

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

Sheriff Joseph P. Lopinto, III



**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2025

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Harvey, Louisiana**

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Prepared by:
Finance Bureau

Robert W. Palermo
Chief Financial Officer



**Jefferson Parish Sheriff's Office
Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2025**

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INTRODUCTORY SECTION



Jefferson Parish Sheriff's Office



December 29, 2025

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

The Annual Comprehensive Financial Report (ACFR) of the Jefferson Parish Sheriff's Office (JPSO) for the year ended June 30, 2025 is hereby submitted. State statute LRS 24:513 requires that JPSO publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

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

JPSO's financial statements have been audited by Mauldin & Jenkins, LLC, a firm of licensed certified public accountants. As stated above, the goal of the independent audit was to provide reasonable assurance that the financial statements of JPSO, for the fiscal year ended June 30, 2025, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Based upon the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified (or clean) opinion that JPSO's financial statements, for the fiscal year ended June 30, 2025, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the Financial Section of this report.

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

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

PROFILE OF THE JEFFERSON PARISH SHERIFF'S OFFICE

The Sheriff's position is authorized under Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff is a separately elected official by the citizenry in a general, popular election. As the Chief Executive Officer of the Law Enforcement District of Jefferson Parish, the Sheriff has the responsibility for enforcing state and local laws and

ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of community policing details, neighborhood watch programs, anti-drug abuse, and other programs.

The Sheriff administers the parish jail and correctional facilities, as well as exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, and other duties. He also serves as the Ex-Officio Tax Collector for Jefferson Parish. As such, the Sheriff is responsible for the collection and distribution of ad valorem (property) taxes, sales and use taxes, parish occupational licenses and permits, state revenue sharing funds, fines, costs and bond forfeitures imposed by the local district courts.

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

The financial reporting entity of the Sheriff includes all of the funds, as well as component units, for which he is financially accountable. The operations of the Law Enforcement District (LED) of Jefferson Parish, although a legally separate entity, is, in substance, part of the Sheriff and is included (i.e., blended) within the Sheriff's financial report. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector for Jefferson Parish are reported within JPSO's financial statements as a Custodial Fund. Finally, the operations of the 911 Emergency Communications District are accounted for in JPSO's financial statements as a Special Revenue Fund. Under Parish Ordinance, the Sheriff is currently the administrator of the district.

As a stand-alone entity, JPSO adopt its own budgets for the General Fund and certain Special Revenue Funds. State statutes require the adoption of a budget prior to the start of the fiscal year. The fiscal year 2025 budget was originally adopted in June 2024 and was finally amended in June 2025. The budget process also calls for public inspection of the proposed budget and a public hearing to adopt the budget.

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

INFORMATION FOR ASSESSING THE SHERIFF'S ECONOMIC CONDITION

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

Local Economic Condition and Outlook

Jefferson Parish is geographically located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. As the second most populated parish in Louisiana with 421,777 residents, Jefferson Parish has historically played a major role in the New Orleans metropolitan economy. Its diverse economy is largely due to our close proximity to the City of New Orleans, the Mississippi River, the Gulf of Mexico, and interstate highway system comprised of Interstate 10, 12, and 55. Its economy is comprised of several key industries including oil and gas exploration, petrochemical, construction, manufacturing, shipbuilding, healthcare, transportation and warehousing, recreation and tourism, and gaming. Its bountiful estuaries, waterways, Lake Pontchartrain and the Gulf of Mexico places Jefferson Parish as a leader in Louisiana's renowned seafood industry.

The parish is home to several major shopping mall developments, with two located on the east bank and one located on the west bank. Retail, wholesale, and manufacturing sales dominate the local economy on the east bank, predominantly through the major shopping malls and the numerous storefronts and strip malls on Veterans Boulevard. On the west bank, Manhattan Boulevard is occupied by a multitude of retail establishments, while River Road is home to several

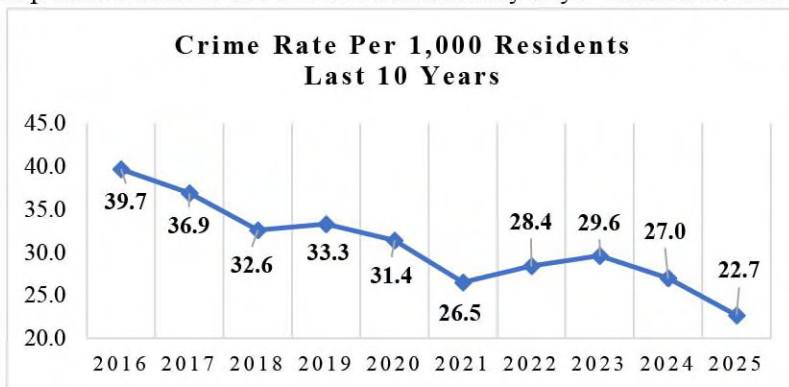
chemical and utility companies. An area that has improved is the sales tax generated from online shopping. Online shopping has flourished in past years, sometimes to the detriment of brick and mortar stores. In the past, a primary benefit of online shopping was that out-of-state vendors were not required to charge sales taxes. However, in 2018, the Supreme Court of the United States ruled that out-of-state sellers were required to collect and remit sale tax. As a result, Jefferson Parish has seen an increase in sales tax collection due to online sales. Jefferson Parish also houses a number of car dealerships that generate a sizeable amount of motor vehicle sales taxes each month. The film-making initiatives are still providing benefits, as movies and television shows are being filmed in the area, despite cut-backs at the state level.

The results of this diversification can be seen in the economic statistics. Per capita (median household) income is still one of the highest in Louisiana - