>(102,591)</u>	<u>34,230,000</u>
INTERGOVERNMENTAL						
Federal						
Federal grants	1,227,632	-	1,227,632	1,215,000	12,632	850,000
State						
State grants	-	-	-	5,000	(5,000)	70,000
State revenue sharing	1,267,105	-	1,267,105	1,265,000	2,105	1,265,000
State supplemental pay	3,428,202	-	3,428,202	3,400,000	28,202	3,475,000
Basic training and other	13,300	-	13,300	15,000	(1,700)	20,000
Video poker allocations	1,733,960	-	1,733,960	1,675,000	58,960	1,575,000
Local						
Reimbursed salaries						
Airport and other details	2,748,032	-	2,748,032	2,725,000	23,032	2,900,000
Other	1,517,100	-	1,517,100	1,495,000	22,100	1,430,000
Reimbursed expenditures	-	-	-	-	-	-
	<u>11,935,331</u>	<u>-</u>	<u>11,935,331</u>	<u>11,795,000</u>	<u>140,331</u>	<u>11,585,000</u>
SERVICE CHARGES, FEES, AND COMMISSIONS						
Commissions						
Taxes, licenses, etc.	32,024,185	(332,414)	31,691,771	31,675,000	16,771	31,435,000
Fines, forfeitures, etc.	894,110	-	894,110	895,000	(890)	865,000
Other	3,081,577	-	3,081,577	2,975,000	106,577	2,350,000
Civil and criminal fees	3,157,794	(547)	3,157,247	3,202,750	(45,503)	3,287,750
Court attendance fees	243,814	-	243,814	245,000	(1,186)	297,500
Housing state prisoners	859,239	-	859,239	850,000	9,239	975,000
Transportation of prisoners	118,062	-	118,062	120,000	(1,938)	160,000
Feeding and keeping of prisoner	1,527,113	-	1,527,113	1,542,900	(15,787)	1,482,900
Rentals	79,159	-	79,159	80,000	(841)	100,000
	<u>41,985,053</u>	<u>(332,961)</u>	<u>41,652,092</u>	<u>41,585,650</u>	<u>66,442</u>	<u>40,953,150</u>
INTEREST	<u>344,743</u>	<u>-</u>	<u>344,743</u>	<u>390,000</u>	<u>(45,257)</u>	<u>520,000</u>
MISCELLANEOUS						
Public assignments	534,789	-	534,789	475,000	59,789	525,000
Subrogations	480,889	-	480,889	475,000	5,889	330,000
Equipment usage	611,860	-	611,860	635,000	(23,140)	600,000
Other	724,928	-	724,928	643,000	81,928	588,500
	<u>2,352,466</u>	<u>-</u>	<u>2,352,466</u>	<u>2,228,000</u>	<u>124,466</u>	<u>2,043,500</u>
TOTAL REVENUES	<u>\$ 91,384,957</u>	<u>\$ (499,916)</u>	<u>\$ 90,885,041</u>	<u>\$ 90,701,650</u>	<u>\$ 183,391</u>	<u>\$ 89,331,650</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, 2004

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
EXPENDITURES						
Public Safety						
Executive						
Current						
Salaries and benefits	\$ 2,449,901	\$ (37,733)	\$ 2,412,168	\$ 2,537,575	\$ 125,407	\$ 2,420,000
General operating expenditures	614,916	(23,503)	591,413	692,150	100,737	502,600
Materials and supplies	19,268	(1,000)	18,268	24,550	6,282	13,750
Travel	10,115	(34)	10,081	23,900	13,819	26,000
Programs and activities	-	-	-	-	-	-
Capital outlay	2,927	1,427	4,354	7,900	3,546	4,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>3,097,127</u>	<u>(60,843)</u>	<u>3,036,284</u>	<u>3,286,075</u>	<u>249,791</u>	<u>2,966,350</u>
Finance and Administrative						
Current						
Salaries and benefits	8,052,102	(62,171)	7,989,931	8,413,900	423,969	8,221,150
General operating expenditures	2,813,989	172,973	2,986,962	3,336,490	349,528	2,725,400
Materials and supplies	557,176	48,351	605,527	757,925	152,398	925,950
Travel	9,055	618	9,673	23,500	13,827	22,750
Programs and activities	-	-	-	-	-	-
Capital outlay	484,257	(58,769)	425,488	801,600	376,112	1,156,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>11,916,579</u>	<u>(61,002)</u>	<u>12,017,581</u>	<u>13,333,415</u>	<u>1,315,834</u>	<u>13,051,250</u>
Fleet						
Current						
Salaries and benefits	1,091,364	(11,824)	1,079,540	1,145,630	66,090	1,153,500
General operating expenditures	3,823,982	(888)	3,823,094	3,871,660	48,566	2,829,000
Materials and supplies	2,911,764	(34,343)	2,877,421	2,859,950	(17,471)	2,775,250
Travel	1,558	-	1,558	4,050	2,492	3,500
Programs and activities	-	-	-	-	-	-
Capital outlay	2,068,281	845,045	2,913,326	2,733,550	(179,776)	2,581,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>9,896,949</u>	<u>797,990</u>	<u>10,694,939</u>	<u>10,614,840</u>	<u>(80,099)</u>	<u>9,342,750</u>
Revenue and Taxation						
Current						
Salaries and benefits	1,947,291	(8,111)	1,939,180	2,000,075	60,895	2,127,600
General operating expenditures	646,730	10,348	657,078	785,135	128,057	801,350
Materials and supplies	20,067	10,699	30,766	34,200	3,434	18,250
Travel	2,202	-	2,202	3,250	1,048	3,250
Programs and activities	-	-	-	-	-	-
Capital outlay	12,600	49,320	61,920	52,750	(9,170)	54,750
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>2,628,890</u>	<u>62,256</u>	<u>2,691,146</u>	<u>2,875,410</u>	<u>184,264</u>	<u>3,005,200</u>
Operations						
Current						
Salaries and benefits	19,091,007	(33,442)	19,057,565	19,823,350	765,785	19,755,900
General operating expenditures	730,366	(8,349)	722,017	785,000	62,983	802,000
Materials and supplies	87,829	1,824	89,653	118,750	29,097	71,550
Travel	27,224	-	27,224	39,750	12,526	60,000
Programs and activities	-	-	-	-	-	-
Capital outlay	117,717	-	117,717	136,250	18,533	132,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>20,054,143</u>	<u>(39,967)</u>	<u>20,014,176</u>	<u>20,903,100</u>	<u>888,924</u>	<u>20,821,450</u>
Technical Services						
Current						
Salaries and benefits	6,536,158	(22,693)	6,513,465	7,202,500	689,035	7,031,500
General operating expenditures	248,291	3,063	251,354	289,150	37,796	292,450
Materials and supplies	217,011	(18,459)	198,552	220,750	22,198	223,750
Travel	16,665	(1,175)	15,490	16,000	510	16,000
Programs and activities	-	-	-	-	-	-
Capital outlay	100,907	(14,672)	86,235	88,800	2,565	52,500
Intergovernmental	55,380	-	55,380	34,000	(21,380)	34,000
Debt Service	-	-	-	-	-	-
	<u>7,174,412</u>	<u>(53,936)</u>	<u>7,120,476</u>	<u>7,851,200</u>	<u>730,724</u>	<u>7,650,200</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, 2004

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
Internal Management						
Current						
Salaries and benefits	1,107,661	(5,532)	1,102,129	1,187,500	85,371	1,071,500
General operating expenditures	121,193	(1,339)	119,854	141,355	21,501	122,700
Materials and supplies	153,499	(6,937)	146,562	227,780	81,218	100,500
Travel	4,357	-	4,357	14,700	10,343	15,250
Programs and activities	-	-	-	-	-	-
Capital outlay	26,400	-	26,400	72,195	45,795	156,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>1,413,110</u>	<u>(13,808)</u>	<u>1,399,302</u>	<u>1,643,530</u>	<u>244,228</u>	<u>1,465,950</u>
Criminal Investigations						
Current						
Salaries and benefits	7,846,544	(20,680)	7,825,864	8,335,250	509,386	9,919,250
General operating expenditures	291,334	(2,152)	289,182	348,125	58,943	493,100
Materials and supplies	38,728	247	38,975	59,425	20,450	54,250
Travel	15,423	-	15,423	26,850	11,427	42,500
Programs and activities	-	-	-	-	-	-
Capital outlay	29,389	(1,815)	27,574	54,300	26,726	55,750
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>8,221,418</u>	<u>(24,400)</u>	<u>8,197,018</u>	<u>8,823,950</u>	<u>626,932</u>	<u>10,564,850</u>
Special Investigations						
Current						
Salaries and benefits	5,392,892	(75,407)	5,317,485	5,818,100	500,615	4,178,000
General operating expenditures	256,154	(9,588)	246,566	303,750	57,184	143,750
Materials and supplies	33,737	1,393	35,130	45,700	10,570	53,000
Travel	9,135	-	9,135	27,950	18,815	17,750
Programs and activities	-	-	-	-	-	-
Capital outlay	3,709	5,920	9,629	21,250	11,621	16,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>5,695,627</u>	<u>(77,682)</u>	<u>5,617,945</u>	<u>6,216,750</u>	<u>598,805</u>	<u>4,409,000</u>
Corrections						
Current						
Salaries and benefits	13,687,119	(35,556)	13,651,563	14,612,350	960,787	14,025,600
General operating expenditures	1,743,566	(26,355)	1,717,211	1,775,700	58,489	1,743,500
Materials and supplies	31,117	1,655	32,772	45,100	12,328	35,000
Travel	5,627	-	5,627	7,600	1,973	7,500
Programs and activities	-	-	-	-	-	-
Capital outlay	4,305	-	4,305	14,600	10,295	23,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>15,471,734</u>	<u>(60,256)</u>	<u>15,411,478</u>	<u>16,455,350</u>	<u>1,043,872</u>	<u>15,834,600</u>
Non-departmental						
Current						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	20,136	-	20,136	32,750	12,614	32,750
Materials and supplies	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Intergovernmental	36,382	-	36,382	37,000	618	87,000
Debt Service	-	-	-	-	-	-
	<u>56,518</u>	<u>-</u>	<u>56,518</u>	<u>69,750</u>	<u>13,232</u>	<u>119,750</u>
TOTAL EXPENDITURES	\$ 85,626,507	\$ 630,356	\$ 86,256,863	\$ 92,073,370	\$ 5,816,507	\$ 89,231,350

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2004

	TOTAL - ALL FUNCTIONS					ORIGINAL BUDGET
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	687,977	-	687,977	698,000	(10,023)	700,000
Fines and forfeitures	60,126	-	60,126	60,000	126	105,000
Interest	11,769	-	11,769	12,150	(381)	20,500
Miscellaneous	8,402	-	8,402	8,200	202	7,950
TOTAL REVENUES	768,274	-	768,274	778,350	(10,076)	833,450
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	8,124	-	8,124	9,500	1,376	17,500
Materials and supplies	57,040	1,197	58,237	64,450	6,213	65,300
Cost of goods sold	407,873	-	407,873	408,000	127	397,000
Travel	-	-	-	-	-	-
Programs and activities	54,146	(252)	53,894	48,500	(5,394)	36,000
Miscellaneous	11,965	-	11,965	10,500	(1,465)	1,000
Capital outlay	3,552	-	3,552	6,000	2,448	6,000
TOTAL EXPENDITURES	542,700	945	543,645	546,950	3,305	522,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	225,574	945	224,629	231,400	(6,771)	310,650
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(202,782)	-	(202,782)	(202,100)	(682)	(207,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(202,782)	-	(202,782)	(202,100)	(682)	(207,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	22,792	945	21,847	29,300	(7,453)	103,650
FUND BALANCE						
Beginning of year	882,843	-	882,843	882,843	-	878,983
End of year	<u>905,635</u>	<u>\$ 945</u>	<u>904,690</u>	<u>912,143</u>	<u>\$ (7,453)</u>	<u>982,633</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2004

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
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	670,885	-	670,885	680,000	(9,115)	680,000
Fines and forfeitures	-	-	-	-	-	-
Interest	7,196	-	7,196	7,600	(404)	10,000
Miscellaneous	1,516	-	1,516	-	1,516	-
TOTAL REVENUES	679,597	-	679,597	687,600	(8,003)	690,000
EXPENDITURES						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	8,124	-	8,124	9,500	1,376	17,500
Materials and supplies	44,104	1,197	45,301	51,000	5,699	61,000
Cost of goods sold	407,873	-	407,873	408,000	127	397,000
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	500	500	500
Miscellaneous	11,965	-	11,965	10,500	(1,465)	1,000
Capital outlay	3,552	-	3,552	6,000	2,448	6,000
TOTAL EXPENDITURES	475,618	1,197	476,815	485,500	8,685	483,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	203,979	1,197	202,782	202,100	682	207,000
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(202,782)	-	(202,782)	(202,100)	(682)	(207,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(202,782)	-	(202,782)	(202,100)	(682)	(207,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	1,197	1,197	-	-	-	-
FUND BALANCE						
Beginning of year	420,224	-	420,224	420,224	-	420,224
End of year	\$ 421,421	\$ 1,197	\$ 420,224	\$ 420,224	\$ -	\$ 420,224

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2004

<i>JUNIOR DEPUTY SPECIAL REVENUE FUND</i>						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	1,019	-	1,019	1,100	(81)	2,500
Miscellaneous	-	-	-	200	(200)	450
TOTAL REVENUES	<u>1,019</u>	<u>-</u>	<u>1,019</u>	<u>1,300</u>	<u>(281)</u>	<u>2,950</u>
EXPENDITURES						
<i>Current</i>						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	(521)	-	(521)	2,700	3,221	3,300
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	32,176	-	32,176	36,000	3,824	30,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>31,655</u>	<u>-</u>	<u>31,655</u>	<u>38,700</u>	<u>7,045</u>	<u>33,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(30,636)</u>	<u>-</u>	<u>(30,636)</u>	<u>(37,400)</u>	<u>6,764</u>	<u>(30,350)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(30,636)</u>	<u>-</u>	<u>(30,636)</u>	<u>(37,400)</u>	<u>6,764</u>	<u>(30,350)</u>
FUND BALANCE						
Beginning of year	117,358	-	117,358	117,358	-	103,732
End of year	<u>\$ 86,722</u>	<u>\$ -</u>	<u>\$ 86,722</u>	<u>\$ 79,958</u>	<u>\$ 6,764</u>	<u>\$ 73,382</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2004

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
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	60,126	-	60,126	60,000	126	105,000
Interest	281	-	281	250	31	2,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>60,407</u>	<u>-</u>	<u>60,407</u>	<u>60,250</u>	<u>157</u>	<u>107,000</u>
EXPENDITURES						
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	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>60,407</u>	<u>-</u>	<u>60,407</u>	<u>60,250</u>	<u>157</u>	<u>107,000</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>60,407</u>	<u>-</u>	<u>60,407</u>	<u>60,250</u>	<u>157</u>	<u>107,000</u>
FUND BALANCE						
Beginning of year	8,874	-	8,874	8,874	-	8,874
End of year	<u>\$ 69,281</u>	<u>\$ -</u>	<u>\$ 69,281</u>	<u>\$ 69,124</u>	<u>\$ 157</u>	<u>\$ 115,874</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2004

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
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	1,026	-	1,026	1,000	26	1,800
Miscellaneous	6,886	-	6,886	7,000	(114)	6,500
TOTAL REVENUES	<u>7,912</u>	<u>-</u>	<u>7,912</u>	<u>8,000</u>	<u>(88)</u>	<u>8,300</u>
EXPENDITURES						
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	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,912</u>	<u>-</u>	<u>7,912</u>	<u>8,000</u>	<u>(88)</u>	<u>8,300</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>7,912</u>	<u>-</u>	<u>7,912</u>	<u>8,000</u>	<u>(88)</u>	<u>8,300</u>
FUND BALANCE						
Beginning of year	103,754	-	103,754	103,754	-	103,595
End of year	<u>\$ 111,666</u>	<u>\$ -</u>	<u>\$ 111,666</u>	<u>\$ 111,754</u>	<u>\$ (88)</u>	<u>\$ 111,895</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2004

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
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	69	-	69	100	(31)	200
Miscellaneous	-	-	-	1,000	(1,000)	1,000
TOTAL REVENUES	<u>69</u>	<u>-</u>	<u>69</u>	<u>1,100</u>	<u>(1,031)</u>	<u>1,200</u>
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>69</u>	<u>-</u>	<u>69</u>	<u>1,100</u>	<u>(1,031)</u>	<u>1,200</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>69</u>	<u>-</u>	<u>69</u>	<u>1,100</u>	<u>(1,031)</u>	<u>1,200</u>
FUND BALANCE						
Beginning of year	7,234	-	7,234	7,234	-	8,322
End of year	<u>\$ 7,303</u>	<u>\$ -</u>	<u>\$ 7,303</u>	<u>\$ 8,334</u>	<u>\$ (1,031)</u>	<u>\$ 9,522</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2004

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
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	17,092	-	17,092	18,000	(908)	20,000
Fines and forfeitures	-	-	-	-	-	-
Interest	1,557	-	1,557	1,500	57	2,500
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>18,649</u>	<u>-</u>	<u>18,649</u>	<u>19,500</u>	<u>(851)</u>	<u>22,500</u>
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	561	-	561	750	189	1,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	21,970	(252)	21,718	12,000	(9,718)	5,500
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>22,531</u>	<u>(252)</u>	<u>22,279</u>	<u>12,750</u>	<u>(9,529)</u>	<u>6,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,882)</u>	<u>(252)</u>	<u>(3,630)</u>	<u>6,750</u>	<u>(10,380)</u>	<u>16,000</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(3,882)</u>	<u>(252)</u>	<u>(3,630)</u>	<u>6,750</u>	<u>(10,380)</u>	<u>16,000</u>
FUND BALANCE						
Beginning of year	155,816	-	155,816	155,816	-	157,723
End of year	<u>\$ 151,934</u>	<u>\$ (252)</u>	<u>\$ 152,186</u>	<u>\$ 162,566</u>	<u>\$ (10,380)</u>	<u>\$ 173,723</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2004

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
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	621	-	621	600	21	1,500
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>621</u>	<u>-</u>	<u>621</u>	<u>600</u>	<u>21</u>	<u>1,500</u>
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	12,896	-	12,896	10,000	(2,896)	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>12,896</u>	<u>-</u>	<u>12,896</u>	<u>10,000</u>	<u>(2,896)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(12,275)</u>	<u>-</u>	<u>(12,275)</u>	<u>(9,400)</u>	<u>(2,875)</u>	<u>1,500</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(12,275)</u>	<u>-</u>	<u>(12,275)</u>	<u>(9,400)</u>	<u>(2,875)</u>	<u>1,500</u>
FUND BALANCE						
Beginning of year	69,583	-	69,583	69,583	-	76,513
End of year	<u>\$ 57,308</u>	<u>\$ -</u>	<u>\$ 57,308</u>	<u>\$ 60,183</u>	<u>\$ (2,875)</u>	<u>\$ 78,013</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

COMMUNICATIONS RESERVE CAPITAL PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2004

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	3,000,000	-	3,000,000
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	1,304,249	18,158	1,322,407
Miscellaneous	-	-	-
TOTAL REVENUES	<u>4,304,249</u>	<u>18,158</u>	<u>4,322,407</u>
EXPENDITURES			
Capital Outlay			
Public Safety			
Finance and Administration			
Computer supplies and licenses	367,540	-	367,540
Professional services	1,136,312	-	1,136,312
Construction	1,051,998	-	1,051,998
Equipment	10,583,183	-	10,583,183
Miscellaneous	5,720	-	5,720
TOTAL EXPENDITURES	<u>13,144,753</u>	<u>-</u>	<u>13,144,753</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(8,840,504)</u>	<u>18,158</u>	<u>(8,822,346)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	11,000,000	-	11,000,000
Transfers out	(273,352)	-	(273,352)
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,726,648</u>	<u>-</u>	<u>10,726,648</u>
NET CHANGE TO FUND BALANCES	<u>\$ 1,886,144</u>	<u>18,158</u>	<u>\$ 1,904,302</u>
FUND BALANCE			
Beginning of year		1,886,144	
End of year		<u>\$ 1,904,302</u>	

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

FIRING RANGE COMPLEX CAPITAL PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2004

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	32,102	4,151	350,022
Miscellaneous	-	-	-
TOTAL REVENUES	32,102	4,151	350,022
EXPENDITURES			
Capital outlay			
Public Safety			
Finance and Administration			
Computer supplies and licenses	-	-	345
Professional services	99,677	25,992	320,326
Construction	2,459,032	996,502	5,082,034
Equipment	835,464	345,572	1,181,036
Miscellaneous	-	-	-
TOTAL EXPENDITURES	3,394,173	1,368,066	6,583,741
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,362,071)	(1,363,915)	(6,233,719)
OTHER FINANCING SOURCES (USES)			
Transfers in	1,564,100	615,000	6,359,100
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,564,100	615,000	6,359,100
NET CHANGE IN FUND BALANCES	\$ (1,797,971)	(748,915)	\$ 125,381
FUND BALANCE			
Beginning of year		874,296	
End of year		\$ 125,381	

OTHER INFORMATION

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS
For The Year Ended June 30, 2004

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
FEDERAL AWARDS					
DIRECT PROGRAMS:					
<i>U.S. DEPARTMENT OF JUSTICE</i>					
Office of Community Oriented Policing COPS - MORE 02	16 710	(M) 2002CLWX006	1-Aug-02	31-Jul-04	1,324,230
COPS TECHNOLOGY	16 710	2003CKW0035	2/20/2003	19-Feb-05	60,022
Office of Justice Programs FY 99 Bullet Proof Vest Program (BVP)	16 Unknown	99002184	Project	Completion	28,000 (1)
FY 00 Bullet Proof Vest Program (BVP)	16 Unknown	Unknown	Project	Completion	8,908 (1)
FY 01 Bullet Proof Vest Program (BVP)	16 Unknown	Unknown	Project	Completion	9,451 (1)
Justice Management Division US Attorney General Bomb Squad Assistance	16 Unknown	Unknown			10,000
Bureau of Justice Administration Local Law Enforcement Block Grants Program - 2000	16 592	(M) 2000-LB-VX-0323	1-Nov-00	6-Nov-02	810,266 (1)
Local Law Enforcement Block Grants Program - 2001	16 592	(M) 2001-LB-VX-2638	20-Sep-01	19-Sep-03	775,669 (1)
Local Law Enforcement Block Grants Program - 2002	16 592	(M) 2002-LB-BX-1473	16-Aug-02	15-Aug-04	618,818 (1)
Local Law Enforcement Block Grants Program - 2003	16 592	(M) 2003-LB-BX-1171	5-Sep-03	4-Sep-05	461,669 (1)
Federal Bureau of Investigation Joint Terrorism Task Force - 02/03	16 Unknown	Various Investigations	Project	Completion	Reimbursement
Joint Terrorism Task Force - 03/04	16 Unknown	Various Investigations	Project	Completion	Reimbursement
Greater New Orleans Organized Crime Task Force (GNOOCTF)	16 Unknown	Various Investigations	Project	Completion	Reimbursement
Greater New Orleans Organized Violent Crimes & Narcotics Task Force (GNOOVNCTF)	16 Unknown	Various Investigations	Project	Completion	Reimbursement
Justice Management Division Organized Crime Drug Enforcement Task Force (OCDETF 229 H)	16 Unknown	Various Investigations	Project	Completion	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF 226)	16 Unknown	Various Investigations	Project	Completion	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF 217)	16 Unknown	Various Investigations	Project	Completion	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF 218)	16 Unknown	Various Investigations	Project	Completion	Reimbursement
Drug Enforcement Administration DEA - State and Local Task Force Overtime Assignment 02/03	16 Unknown	Vendor ID # 700540002	Project	Completion	Reimbursement
DEA - State and Local Task Force Overtime Assignment 03/04	16 Unknown	Vendor ID # 700540002	Project	Completion	Reimbursement
U.S. Marshall's Office Equitable Sharing of Federally Forfeited Property	16 Unknown	(M) Unknown	N/A	N/A	N/A
U.S. Customs Joint Task Force Reimbursement of Overtime	16 Unknown	Unknown	N/A	N/A	N/A
Customs Unallocated SLOT	16 Unknown	Unknown	N/A	N/A	N/A
TOTAL - U.S. DEPARTMENT OF JUSTICE					

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2003	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2004	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
\$ 392,259	\$ 563,717	\$ 167,811	\$ 143,209	\$ 482,478	\$ 314,667	\$ 167,811	\$ 482,478
-	49,675	9,777	-	59,452	49,675	9,777	59,452
<u>392,259</u>	<u>613,392</u>	<u>177,588</u>	<u>143,209</u>	<u>541,930</u>	<u>364,342</u>	<u>177,588</u>	<u>541,930</u>
-	7,973	-	-	7,973	7,973	7,973	15,946
-	4,454	-	-	4,454	4,454	4,454	8,908
-	4,304	-	-	4,304	4,304	4,304	8,608
-	<u>16,731</u>	-	-	<u>16,731</u>	<u>16,731</u>	<u>16,731</u>	<u>33,462</u>
-	10,000	-	-	10,000	10,000	-	10,000
-	-	20,471	-	20,471	-	20,471	20,471
(231,534)	-	49,184	(21,502)	259,216	210,032	49,184	259,216
(341,158)	-	33,608	(48,909)	325,857	292,249	33,498	325,747
-	415,502	29,213	(181,488)	263,227	234,014	29,213	263,227
<u>(572,692)</u>	<u>415,502</u>	<u>132,476</u>	<u>(251,899)</u>	<u>868,771</u>	<u>736,295</u>	<u>132,366</u>	<u>868,661</u>
560	400	-	-	(160)	(160)	-	(160)
-	1,420	-	-	1,420	1,421	-	1,421
1,782	4,813	-	-	3,031	3,031	-	3,031
-	3,069	-	4,342	7,412	7,412	-	7,412
<u>2,342</u>	<u>9,702</u>	-	<u>4,342</u>	<u>11,703</u>	<u>11,703</u>	-	<u>11,703</u>
-	-	-	1,869	1,869	1,869	-	1,869
-	5,432	-	1,312	6,744	6,744	-	6,744
-	7,079	-	1,513	8,592	8,592	-	8,592
-	7,132	-	-	7,132	7,132	-	7,132
-	<u>19,643</u>	-	<u>4,694</u>	<u>24,337</u>	<u>24,337</u>	-	<u>24,337</u>
3,274	3,274	-	-	-	-	-	-
-	39,843	-	9,429	49,272	49,272	-	49,272
<u>3,274</u>	<u>43,117</u>	-	<u>9,429</u>	<u>49,272</u>	<u>49,272</u>	-	<u>49,272</u>
-	181,062	-	-	181,062	-	-	-
-	1,025	-	-	1,025	1,025	-	1,025
-	4,974	-	-	4,974	4,974	-	4,974
-	<u>5,999</u>	-	-	<u>5,999</u>	<u>5,999</u>	-	<u>5,999</u>
<u>(174,817)</u>	<u>1,315,149</u>	<u>310,064</u>	<u>(90,225)</u>	<u>1,709,804</u>	<u>1,218,679</u>	<u>326,685</u>	<u>1,545,363</u>

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

**SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS
For The Year Ended June 30, 2004**

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
SOCIAL SECURITY ADMINISTRATION					
Inmate Incentive Payment Program (PL 100-503)	96.Unknown	LA-0196	N/A	N/A	N/A
TOTAL -SOCIAL SECURITY ADMINISTRATION					
TRANSPORTATION SECURITY ADMINISTRATION					
TSA K-9 Explosive Detection Team Program-02/03	20.Unknown	DTSA20-03-H-01006	1-Oct-02	30-Sep-03	120,500
TOTAL - TRANSPORTATION SECURITY ADMINISTRATION					
U.S. DEPARTMENT OF HOMELAND SECURITY					
TSA K-9 Explosive Detection Team Program 03/04	Unknown	DTSA20-03-H-01006	1-Oct-03	30-Sep-04	120,500
TOTAL- US DEPARTMENT OF HOMELAND SECURITY					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
01 HIDTA - State & Local Assistance - Intelligence Coordination Network	07.Unknown	(M) 11PGCP556	1-Jan-01	30-Dec-04	1,274,472
02 HIDTA - State & Local Assistance - Management & Coordination	07 Unknown	(M) 12PGCP506	1-Jan-02	30-Jun-03	862,226
02 HIDTA - State & Local Assistance - Louisiana Operations Center	07.Unknown	(M) 12PGCP502	1-Jan-02	30-Dec-04	197,397
02 HIDTA - State & Local Assistance - Alabama Operation Center	07 Unknown	(M) 12PGCP534	1-Jan-02	30-Jun-04	73,031
02 HIDTA - State & Local Assistance - Jeff County Task Force	07 Unknown	(M) 12PGCP560	1-Jan-02	30-Dec-03	35,220
02 HIDTA - State & Local Assistance - Intelligence Coordination Network	07 Unknown	(M) 12PGCP556	1-Jan-02	30-Dec-04	968,676
03 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	07.Unknown	(M) 13PGCP502	1-Jan-03	30-Dec-04	2,552,904
03 HIDTA- State & Local Assistance-CFOT	07.Unknown	(M) 13PGCP999	1-Jan-03	30-Dec-04	55,000
04 HIDTA- State & Local Assistance-Louisiana Gulf Coast HIDTA	07 Unknown	(M) 14PGCP502	1-Jan-04	30-Dec-04	2,157,454
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY					
U.S. DEPARTMENT OF THE TREASURY					
U.S Customs Equitable Sharing of Federally Forfeited Property	21 Unknown	Unknown	N/A	N/A	N/A
Bureau of Alcohol, Tobacco and Firearms					
Gang Resistance, Education, and Training (GREAT)	21 053	ATC020091	1/16/2003	1/15/2004	86,758
U.S. Secret Service					
Economic Crime O/T Grant FY 02/03	21.Unknown	Unknown	N/A	N/A	Reimbursement
Economic Crime O/T Grant FY 03/04	21.Unknown	Unknown	N/A	N/A	Reimbursement
TOTAL - U.S. DEPARTMENT OF THE TREASURY					
TOTAL DIRECT PROGRAMS					

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2003	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2004	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
-	19,200	-	-	19,200	19,200	-	19,200
-	19,200	-	-	19,200	19,200	-	19,200
120,500	120,500	-	-	-	-	-	-
120,500	120,500	-	-	-	-	-	-
-	112,262	3,592	8,238	124,092	120,500	3,592	124,092
-	112,262	3,592	8,238	124,092	120,500	3,592	124,092
154,946	264,028	-	1,497	110,579	110,579	-	110,579
129,329	188,691	-	-	59,362	59,362	-	59,362
49,424	52,907	-	208	3,691	3,691	-	3,691
4,100	6,619	-	-	2,519	2,519	-	2,519
9,345	9,345	-	-	-	-	-	-
132,519	475,613	-	40,446	383,540	383,540	-	383,540
501,712	1,416,974	-	270,246	1,185,508	1,185,508	-	1,185,508
-	15,788	-	-	15,788	15,788	-	15,788
-	295,546	-	381,810	677,356	677,356	-	677,356
981,375	2,725,511	-	694,207	2,438,343	2,438,343	-	2,438,343
-	-	-	-	-	924,614	-	924,614
-	-	-	-	-	924,614	-	924,614
43,805	86,758	-	-	42,953	42,953	-	42,953
43,805	86,758	-	-	42,953	42,953	-	42,953
2,520	5,026	-	-	2,506	2,506	444	2,950
-	-	-	1,535	1,535	1,535	-	1,535
2,520	5,026	-	1,535	4,041	4,041	444	4,485
46,325	91,784	-	1,535	46,993	971,607	444	972,051
973,383	4,384,405	313,656	613,754	4,338,432	4,768,329	330,721	5,099,050

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS
For The Year Ended June 30, 2004

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
PASS-THROUGH AWARDS:					
U.S. DEPARTMENT OF JUSTICE					
Passed Through Louisiana Department of Public Safety and Corrections					
National Criminal History Improvement Program (NCHP/LAAFIS) - FY03	16 554	Unknown	1-Jul-02	30-Jun-03	384,432
National Criminal History Improvement Program (NCHP/LAAFIS) - FY04	16 554	Unknown	1-Jul-03	30-Jun-04	384,432
Passed Through Jefferson Parish Community Justice Agency Weed and Seed					
Property Crime Sting	16 579	B00-7-026	1-Jul-03	30-Sep-03	8,600
Property Crime Sting	16 579	B01-7-024	1/1/2004	6/30/2004	6,667
Passed Through Louisiana Sheriff's Association National Incident Based Reporting System (NIBRS)					
	16 733	2001-187-CX-X027	28-Jun-01	30-Jun-03	660,800
Passed Through Louisiana Commission on Law Enforcement					
Develop Accountability Based Sanctions (Juvenile Assistance Center)	16 523	A01-8-038	16-Oct-02	30-Sep-03	384,431
Develop Accountability Based Sanctions (Juvenile Assistance Center)	16 523	A02-8-038	17-Oct-03	30-Sep-04	320,831
SHOCAP	16 54	J01-7-003	2-Oct-02	30-Sep-03	29,053
SHOCAP	16 54	J03-7-002	1-Oct-03	30-Sep-04	23,945
Suspension/Expulsion Policy Development (Truancy Center)	16 541	S00-8-002	1-Oct-02	30-Sep-02	66,000
Suspension/Expulsion Policy Development (Truancy Center)	16 541	S018002	1-Oct-03	30-Sep-04	70,989
DNA Analysis	16 579	B02-7-018	7/1/2002	6/30/2003	49,895
Multi-Jurisdictional Task Force	16 579	B02-7-002	1-Jan-03	15-Jan-04	133,333 (1)
Multi-Jurisdictional Task Force	16 579	B03-7-002	1-Jan-04	31-Dec-04	133,333 (1)
Combination Investigation	16 588	M01-7-002	1-Dec-02	30-Nov-03	60,563 (1)
Combination Investigation	16 588	M02-7-003	1-Dec-03	30-Nov-04	69,859 (1)
Forensic Sciences Improvement Act	16 560	G03-8-003	10/1/2002	9/30/2003	8,448
Forensic Sciences Improvement Act	16 560	G02-8-006	9/1/2003	8/31/2004	9,085
Forensic Sciences Improvement Act	16 560	G31-8-004	10/1/2003	9/30/2004	77,000
TOTAL - U.S. DEPARTMENT OF JUSTICE					

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2003	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2004	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
3,723	3,883	-	-	160	100	-	100
-	383,162	-	1,200	384,362	384,362	-	384,362
<u>3,723</u>	<u>387,045</u>	<u>-</u>	<u>1,200</u>	<u>384,522</u>	<u>384,462</u>	<u>-</u>	<u>384,462</u>
6,120	44,398	-	-	38,278	38,278	-	38,278
-	5,000	3,600	-	8,600	5,000	3,600	8,600
-	-	-	-	-	-	-	-
<u>6,120</u>	<u>49,398</u>	<u>3,600</u>	<u>-</u>	<u>46,878</u>	<u>43,278</u>	<u>3,600</u>	<u>46,878</u>
247,019	193,055	-	-	(53,964)	(53,964)	-	(53,964)
<u>247,019</u>	<u>193,055</u>	<u>-</u>	<u>-</u>	<u>(53,964)</u>	<u>(53,964)</u>	<u>-</u>	<u>(53,964)</u>
12,152	49,313	-	-	37,161	37,161	-	37,161
-	62,894	-	7,103	69,997	69,997	-	69,997
7,757	12,315	2,088	-	6,646	4,558	2,088	6,646
-	14,712	-	7,754	22,466	22,466	-	22,466
8,459	15,513	-	-	7,054	7,054	-	7,054
-	27,057	-	31,639	58,696	58,696	-	58,696
13,676	13,676	-	-	-	-	-	-
9,950	54,000	14,681	-	58,731	44,050	14,681	58,731
-	44,166	17,104	7,148	68,418	51,314	17,104	68,418
3,912	22,100	6,063	-	24,251	18,186	6,063	24,249
-	26,409	10,245	4,326	40,980	30,735	10,245	40,980
-	8,448	-	-	8,448	8,448	-	8,448
-	1,089	-	3,572	5,261	5,261	-	5,261
-	-	-	-	-	-	-	-
<u>55,906</u>	<u>352,292</u>	<u>50,182</u>	<u>61,542</u>	<u>408,109</u>	<u>357,926</u>	<u>50,182</u>	<u>408,107</u>
<u>312,768</u>	<u>981,789</u>	<u>53,782</u>	<u>62,742</u>	<u>785,545</u>	<u>731,702</u>	<u>53,782</u>	<u>785,483</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 HARVEY, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS
 For The Year Ended June 30, 2004

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
DEPARTMENT OF EDUCATION					
Passed Through Governor's Office of the State of Louisiana					
DARE Supplies - 03/04	16 Unknown	Unknown	1-Jul-03	30-Jun-04	10,000
TOTAL - DEPARTMENT OF EDUCATION					
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Passed Through Louisiana Department of Military Affairs Emergency Assistance (Tropical Storm Isidore)					
	83.544	1435-DR-LA	Project	Completion	26,516 (1)
TOTAL - FEDERAL EMERGENCY MANAGEMENT AGENCY					
FEDERAL HIGHWAY ADMINISTRATION					
Passed Through Louisiana Highway Safety Commission					
Safe and Sober Overtime Campaign - 02/03	20.601	J8/JN 03-10-12	Project	Completion	6,891
Safe and Sober Overtime Campaign - 03/04	20.601	P3 04-17-41	1-Nov-03	31-Aug-04	4,674
STEP - FY 01/02	20.601	PT 02-12-00	1-Oct-01	30-Sep-02	51,660 (1)
STEP - FY 02/03	20.601	PT 03-02-02	1-Nov-02	30-Sep-03	52,500 (1)
STEP - FY 03/04	20.601	P1 04-13-00	1-Oct-03	30-Sep-04	34,500 (1)
STRAP IN 2002	20.601	N157-02-08-10	1-Feb-02	30-Sep-02	9,700
TOTAL - FEDERAL HIGHWAY ADMINISTRATION					
DEPARTMENT OF HOMELAND SECURITY					
Office of Domestic Preparedness Passed through Jefferson Parish Emergency Operating Center Operation Orange Alert- Homeland Security O/T					
TOTAL - DEPARTMENT OF HOMELAND SECURITY					
TOTAL - PASS THROUGH AWARDS					
TOTAL FEDERAL AWARDS					

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2003	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2004	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
-	10,000	-	-	10,000	10,000	-	10,000
-	<u>10,000</u>	-	-	<u>10,000</u>	<u>10,000</u>	-	<u>10,000</u>
2,574	2,574	-	-	-	-	-	-
<u>2,574</u>	<u>2,574</u>	-	-	-	-	-	-
1,285	1,282	-	-	(3)	-	-	-
-	854	-	1,108	1,962	1,962	-	1,962
-	-	-	-	-	-	-	-
4,315	9,376	-	-	5,061	5,094	-	5,094
-	7,998	-	6,427	14,425	14,425	-	14,425
80	-	-	-	(80)	-	-	-
<u>5,680</u>	<u>19,510</u>	-	<u>7,534</u>	<u>21,364</u>	<u>21,481</u>	-	<u>21,481</u>
-	-	-	37,040	37,040	37,040	-	37,040
-	-	-	<u>37,040</u>	<u>37,040</u>	<u>37,040</u>	-	<u>37,040</u>
<u>321,023</u>	<u>1,013,874</u>	<u>53,782</u>	<u>107,316</u>	<u>853,949</u>	<u>800,222</u>	<u>53,782</u>	<u>854,004</u>
<u>\$ 1,294,406</u>	<u>\$ 5,398,279</u>	<u>\$ 367,438</u>	<u>\$ 721,070</u>	<u>\$ 5,192,381</u>	<u>\$ 5,568,551</u>	<u>\$ 384,502</u>	<u>\$ 5,953,053</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS
For The Year Ended June 30, 2004

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
STATE AND LOCAL AWARDS					
LOUISIANA COMMISSION ON LAW ENFORCEMENT					
Drug Abuse Resistance Education (DARE) - 03/04	N/A	B04-7-005	1-Jul-03	31-May-04	226,762
Total					
LOUISIANA DEPARTMENT OF PUBLIC SAFETY					
1 SP Crime Lab - 03	N/A	N/A	10/01/2002	6/30/2003	49,000
1 SP Crime Lab - 04	N/A	N/A	10/1/2003	6/30/2004	55,000
Total					
JEFFERSON PARISH COMMUNITY JUSTICE AGENCY					
FY04 Electronic Computer Equipment	N/A	P04-7-009	7/1/2003	6/30/2004	3,030
Post Basic Training	N/A	P03-7-DAS			Reimbursement
Corrections Training	N/A	P03-7-COR			Reimbursement
Total					
TOTAL STATE AND LOCAL AWARDS					
GRAND TOTAL					

NOTES TO SCHEDULE:

This schedule was prepared on the accrual basis of accounting. All activity between July 1, 2003 and June 30, 2004 is reflected in the schedule.

- (1) - Amount includes matching share.
- (2) - Grant called for 75% federal share, 10-15% state share, and 10-15% local share.
- (3) - Award represents the funds to be paid JPSO under a Cooperative Agreement with the State.
- (4) - The Parish of Jefferson is the grantee, while the JPSO is one of several agencies providing direct and in-kind services.
- (M) - Represents a "Major" grant under OMB Circular A-133.

RECONCILIATION TO GENERAL LEDGER

Total grant revenues per above					
PY Accrual (Deferral)		(1,311,267)			
Grant Assistance Received		5,681,841			
CY Accrual (Deferral)		752,297			
Net Revenues Recognized Per SFRA		<u>5,122,872</u>			
Revenues per General Ledger					
1-1-01-41110-0-00-00000 Federal Grants		184,235			
1-1-01-41120-0-00-00000 Federal Grants - Pass Through		1,043,397			
1-1-01-41540-0-00-00000 State Grants - Basic Training		13,200	\$ 1,240,932	General Fund	
1-1-23-41110-0-00-xxxxx FAA GRANTS		120,501			
1-1-23-41110-0-00-41060 COPS		314,667			
1-1-23-41110-0-00-xxxxx IHD1A		2,438,341			
1-1-23-41120-0-00-42000 LSA NIBRIS		(53,964)			
1-1-23-41110-0-00-xxxxx COPS TECHNOLOGY		49,675	\$ 2,869,220	Federal Grants Fund	
1-1-87-41110-0-00-44200 Law Enforcement Block Grants - 2000		0			
1-1-87-41110-0-00-44300 Law Enforcement Block Grants - 2001		210,032			
1-1-87-41110-0-00-44400 Law Enforcement Block Grants - 2002		292,249			
1-1-87-41110-0-00-44500 Law Enforcement Block Grants - 2003		234,014	\$ 736,295	Local Law Enforcement Block Grant	
1-1-20-41120-0-00-40016 Multi-Jurisdictional Grant		44,050			
1-1-20-41120-0-00-40017 Multi-Jurisdictional Grant		51,314			
1-1-13-45110-0-00-00000 Drug Enforcement Fund		181,062	\$ 276,426	Non-Major Special Revenue	
Total Revenues Per General Ledger		<u>5,122,873</u>			
Difference			(1)	Rounding	

ACCRUED/ (DEFERRED) REVENUE June 30, 2003	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2004	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
-	195,233	-	31,227	226,460	226,460	-	226,460
-	195,233	-	31,227	226,460	226,460	-	226,460
16,861	16,861	-	-	-	-	-	-
-	55,138	-	-	55,138	55,138	-	55,138
16,861	71,999	-	-	55,138	55,138	-	55,138
-	3,030	-	-	3,030	3,030	-	3,030
-	7,250	-	-	7,250	7,250	-	7,250
-	6,050	-	-	6,050	6,050	-	6,050
-	16,330	-	-	16,330	16,330	-	16,330
<u>\$ 16,861</u>	<u>\$ 283,562</u>	<u>\$ -</u>	<u>\$ 31,227</u>	<u>\$ 297,928</u>	<u>\$ 297,928</u>	<u>\$ -</u>	<u>\$ 297,928</u>
<u>\$ 1,311,267</u>	<u>\$ 5,681,841</u>	<u>\$ 367,438</u>	<u>\$ 752,297</u>	<u>\$ 5,490,309</u>	<u>\$ 5,866,479</u>	<u>\$ 384,502</u>	<u>\$ 6,250,981</u>

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STATISTICAL SECTION

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 1

GOVERNMENT-WIDE EXPENSES BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Public Safety										Interest on Long-Term Debt	Total
	Executive	Finance & Administrative	Fleet	Revenue & Taxation	Operations	Technical Services	Internal Management	Criminal Investigations	Special Investigations	Corrections		
1995 (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1996 (1)	-	-	-	-	-	-	-	-	-	-	-	-
1997 (1)	-	-	-	-	-	-	-	-	-	-	-	-
1998 (1)	-	-	-	-	-	-	-	-	-	-	-	-
1999 (1)	-	-	-	-	-	-	-	-	-	-	-	-
2000 (1)	-	-	-	-	-	-	-	-	-	-	-	-
2001 (1)	-	-	-	-	-	-	-	-	-	-	-	-
2002 (1)	-	-	-	-	-	-	-	-	-	-	-	-
2003	2,998,066	21,104,992	10,281,650	2,563,001	20,707,387	7,549,673	1,375,348	10,025,264	5,949,546	16,163,447	136,161	98,854,535
2004	3,231,278	17,616,573	10,474,533	2,692,892	20,536,681	7,556,630	1,587,758	8,378,058	8,368,793	16,345,016	56,518	96,844,730

(1) JPSO converted to GASB #34 for the year ended June 30, 2003. Data from prior years is not available.

TABLE 2

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

GOVERNMENT-WIDE REVENUES
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Program Revenues				General Revenues						Grand Total	
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Taxes	Intergovernmental	Commissions	Services Restricted to Specific Programs	Unrestricted Interest	Miscellaneous	Total		
1995 (1) \$	-	-	\$	-	\$	-	\$	-	-	\$	-	\$
1996 (1)	-	-	-	-	-	-	-	-	-	-	-	-
1997 (1)	-	-	-	-	-	-	-	-	-	-	-	-
1998 (1)	-	-	-	-	-	-	-	-	-	-	-	-
1999 (1)	-	-	-	-	-	-	-	-	-	-	-	-
2000 (1)	-	-	-	-	-	-	-	-	-	-	-	-
2001 (1)	-	-	-	-	-	-	-	-	-	-	-	-
2002 (1)	-	-	-	-	-	-	-	-	-	-	-	-
2003	13,251,101	11,491,730	772,823	33,722,125	2,945,206	34,603,908	377,163	779,600	810,590	73,238,592	98,754,246	
2004	12,990,362	8,188,691	422,510	34,767,364	3,001,065	36,016,964	322,973	488,031	1,176,621	75,773,018	97,374,581	

(1) JPSO converted to GASB #34 for the year ended June 30, 2003. Data from prior years is not available.

TABLE 3

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

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

Fiscal Year	Executive	Finance & Administrative	Fleet	Revenue & Taxation	Operations	Public Safety					Capital Outlay (2)	Debt Service	Total
						Technical Services	Internal Management	Criminal Investigations	Special Investigations	Corrections			
1995 (4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,281,137
1996 (4)	-	-	-	-	-	-	-	-	-	-	-	943,495	\$ 63,978,758
1997 (4)	-	-	-	-	-	-	-	-	-	-	-	880,937	70,932,182
1998 (4)	-	-	-	-	-	-	-	-	-	-	-	879,547	77,270,913
1999 (4)	-	-	-	-	-	-	-	-	-	-	-	881,244	84,327,456
2000 (4)	-	-	-	-	-	-	-	-	-	-	-	884,841	85,488,001
2001 (4)	-	-	-	-	-	-	-	-	-	-	-	870,362	87,487,581
2002 (4)	-	-	-	-	-	-	-	-	-	-	-	-	89,787,044
2003	2,918,180	17,609,684	8,859,798	2,483,367	20,475,665	7,224,608	1,284,606	9,813,278	7,568,065	15,767,854	136,161	-	97,555,439
2004	3,164,209	13,351,751	9,896,949	2,628,890	20,054,143	7,296,504	1,413,110	8,221,418	9,186,386	15,947,352	56,518	-	92,587,496
													1,368,066

(1) Includes General, Special Revenue, Debt Service and Capital Project Funds
(2) Includes expenditures made from the Sheriff's Capital Project Funds only.
Other capital outlays are included within the function codes above.
(3) Beginning in fiscal year 94-95, in accordance with GASB Statement No. 10, transfers to the Auto Loss and General Liability Internal Service Fund are recognized as revenue by the receiving fund and as an expenditure to the General Fund.
(4) FY 2003, the Sheriff's Office changed the format of the report to show the breakdown of the Public Safety Expenditures by Function and Bureau. Data for the previous years is not available in the new format, except in total.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 4

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

Fiscal Year	Taxes	Intergovernmental	Service Charges, Fees and Commissions	Fines and Forfeitures	Interest	Miscellaneous	Total
1995	\$ 24,866,125	\$ 9,107,654	\$ 28,455,477	\$ 1,537,056	\$ -	\$ 2,175,180	\$ 66,141,492
1996	25,973,426	11,701,204	31,213,466 (2)	893,030	-	2,771,396	72,552,522
1997	26,475,268	12,595,276	31,405,275	1,053,057	-	3,421,071	74,949,947
1998	27,869,603	13,672,935	34,036,716	1,083,565	-	3,501,487	80,164,306
1999	28,587,140	17,804,598	36,007,818	1,097,330	1,500,263 (3)	1,775,478	86,772,627
2000	30,021,659	16,207,723	38,075,074	909,257	2,031,359	1,675,110	88,920,182
2001	31,926,165	14,417,453	39,139,637	503,659	2,291,433	2,676,956	90,955,303
2002	32,975,066	15,413,246	40,457,207	276,802	1,038,686	2,330,740	92,491,747
2003	32,975,066	16,455,265	41,511,395	3,151,561	640,840	2,009,736	96,743,863
2004	34,767,364	15,636,210	42,673,030	241,188	419,835	2,410,825	96,148,452

- (1) Includes General, Special Revenue, Debt Service and Capital Project Funds
(2) Implementation of GASB Statement No. 22 resulted in an accrual of one additional month of sales tax and related revenues (commissions)
(3) FYE 98/99, interest is now shown separately from miscellaneous.

JEFFERSON PARISH SHERIFF
 Harvey, Louisiana

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

Fiscal Year	Property Taxes	Sales Taxes	Total
1994	\$ 10,308,605	\$ 7,386,577 (2)	\$ 17,695,182
1995	10,372,696	14,493,429 (3)	24,866,125
1996	10,772,315	15,201,111	25,973,426
1997 (R)	11,998,198	14,477,070	26,475,268
1998	12,370,361	15,499,242	27,869,603
1999	12,612,896	15,974,244	28,587,140
2000	13,438,675	16,582,984	30,021,659
2001 (R)	14,994,551	16,931,614	31,926,165
2002	15,577,419	17,397,647	32,975,066
2003	16,235,774	17,486,351	33,722,125
2004	16,856,235	17,911,129	34,767,364

(1) Includes General, Special Revenue, Debt Service and Capital Project Funds
 (2) New 1/4 cent Law Enforcement Sales Tax went into effect on 1/1/1994
 (3) Implementation of GASB Statement No. 22 resulted in an accrual of one additional month of sales tax and related revenues
 (R) Indicates a "reassessment" year

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 6

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

Fiscal Year	Tax Roll	Total Tax Levy	Current Taxes		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Total Tax Levy		Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
			Current Tax Collections	Percent of Current Taxes Collected			Total Tax Collections	Percent of Total Tax Collections to Total Tax Levy		
1995	1994	\$ 10,355,767	\$ 10,150,690	98.02%	\$ 222,006	\$ 10,372,696	100.16%	\$ 205,077	1.98%	
1996	1995	10,770,690	10,591,045	98.33%	181,270	10,772,315	100.02%	179,645	1.67%	
1997	(R) 1996	11,915,019	11,697,953	98.18%	300,245	11,998,198	100.70%	217,066	1.82%	
1998	1997	12,347,541	12,193,343	98.75%	177,018	12,370,361	100.18%	154,198	1.25%	
1999	1998	12,742,269	12,481,222	97.95%	131,674	12,612,896	98.98%	261,047	2.05%	
2000	1999	13,306,091	13,153,868	98.86%	284,807	13,438,675	101.00%	152,223	1.14%	
2001	(R) 2000	15,065,792	14,854,104	98.59%	140,447	14,994,551	99.53%	211,688	1.41%	
2002	2001	15,637,979	15,444,598	98.76%	132,821	15,577,419	99.61%	193,381	1.24%	
2003	2002	16,354,548	16,065,061	98.23%	170,713	16,235,774	99.27%	289,487	1.77%	
2004	2003	17,008,278	16,724,813	98.33%	131,422	16,856,235	99.11%	283,465	1.67%	

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

(R) Indicates a "reassessment" year

**JEFFERSON PARISH SHERIFF
Harvey, Louisiana**

TABLE 7

**ASSESSED VALUE OF TAXABLE PROPERTY (1)
LAST TEN FISCAL YEARS
(UNAUDITED)
(amounts expressed in thousands)**

Fiscal Year	Tax Roll	Real Estate (2)	Industrial and Commercial (2)	Public Service Corporations (2)	Total Assessments	Non-Homestead	
						Homestead Exempt (3)	Exempt
1995	1994	\$ 1,421,204	\$ 346,323	\$ 148,729	\$ 1,916,256	\$ 655,931	\$ 1,260,325
1996	1995	1,440,023	387,298	148,196	1,975,517	653,915	1,321,602
1997	1996 (R)	1,564,855	438,154	154,277	2,157,286	700,028	1,457,258
1998	1997	1,595,030	471,027	150,606	2,216,663	704,684	1,511,979
1999	1998	1,630,422	493,453	146,726	2,270,601	709,416	1,561,185
2000	1999	1,682,625	519,893	149,219	2,351,737	717,917	1,633,820
2001	2000 (R)	1,919,552	541,881	152,228	2,613,661	749,727	1,863,934
2002	2001	1,979,672	538,255	159,203	2,677,130	751,619	1,925,511
2003	2002	2,035,771	561,606	156,713	2,754,090	757,470	1,996,620
2004	2003	2,098,649	590,911	158,803	2,848,363	761,203	2,087,160

(1) Source: Jefferson Parish Assessor's Office

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

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

(R) Indicates a "reassessment" year

TABLE 8

**JEFFERSON PARISH SHERIFF
Harvey, Louisiana**

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

Fiscal Year	Direct			Overlapping			Total
	Tax Roll	Jefferson Parish Sheriff	Jefferson Parish	Jefferson Parish School Board	Other		
	1994	0.54	1.35	0.89	0.10	2.88	
1995	0.55	1.38	0.95	0.10	2.98		
1996	0.56	1.24	0.89	0.11	2.80		
1997	0.56	1.25	0.95	0.11	2.87		
1998	0.57	1.28	0.96	0.10	2.91		
1999	0.57	1.31	0.97	0.11	2.96		
2000	0.59	1.34	0.89	0.11	2.93		
2001	0.60	1.42	0.89	0.11	3.02		
2002	0.60	1.42	1.01	0.11	3.14		
2003	0.61	1.43	1.68	0.11	3.83		

(1) Source: Jefferson Parish Budget & Research Department

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 9

PRINCIPAL TAXPAYERS (1)
JUNE 30, 2004

(UNAUDITED)
 (amounts expressed in thousands)

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2003 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Energy Services, Inc.	Electric Utility	\$ 56,613	1.99%
Bell South	Telephone Utility	43,719	1.53%
Hibernia National Bank	Banking	21,558	0.76%
Causeway Associates	Retail Shopping Mall	15,333	0.54%
Banc One Management Corporation	Banking	15,369	0.54%
ATMOS Energy Louisiana	Gas Utility	14,908	0.52%
Whitney National Bank	Banking	10,822	0.38%
Regions Bank	Banking	9,226	0.32%
Southwest Airlines	Airline	9,434	0.33%
Northrup Grumman Ship Systems	Shipbuilding	6,572	0.23%
TOTAL		<u>\$ 203,554</u>	<u>7.15%</u>

(1) Source: Jefferson Parish Assessor's Office

**JEFFERSON PARISH SHERIFF
Harvey, Louisiana**

TABLE 10

**COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2004**

**(UNAUDITED)
(amounts expressed in thousands)**

Assessed value	\$ 2,848,363
Times 10 percent	<u>10.00%</u>
Debt Limit	284,836
Bonded Debt Applicable to Limit (1)	<u>0</u>
Legal Debt Margin	<u>\$ 284,836</u>

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 11

NET DEBT PER CAPITA
LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Population (1)	Debt (2)	Debt Service Monies Available (3)	Net Debt	Net Debt Per Capita
1995	457,481	\$ 3,650,000	\$ 240,481	\$ 3,409,519	\$ 7
1996	458,456	2,985,000	258,072	2,726,928	6
1997	455,741	2,295,000	212,179	2,082,821	5
1998	453,160	1,570,000	213,170	1,356,830	3
1999	453,165	805,000	232,225	572,775	1
2000	454,447	-	-	-	-
2001	455,466	-	-	-	-
2002	453,116	-	-	-	-
2003	455,927	-	-	-	-
2004	456,779	-	-	-	-

(1) Source: Louisiana Tech University
(2) Includes only Certificates of Indebtedness
(3) Represents amounts available in Debt Service funds for repayment of debt

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 12

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

(UNAUDITED)

Fiscal Year	Principal (1)		Interest (3)		Total Debt Service		Total General Governmental Expenditures (2)		Ratio of Debt Service to General Governmental Expenditures
	\$		\$		\$		\$		
1995	\$	640,000	\$	208,870	\$	848,870	\$	62,281,137	1.36%
1996		665,000		183,168		848,168		63,978,758	1.33%
1997		690,000		153,799		843,799		70,932,182	1.19%
1998		725,000		119,098		844,098		77,270,013	1.09%
1999		765,000		84,093		849,093		84,327,456	1.01%
2000		805,000		44,509		849,509		85,488,001	0.99%
2001		-		-		-		87,487,581	0.00%
2002		-		-		-		89,787,044	0.00%
2003		-		-		-		97,535,439	0.00%
2004		-		-		-		92,587,496	0.00%

(1) Includes only Certificates of Indebtedness

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

(3) Excludes bond issuance costs

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 13

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2004

(UNAUDITED)
(amounts expressed in thousands)

Taxing Jurisdiction	Net Bonded Debt	Percent Overlapping	Overlapping Debt
Direct Bonded Debt:			
Jefferson Parish Sheriff	\$ - (1)	100.00%	\$ -
Overlapping:			
Parish of Jefferson	34,055 (2)	100.00%	34,055
Jefferson Parish Public School System	162,894 (2)	100.00%	162,894
West Jefferson Levee District	214 (2)	100.00%	214
City of Kenner	510 (2)	100.00%	510
City Harahan	- (2)	100.00%	-
Total Overlapping	<u>197,673</u>		<u>197,673</u>
Total Direct and Overlapping	<u>\$ 197,673</u>		<u>\$ 197,673</u>

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

(2) These amounts are as of December 31, 2003

TABLE 14

**JEFFERSON PARISH SHERIFF
Harvey, Louisiana**

**DEMOGRAPHIC STATISTICS
LAST TEN YEARS**

(UNAUDITED)

Fiscal Year	Population (1)	Per Capita Income (2)	School Enrollment (3)	Unemployment Rate (4)
1995	457,481	\$ 21,578	80,878	6.40%
1996	458,456	22,868	81,142	5.00%
1997	455,741	23,607	82,352	4.30%
1998	453,160	25,094	81,856	3.80%
1999	453,165	26,251	80,622	3.30%
2000	454,447	27,100	78,619	3.40%
2001	455,466	27,100	76,792	3.90%
2002	453,116	27,100	77,724	4.60%
2003	455,927	27,180	77,084	4.60%
2004	456,779	29,613	77,164	4.90%

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

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 15

PROPERTY VALUE, NEW CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

(UNAUDITED)

(amounts expressed in thousands)

Fiscal Year	Tax Roll	Assessed Property Value (1)	Single Family Units (2)	Value (2)	Multi-Family Units (2)	Value (2)	Commercial, Public Buildings, And Other (2)	Total Permit Valuation (2)	Bank Deposit (3)
1995	1994	\$ 1,916,256	660	\$ 39,126	23	\$ 9,080	\$ 118,267	\$ 166,473	\$ 3,316,570
1996	1995	1,975,517	556	35,644	348	8,719	150,432	194,795	3,917,592
1997 (R)	1996	2,157,286	494	32,575	211	7,206	118,833	158,614	3,925,036
1998	1997	2,216,663	492	30,847	24	887	106,391	138,125	4,270,500
1999	1998	2,270,601	597	49,594	9	1,743	157,023	208,360	(4)
2000	1999	2,351,737	744	102,514	5	3,981	188,268	294,763	(4)
2001 (R)	2000	2,613,661	532	79,519	2	1,838	192,956	274,313	(4)
2002	2001	2,677,130	578	80,427	1	12,883	235,768	329,078	(4)
2003	2002	2,754,090	776	105,429	6	17,819	176,502	299,750	(4)
2004	2003	2,848,363	970	131,006	2	1,210	185,185	317,401	(4)

(1) Source: Jefferson Parish Assessor's Office

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

(3) Source: Jefferson Parish Finance Department

(4) Several bank mergers have made this number unavailable at this time

(R) Indicates a "reassessment" year

MISCELLANEOUS STATISTICS
Last 5 Years

(UNAUDITED)

Form of Government	Special Purpose (Sheriff/Law Enforcement)				
	Area in Square Miles				
	359 Land 272 Water				
	June 30, 2004	June 30, 2003	June 30, 2002	June 30, 2001	June 30, 2000
Population-total	456,779	455,927	453,116	455,466	454,447
Population-unincorporated areas (estimated)	342,584	341,945	339,837	341,600	340,835
Calls for Service	379,339	399,752	391,595 (2)	299,901	300,901
Responses to Calls for Service	360,563	380,937	373,872 (2)	283,288	284,599
Assigned Cases	156,744	170,116	157,587 (2)	89,118	90,767
Investigated Cases	78,085	76,578	78,042	74,372	73,023
Deaths	636	625	633	616	637
Traffic Tickets Issued	67,252	85,002	84,655	67,972	71,315
Average Response Time (in minutes)	4.8	4.6	5.0	6.6	6.6
Crime Statistics:					
Murders	46	33	41	19	36
Rapes	138	127	101	111	88
Robberies	693	663	745	801	746
Assaults	1,502	1,477	1,476	1,523	1,774
Total Persons Crimes	2,379	2,300	2,363	2,454	2,644
Burglary	3,205	3,179	3,262	3,414	3,689
Theft	11,873	11,539	13,161	13,227	13,960
Vehicle Theft	2,113	2,237	1,864	2,508	2,477
Total Property Crimes	17,191	16,955	18,287	19,149	20,126
TOTAL	19,570	19,255	20,650	21,603	22,770
Arson	164	200	241	264	256
Estimated Value of Property Stolen	\$ 33,409,494	\$ 44,855,581	\$ 38,226,039	\$ 48,093,943	\$ 48,757,889
Estimated Value of Property Recovered	\$ 11,817,090	\$ 12,263,531	\$ 10,775,419	\$ 13,514,968	\$ 13,836,024
Crime Rate per 1,000 Residents	57.1	56.3	60.8	63.2	66.8

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

(2) FY 01/02, traffic tickets were given an "item" number and are included in the calls for services count. Thus, these statistics show increases.

SINGLE AUDIT SECTION

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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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*

Honorable Sheriff Harry Lee
Jefferson Parish Sheriff's Office
Gretna, Louisiana

We have audited the financial statements of the 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, 2004, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 17, 2004. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 04-01 through 04-21.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal

control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions shown as items 04-01 through 04-21 are material weaknesses. We also noted other matters involving the internal control over financial reporting that we have reported to management of the Sheriff in a separate letter dated December 17, 2004 .

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*.

This report is intended solely for the information and use of the Sheriff, management, the Louisiana Legislative Auditor, and applicable federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Rebowe & Company

December 17, 2004

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Sheriff Harry Lee
Jefferson Parish Sheriff's Office
Gretna, Louisiana

Compliance

We have audited the compliance of the Jefferson Parish Sheriff's Office (the "Sheriff") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2004. The Sheriff's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 the Sheriff'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. Our audit does not provide a legal determination on the Sheriff's compliance with those requirements.

In our opinion, the Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004.

Internal Control Over Compliance

The management of the Sheriff is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the Sheriff, management, the Louisiana Legislative Auditor, and applicable federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Reboue & Company

December 17, 2004

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2004**

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the Jefferson Parish Sheriff's Office.
2. Material weaknesses in internal control relating to the audit of the basic financial statements are reported in the *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*, and are included in this schedule.
3. No instances of noncompliance material to the financial statements of the Jefferson Parish Sheriff's Office are reported in the *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*, were disclosed during our audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the *Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133*.
5. The auditor's report on compliance for the major federal award programs for the Jefferson Parish Sheriff's Office expresses an unqualified opinion.
6. There were no findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. A Memorandum of Advisory Comments dated December 17, 2004 was issued.
8. The following programs were identified as major programs:

<u>CFDA Number</u>	<u>Name of Federal Program (or Cluster)</u>
07.Unknown	HIDTA
16.Unknown	Federal Equitable Sharing of Federally Forfeited Property

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004

A. SUMMARY OF AUDITOR'S RESULTS (CONTINUED)

9. The threshold for distinguishing between Type A and Type B programs was \$300,000.
10. The Jefferson Parish Sheriff's Office qualified as a low-risk auditee.

B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

04-01 Lack of internal control over processing time sheets.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Payroll Department has a lack of internal controls over processing payroll. Currently, the Department has no real system or policy in place to ensure the work being performed is accurate.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that payroll is properly calculated and supported by adequate documentation.

Effect:

The lack of controls over the payroll process could result in a misstatement of payroll.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should establish a policy to ensure there are procedures in place to mitigate human error and verify the work of employees for discrepancies.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004**

Management's Response:

See management's corrective action plan for their response.

04-02 Sick and annual leave hours are not verified to leave request forms

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Payroll Department is not agreeing submitted time sheets to submitted sick and annual leave slips. In some cases sick and annual leave slips are not submitted to the Payroll Department.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The lack of controls over the payroll process could result in a misstatement of the related liability.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should receive and reconcile timesheets to sick and annual leave slips to ensure employees are given credit and paid for the correct number of leave hours.

Management's Response:

See management's corrective action plan for their response.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004

04-03 Annual and sick leave slips are not being retained.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Payroll Department does not retain annual and sick leave slips which are submitted as supporting documentation for timesheets. The Payroll Department currently has limited documentation to support annual and sick time deductions made to employees' payroll checks.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The lack of controls over retaining proper documentation could result in the Sheriff's Office being unable to support annual and sick time payroll deductions.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should retain all annual and sick leave slips to ensure proper support is available to verify annual and sick hours paid to employees.

Management's Response:

See management's corrective action plan for their response.

04-04 Overtime hours are not verified against overtime slips.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Payroll Department is not

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004

verifying overtime hours worked to the overtime slips submitted as support with timesheets. The overtime slips are approved and signed by the Commanding Officer.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The lack of controls over reviewing proper documentation and verifying hours worked to the timesheets could result in the Sheriff's Office being unable to provide support if a dispute were to arise.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should review and compare overtime slips to timesheets to ensure proper hours are being recorded.

Management's Response:

See management's corrective action plan for their response.

04-05 Hours for sick and annual leave are being manually manipulated in the system.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Payroll Director has the ability to override sick and annual leave balances in the Payroll System. Also, proper documentation to support manual overrides is not being retained, thus eliminating evidence of the changes made to the system and to the employees for whom changes were made.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The lack of controls over the Payroll System that allow manual overrides prevents the reports from the system to show actual accruals made since the manipulation changes the year-to-date numbers and not the month-to-date or quarter-to-date numbers. Therefore, the overrides will make the reconciliation of monthly and quarterly accruals more difficult.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should refrain from making manual overrides or start the process of recording the adjustments to allow for reconciliation and support of changes.

Management's Response:

See management's corrective action plan for their response.

04-06 Employees' "Employment-type" classifications are not being properly monitored.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Payroll Department has access in the system to make changes to employees' "Employment-type" classification. Certain employees were found to be categorized incorrectly and therefore, available to receive overtime when their proper status should dictate the opposite. Also, employees who have changed from a full-time to a part-time status were not correctly identified in the system. This responsibility should belong to the Personnel Department.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The Payroll Department runs the risk of paying an ineligible employee overtime, as well as paying a part-time employee full-time wages.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should not have access to make changes to an employee's "employment type" classification. The Personnel Department should determine employee's "employment type" classification and monitor it on a periodic basis.

Management's Response:

See management's corrective action plan for their response.

04-07 Employee payroll files are not being maintained.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted separate files by employee are not properly maintained with documentation necessary to validate employees' payroll deductions, tax information, current authorized pay rates, and insurance authorizations. We noted that several years ago the Chief Deputy had instructed the Personnel Department to purge employee files and separate Payroll and Personnel documentation. To date the Payroll Department has yet to implement this filing system. Also, the Payroll Department is unaware of what payroll documents should be retained and how long the documents should be maintained.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004**

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The Payroll Department does not have proper support to document employee deductions.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The following payroll documents should be maintained in employee files to support employees' authorizations and deductions.

Items to be Retained in Employee Payroll Files:

W-4

Vacation Requests

Sick Leave Requests

Suspensions

Deduction Forms:

Garnishments Support

Notice of Levy Reimbursement Forms

Laptop Insurance Radio Insurance

Weapons Insurance Vehicle Privilege Form

Credit Union Elected Deductions ~ Insurance

In addition, any other documents used to support payroll deductions, reimbursements, and other withholdings should be maintained.

Management's Response:

See management's corrective action plan for their response.

04-08 No formal system is in place by the Payroll Department to track employee raises, promotions, transfers, etc.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004**

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted raises, promotions, transfers, hiring, and firings are requested in a memo and approved by the Sheriff. The Payroll Department receives notices of these memos and no formal procedures are in place to properly record and monitor these changes.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The Payroll Department does not have the ability to record and monitor employee changes and therefore, are unable to ensure proper changes in pay status.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Sheriff's Office needs to adopt a formal process of changing salaries and/or positions. The memo from the Sheriff should be filed in an employee file as support for changes made to employee's classification and pay status.

Management's Response:

See management's corrective action plan for their response.

04-09 Computer passwords are not being safeguarded among Payroll Department employees

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Sheriff's Office has security devices in place for computer usage, (i.e. usernames and passwords). The network,

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004**

including the payroll system, requires the use of names and passwords. It was noted that employees in the Payroll Department share their usernames and passwords with each other.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

Sharing usernames and passwords can allow an unauthorized user access to payroll information while allowing data to be manipulated or changed.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Sheriff's Office should issue new usernames and passwords to the Payroll Department employees and restrict the practice of sharing such information among personnel.

Management's Response:

See management's corrective action plan for their response.

- 04-10 Electronic timesheets are uploaded into the payroll system without being properly verified.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted that paper timesheets are being routed to two payroll clerks for verification while electronic timesheets are sent to the Payroll Director's e-mail folder. The electronic timesheets are "uploaded" into the system, but never agreed to the verified paper timesheets.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The Payroll Department runs the risk of uploading incorrect information into the system without proper verification.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should agree the paper timesheets to the electronic timesheets before uploading the electronic timesheets into the system.

Management's Response:

See management's corrective action plan for their response.

04-11 The Payroll Department is accessing and changing employee classifications.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted that the Payroll Department has the ability to change the status of an employee, active/terminated, within the system.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004**

Effect:

The ability of the Payroll Department to change the status of employees increases the risk of fraud. This action could cause fraudulent payroll checks to be issued.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

Computer controls should be in place to restrict the Payroll Department's ability to change the status of an employee. This responsibility should be that of the Personnel Department.

Management's Response:

See management's corrective action plan for their response.

- 04-12 No procedures are in place to ensure employee details have been received and entered into the payroll system correctly.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted that since detail hours are outside the scope of normal work, they are not included on the regular timesheets. Instead, the Public Assignments Office utilizes printouts and spreadsheets to document hours worked and the amounts to be paid. These printouts and spreadsheets are in essence a "timesheet" and they should be received and monitored by the Payroll Department.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004

Effect:

The Payroll Department's lack of review and proper handling of the detail timesheets allow the possibility detail pay may not be authorized and accurate.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should treat detail timesheets in accordance with the policies and procedures for verifying other timesheets to ensure the payroll function is properly recorded.

Management's Response:

See management's corrective action plan for their response.

- 04-13 Checks are being separated from the normal course of distribution and being held in the Payroll Office for certain employees.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted checks are supposed to be placed in an envelope for each Department for pick up and distribution. The Payroll Director is "pulling" checks for certain employees and holding them for employees who do not want to obtain their checks from their departments.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The Payroll Department's ability to "pull checks" allows for fraudulent activity to occur. This type of practice combined with comment 04-11 allows an employee to process a check and remove it from the normal distribution cycle.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004**

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should immediately stop the practice of holding payroll checks.

Management's Response:

See management's corrective action plan for their response.

04-14 Garnishment vouchers are not being reviewed prior to Supervisor approval and signature.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Payroll Department uses a standard form for processing accounts payable vouchers. The standard form has supporting documents attached and is signed and approved by a Supervisor. It was noted that accounts payable vouchers being prepared for garnishments were blank, yet the Payroll Director had already signed the forms.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The signature by the Payroll Director authorizing the garnishment before the form is prepared allows the risk of incorrect information being recorded and provides authorization to issue a check.

Cause:

The Payroll Department lacks adequate procedures and controls.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004**

Recommendation:

A Payroll Clerk should prepare and complete the form before presenting the document to the Payroll Director. The Payroll Director should then review the document for errors or inconsistencies before any authorization of payment is given.

Management's Response:

See management's corrective action plan for their response.

- 04-15 Departmental vehicles assigned to employees in the Payroll System do not agree with Motor Pool assignments.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted that the Payroll Department is incorrectly charging employees for vehicles not assigned to them. In addition, the Payroll Department is not correctly recording which cars are assigned to employees and properly monitoring the assignments for changes made by the Motor Pool Department.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The ineffectiveness of the Payroll Department's recording and monitoring of assigned employee vehicles allows employees to be improperly charged for vehicles.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should properly maintain the forms authorizing charges to employees for vehicles. A policy should be established to monitor assigned vehicles to ensure employees are not being charged for vehicles they are not possessing.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004

Accordingly, the authorizations should be regularly updated to ensure employees who are assigned a vehicle are paying the amount owed to the Sheriff's Office. In addition, the Payroll Department should be kept up-to-date on all vehicle assignment changes made by the Motor Pool Department.

Management's Response:

See management's corrective action plan for their response.

04-16 Hours worked on Airport Details are not being properly uploaded or reported on payroll check stubs.

Condition:

Based on our review of internal controls relating to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Airport Detail timesheets only include "detail pay" and not the number of hours worked on the employees' check stubs. The hours worked are provided by the Public Assignments Office on a separate printout. The two reports combined equal the pay that the computer printout from the Airport reflects.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The Payroll Department is not giving the employee the opportunity to ensure the amount of hours they worked is properly reflected on their paycheck.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should upload both reports into the payroll system to provide the employee with the number of hours they worked on their paycheck.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004

Management's Response:

See management's corrective action plan for their response.

- 04-17 Overtime corrections are being received weeks later from Departments for hours worked in prior payroll periods.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted memos have been received from Departments requesting that overtime be paid to an employee for a period outside of the current pay-period. In some cases, the overtime was purportedly worked weeks prior to being paid.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll, including overtime, is properly calculated, supported by adequate documentation, and paid timely.

Effect:

The lack of controls over Payroll makes the Sheriff's Office susceptible to possible fraudulent activities occurring and not being detected timely.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Sheriff's Office should implement a revised policy that all overtime worked be recorded and paid during the respective payroll period.

Management's Response:

See management's corrective action plan for their response.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004

- 04-18 The sick and annual leave accruals were incorrect as a result of incorrect formulas used in a computer application. General ledger balances for sick and annual leave have been incorrect since July 9, 2004.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted sick and annual leave accruals were incorrect as a result of an invalid formula utilized in a computer application, which was designed to calculate the accruals. Management consulted with a consultant who wrote the application. The formulas were corrected and the Payroll Director reviewed and approved the corrections made to the software. Furthermore, the Payroll Director in some cases manually overrides the system to record compensated absences without maintaining the proper support to justify the changes made.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The Payroll Department runs the risk of improperly recording compensated absences, therefore misstating the liability.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should refrain from making manual changes to the system and retain support for adjustments made.

Management's Response:

See management's corrective action plan for their response.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004

04-19 Crossing Guards are not receiving longevity raises.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted that none of the crossing guards have been given longevity raises in the past two years. Apparently, the reporting structure that the Payroll Department relies on to identify a longevity raise, does not include crossing guards in its selection criteria. Thus, the Payroll Department was relying on a report that was incorrect and the Crossing Guards were not given current raises.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

Without an accurate report, the Sheriff's Office will continue to record longevity raises to Crossing Guards incorrectly.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should implement a revised policy to properly monitor Crossing Guards longevity raises.

Management's Response:

See management's corrective action plan for their response.

04-20 Direct deposit data entered into the system is not reviewed by someone other than the employee performing the data entry.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004**

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted employees who elected direct deposit completed a "Direct Deposit Authorization" form and attached a blank voided check to verify the bank routing numbers and account numbers. At the bottom of the form there are places for a payroll employee to initial that they received the form, reviewed the employees' information for accuracy, and uploaded the data into the payroll system. It was noted that bank information being uploaded into the payroll system was sometimes incorrect. In addition, some forms have been misplaced.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that payroll is properly calculated and supported by adequate documentation.

Effect:

Without utilizing the controls already established and having another employee verify the information being uploaded is correct, the Payroll Department could possibly upload incorrect bank direct deposit information into the payroll system.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should utilize the existing form and have someone other than the employee entering the direct deposit information verify the information.

Management's Response:

See management's corrective action plan for their response.

04-21 Timesheets are not properly reflecting "roll call" time in the Jefferson Parish Correctional Center.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004**

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Sheriff's Office pays its Correctional Center employees for attending mandatory roll-calls. The roll-calls last approximately 15 minutes and are held everyday before each watch begins. Therefore, each JPCC employee working a watch receives 15 minutes of overtime. It was noted that the timesheets being submitted to Payroll are not recording "roll-call" overtime on the exact day the overtime is being worked. Instead, the overtime was being accumulated and entered on the timesheets as overtime being worked on a weekend. Thus the timesheet reports the employee working 8 hour days Monday through Friday and then working 1.25 hours of overtime on Saturday or Sunday.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that payroll is properly calculated and supported by adequate documentation.

Effect:

The Payroll Department depends on obtaining information that is accurate. By Correctional Center employees not completing the timesheets appropriately, the Payroll Department runs the risk of uploading incorrect overtime hours into the payroll system.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The timesheets should reflect the correct amount of time worked each day, including "roll call" overtime. This allows the Payroll Department to ensure the data they are uploading into the system is accurate.

Management's Response:

See management's corrective action plan for their response.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2004**

C. FINDINGS AND QUESTIONED COSTS RELATED TO MAJOR FEDERAL AWARDS

There were no findings related to federal awards for the year ended June 30, 2004.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2004

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS

None

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS

None

SECTION III – MANAGEMENT LETTER

- 03-01 In our testing of the encumbered balances as of June 30, 2003, the prior Accounting Director misplaced the printed report that identifies the open purchase orders that were recorded in the general ledger as encumbered balances. Because the system is live, the Sheriff's Office was unable to reproduce this report once new activity had occurred. Resolved.
- 03-02 Louisiana Revised Statutes 42:283 through 42:286 establish specific reporting requirements for the Sheriff's Office which require management to file an annual itemized report detailing expenditures made by their respective office with its governing authority and the Clerk of Court. The annual reports are to be received within thirty days after the end of the June 30th fiscal year. Due to limitations in the Sheriff's Office accounting system to provide the specific reports on a fiscal year basis, management cannot aggregate the reports within the required reporting date. Unresolved, see observation 04-05 in the *Memorandum of Advisory Comments* report dated December 17, 2004.
- 03-03 Louisiana Revised Statute 39:1305 on Budget Preparation states that an annual budget needs to be prepared for the general fund and each special revenue fund. The Sheriff's Office prepares its Grant Special Revenue Fund budgets over the life of the respective grant and not on an annual basis. Unresolved, see observation 04-3 in the *Memorandum of Advisory Comments* report dated December 17, 2004.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2004**

The Jefferson Parish Sheriff's Office respectfully submits the following corrective action plan for the fiscal year ended June 30, 2004.

Name and Address of Independent Public Accounting Firm:

Rebowe & Company, CPAs
3501 North Causeway Blvd., Suite 810
Metairie, LA 70002
(504) 837-9116

Audit Period:

July 1, 2003 to June 30, 2004

The findings from the December 17, 2004 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

04-01 Lack of internal control over processing time sheets

Recommendation:

The Payroll Department should establish a policy to ensure there are procedures in place to mitigate human error and verify the work of employees for discrepancies.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. This will include processing checklists, the use of batch totals, initials to evidence footing/checking, etc.

We expect to have these procedures in place within 90 days.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN (CONTINUED)
For the Year Ended June 30, 2004**

04-02 Sick and annual leave hours are not verified to leave request forms

Recommendation:

The Payroll Department should receive and reconcile timesheets to sick and annual leave slips to ensure employees are given credit and paid for the correct number of leave hours.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. This will include establishing procedures whereby the hours on the timesheets are traced to the hours on the leave request forms. A process will also be established to document discrepancies and their resolution.

We expect to have these procedures in place within 90 days.

04-03 Annual and sick leave slips are not being retained

Recommendation:

The Payroll Department should retain all annual and sick leave slips to ensure proper support is available to verify annual and sick hours paid to employees.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. This will include establishing procedures for the retention of all leave request forms by pay-period. The records will be retained for a period of seven years.

We expect to have these procedures in place within 90 days.

04-04 Overtime hours not verified against overtime slips

Recommendation:

The Payroll Department should review and compare all overtime slips to timesheets to ensure proper hours are being recorded.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. This will include establishing procedures for the

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN (CONTINUED)
For the Year Ended June 30, 2004**

comparison of overtime slips to the hours reported on the timesheets. A process will also be established to document discrepancies and their resolution.

We expect to have these procedures in place within 90 days.

04-05 Hours for sick and annual leave are being manually manipulated in the system.

Recommendation:

The Payroll Department should refrain from making manual overrides or start the process of recording the adjustments to allow for reconciliation and support of changes.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. In the meantime, we have turned off the Payroll employees' ability to change accruals on any type of leave. We have established a "Leave Change Request Form" that must be signed by a clerk with support for the requested change. Currently, the Internal Auditor is the only person allowed to make a requested change. The form is signed and dated when the change is made in the system and filed. Ultimately, this duty will be turned over to the Payroll Director once we can make her understand the importance of the procedure.

We expect to have these procedures in place within 90 days.

04-06 Employees' "Employment-type" classifications are not being properly monitored

Recommendation:

The Payroll Department should not have access to make changes to an employee's "employment type" classification. The Personnel Department should determine employee's "employment type" classification and monitor it on a periodic basis.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. We have already turned off the Payroll employees' ability to make these changes. Personnel is now assigned this duty. The Internal Auditor will write some management reports that will help monitor this.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN (CONTINUED)
For the Year Ended June 30, 2004**

04-07 Employee payroll files are not being maintained

Recommendation:

The following payroll documents should be maintained in employee files to support employees' authorizations and deductions.

Items to be Retained in Employee Payroll Files:

W-4

Vacation Requests

Sick Leave Requests

Suspensions

Deduction Forms:

Garnishments Support

Notice of Levy Reimbursement Forms

Laptop Insurance Radio Insurance

Weapons Insurance Vehicle Privilege Form

Credit Union Elected Deductions – Insurance

Also, any other documents used to support payroll deductions, reimbursements, and other withholdings should be maintained as well.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. We have already established employee payroll files for all new hires. The Internal Auditor will monitor the new files to determine whether they are including all of the necessary information.

We expect to have these procedures in place within 90 days.

04-08 No formal system is in place to track employee raises, promotions, transfers, etc.

Recommendation:

The Sheriff's Office needs to adopt a formal process of changing salaries and/or positions. The memo from the Sheriff should be filed in an employee file as support for changes made to employee's classifications.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. We have already established employee payroll files for all new hires. One section of the file is reserved for pay increases and adjustments. Payroll has already been instructed to file the wage adjustment memo in this file. The

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN (CONTINUED)
For the Year Ended June 30, 2004**

Internal Auditor will review these procedures in January 2005 to ensure that they are being done correctly.

We expect to have these procedures in place within 90 days.

04-09 Computer passwords are not being safeguarded among employees

Recommendation:

The Sheriff's Office should issue new usernames and passwords to the Payroll Department employees and restrict the practice of sharing such information among personnel.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. We have already had the passwords changed and instructed the Payroll Office employees to stop sharing passwords.

04-10 Electronic timesheets are uploaded into the payroll system without being properly verified.

Recommendation:

The Payroll Department should agree the paper timesheets to the electronic timesheets before uploading the electronic timesheets into the system.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. This will include the establishment of procedures to verify the paper timesheets first and to then agree them to the electronic timesheets.

We expect to have these procedures in place within 90 days.

04-11 The Payroll Department is accessing and changing employee classifications.

Recommendation:

Computer controls should be in place to restrict the Payroll Department's ability to change the status of an employee. This responsibility should be that of the Personnel Department.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN (CONTINUED)
For the Year Ended June 30, 2004**

Management's Response/Action Taken:

This has already been stopped. Only the Personnel Department can now change an employee's status.

- 04-12 No procedures are in place to ensure details have been received and entered into the payroll system correctly

Recommendation:

The Payroll Department should treat Detail timesheets in accordance with the policies and procedures for verifying other timesheets to ensure the payroll function is properly recorded.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. This will include processing checklists, the use of batch totals, initials to evidence footing/checking, etc.

We expect to have these procedures in place within 90 days.

- 04-13 Checks are being separated from the normal course of distribution and being held in Payroll Office for certain employees.

Recommendation:

The Payroll Department should immediately stop the practice of "holding checks".

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. We have already told the Payroll Director to stop this practice. The Internal Auditor will check in January 2005 to see if this practice has been stopped.

- 04-14 Garnishment vouchers are not being reviewed prior to Supervisor approval and signature.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN (CONTINUED)
For the Year Ended June 30, 2004**

Recommendation:

A Payroll Clerk should prepare and complete the form before presenting the document to the Payroll Director. The Payroll Director should then review the document for errors or inconsistencies before any authorization of payment is given.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. We have already told the Payroll Director to stop this practice. The Internal Auditor will check in January 2005 to see if this practice has been stopped.

- 04-15 Departmental vehicles assigned to employees in the Payroll System do not agree with Motor Pool assignments

Recommendation:

The Payroll Department should properly maintain the forms authorizing charges to employees for vehicles. A policy should be established to monitor assigned vehicles to ensure employees are not being charged for vehicles they are not possessing. Accordingly, the authorizations should be regularly updated to ensure employees who are assigned a vehicle are paying the amount owed to the Sheriff.

In addition, the Payroll Department should be kept up-to-date on all vehicle assignment changes made by the Motor Pool Department.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. We have already established some internal audit reports that compare the vehicle assignments in the Motor Pool system to the assignments in the Payroll System. This reconciliation is being done every 7 to 10 days.

- 04-16 Hours worked on Airport Details are not being properly uploaded or reported on payroll check stubs.

Recommendation:

The Payroll Department should upload both reports into the payroll system to provide the employee with the number of hours he/she worked on their paycheck.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN (CONTINUED)
For the Year Ended June 30, 2004**

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. This will include a review of how details are imported and what information is captured. We may have to work with the New Orleans Airport to modify their report.

We expect to have this done in 3 to 6 months.

- 04-17 Overtime corrections are being received weeks later from Departments for hours worked in prior payroll periods.

Recommendation:

The Sheriff's Office should implement a revised policy, and make it known to all Departments, that all overtime worked will be recorded and paid during the respective payroll period, without exception.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. We have tried on several occasions to have the Payroll Office put out a memo revising the policy of delinquent overtime slips. The Internal Auditor will review this process in January 2005 and will issue the needed changes to the policy.

We expect to have this done in the next 90 days.

- 04-18 The sick and annual leave accruals were incorrect as a result of incorrect formulas used in a computer application – General ledger balances for sick and annual leave have been incorrect since July 9, 2004.

Recommendation:

The Payroll Department should refrain from making manual changes to the system and retain support for all adjustments made.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. This will include procedures for writing and testing all new formulas or changes thereto. In the meantime, we are currently reviewing the annual and sick leave accruals and making changes accordingly. We expect to have this done in the next 90 days.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN (CONTINUED)
For the Year Ended June 30, 2004**

This error will not recur.

04-19 Crossing Guards not receiving longevity raises.

Recommendation:

The Payroll Department should implement a revised policy to properly monitor Crossing Guards longevity raises.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. The Internal Auditor rewrote the longevity pay raise report to include crossing guards, however, he has been unable to obtain the raise formula from the Payroll Director. Once we determine what the policy is, we will complete the report and give the employees their raises (along with retroactive pay).

We hope to have this done in the next 90 days.

04-20 Direct deposit data entered into the system is not reviewed by someone other than the employee performing the data entry

Recommendation:

The Payroll Department should utilize the existing controls and have someone other than the employee entering the direct deposit information check the material for errors.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. This will include the enforcement of the controls already in place. The direct deposit request forms will be filed in the employee's payroll file when completed.

We hope to have this done in the next 90 days.

04-21 Timesheets are not properly reflecting "roll call" time in the Jefferson Parish Correctional Center.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN (CONTINUED)
For the Year Ended June 30, 2004**

Recommendation:

The timesheets should reflect the correct amount of time worked each day, therefore, including all "roll call" overtime in the day of occurrence. This allows the Payroll Department to ensure the data they are uploading into the system is correct and accurate.

Management's Response/Action Taken:

We are sending our internal auditor into the Payroll Section in January 2005 to establish the proper controls and procedures. This will include a review of the timesheet preparation procedures being utilized by the JPCC. All overtime hours will be reflected on the applicable day and will no longer be lumped into one amount.

We hope to have this done in the next 90 days.

HARRY LEE

SHERIFF

GRETN, LOUISIANA



JEFFERSON PARISH SHERIFF'S OFFICE

**MEMORANDUM
OF
ADVISORY COMMENTS**

For the Fiscal Year Ended June 30, 2004

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

Memorandum of Advisory Comments

June 30, 2004

TABLE OF CONTENTS

	Page
AUDITOR'S REPORT	1
 OBSERVATIONS, RECOMMENDATIONS, AND MANAGEMENT'S CORRECTIVE ACTION PLAN	
1. GASB Statement No. 40	2
2. Budgeted Grant Special Revenue Funds.....	2
3. Filing Annualized Itemized Reports	3
4. Outdated Sick and Annual Leave Form	3
5. <i>Inefficiencies in the Payroll Process</i>	4
 STATUS OF PRIOR YEAR RECOMMENDATIONS	 5

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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December 17, 2004

Honorable Sheriff Harry Lee
Jefferson Parish Sheriff's Office
Gretna, Louisiana

We have audited the financial statements of the Jefferson Parish Sheriff's Office (the "Sheriff") as of and for the year ended June 30, 2004 and have issued our report thereon dated December 17, 2004. As part of our audit, we considered the Sheriff's internal control in order to determine the nature, timing and extent of our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and recommendations regarding these matters. We previously reported on the Sheriff's internal control in a separately issued report entitled *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* dated December 17, 2004.

We will review the status of these matters during our next audit engagement. We have already discussed our recommendations with various Sheriff's Office personnel and have included their responses. We will be pleased to discuss these recommendations with you in further detail at your convenience, perform any additional study, or assist you in implementing our recommendations.

This report is intended solely for the information and use of the Sheriff, management, the Legislative Auditor of the State of Louisiana, and others within the Sheriff's Office and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Sincerely,

Rebowe & Company

OBSERVATION 04-01: GASB Statement No. 40

Effective for the fiscal year ending June 30, 2005, the Governmental Accounting Standards Board (GASB) has issued Statement No. 40, *Deposit and Investment Risk Disclosures – an amendment of GASB Statement No. 3*. This Statement addresses deposit and investment risks related to credit risks, concentration of credit risks and interest rate risks. The Statement requires the following new footnote disclosures:

- Investments that have fair values that are highly sensitive to changes in interest rates.
- Deposit and investment policies related to the risks identified.
- Eliminates the disclosures generally referred to as Category 1 and 2 deposits and investments. Instead it focuses on Category 3 investments, deposits and investment securities that are uninsured or uncollateralized and not in the government's name.
- Modifies the level-of-detail disclosure requirements of GASB Statement 3.

RECOMMENDATION

The Sheriff's Office should become familiar with this new accounting standard so that it can plan to implement it next fiscal year.

CORRECTIVE ACTION PLAN

Paul C. Rivera, CPA, Internal Auditor (504) 363-5635

Action Planned - We are aware of the requirements of GASB Statement No. 40 and will implement when appropriate.

OBSERVATION 04-02: Budgeted Grant Special Revenue Funds

Louisiana Revised Statute 39:1305 on Budget Preparation states that an annual budget needs to be prepared for the general fund and each special revenue fund. The Sheriff's office prepares its Grant Special Revenue Fund budgets over the life of the respective grant and not on an annual basis.

RECOMMENDATION

We recommend the Sheriff adopt its budget for any Grant Special Revenue Funds on an annual basis.

CORRECTIVE ACTION PLAN

Paul C. Rivera, CPA, Internal Auditor (504) 363-5635

Action Planned - Our reasons for not adopting annual budgets for the grant funds, as stated in the prior year report, stands. We feel that grant-to-date figures as compared to the grant budget in total are a more meaningful presentation. There are too many variables that go into when the expenditures of a grant will take place, especially when the grant extends over several years. Many of these variables are not even within the control of the Sheriff's office. Adopting an annual budget for multi-year grants would be meaningless from management's standpoint and would result in nothing more than multiple budget amendments each year the grant was open.

OBSERVATION 04-03: Filing Annualized Itemized Reports

Louisiana Revised Statutes 42:283 through 42:286 establish specific reporting requirements for the Sheriff's Office which require management to file an annual itemized report detailing expenditures made by their respective office with its governing authority and the Clerk of Court. The annual reports are to be received within thirty days after the end of the June 30th fiscal year. Due to limitations in the Sheriff's Office accounting system to provide the specific reports on a fiscal year basis, management cannot aggregate the reports within the required reporting date. However, management intends to file the required reports each January on a calendar year basis.

RECOMMENDATION

Based on management's plans to file the required reports on a calendar year basis, we have no recommendation with regard to this comment.

CORRECTIVE ACTION PLAN

Paul C. Rivera, CPA, Internal Auditor (504) 363-5635

Action Planned – We hope to have the required reports filed in January 2005.

OBSERVATION 04-04: Outdated Sick and Annual Leave Forms

The sick and annual leave request form, "Application for Leave" form number JPSO 1.148, is outdated. Several federal labor laws and regulations have changed over the past few years and this form is not sufficient to address those changes.

RECOMMENDATION

We recommend the Sheriff's Office should update the forms to comply with new Federal labor laws and regulations.

CORRECTIVE ACTION PLAN

Paul C. Rivera, CPA, Internal Auditor (504) 363-5635

Action Planned – We are sending our Internal Auditor into the Payroll Department for 90 days to establish the proper policies and procedures. One of those will include the review and revision of the sick and annual leave request form. We hope to have this done in 90 days. We hope to have the required reports filed in January 2005.

OBSERVATION 04-05: Inefficiencies in the Payroll Process

The payroll system was designed to be as “paper-free” as possible. However, it was noted the Payroll Department performs a test to ensure payroll data was correctly uploaded. During this process a 1,200 page report is generated to produce salaries paid and deductions made for every employee in every department. The Payroll Director and a clerk reconciles the hours on the timesheets to the hours on the report while searching for discrepancies. A vast amount of time is utilized reconciling the report to the timesheets and a large amount of needless paper is wasted in the process. Once the report is reconciled the paper is then shredded.

Also noted was the “General Ledger Update Report” that the Payroll Department generates for the Accounting Department each pay period. The report shows each general ledger account, each employee, and the dollar amount affecting the account. This report is also in excess of 1,000 pages. The report is provided to the Accounting Department each pay period in case there are reconciling or posting issues.

RECOMMENDATION

The Payroll Department should utilize the payroll system’s ability to generate a Department Summary Report, which prints out department totals. The Payroll Department will then be able to reconcile department totals and realize whether or not a discrepancy exists. If an error is noticed, the Payroll Department will know which department to examine more closely.

The Accounting Department has stated they have very little use for the General Ledger Update Report and do not need one to be printed every pay period. The Payroll Department should print the report if requested by the Accounting Department. This would eliminate the unnecessary paper wasted each pay period.

CORRECTIVE ACTION PLAN

Paul C. Rivera, CPA, Internal Auditor (504) 363-5635

Action Planned – We are sending our Internal Auditor into the Payroll Department to establish the proper policies and procedures. One of those policies will be to review the payroll balancing procedures to see if we can reduce the amount of paper generated and wasted.

JEFFERSON PARISH SHERIFF'S OFFICE
STATUS OF PRIOR YEAR'S RECOMMENDATIONS
June 30, 2004

Open Purchase Orders Encumbered	Improvements noted. There are no current year recommendations
Budget Preparation	Unresolved, see Observation 04-02 above.
Filing Annual Itemized Reports	Unresolved, see Observation 04-03 above.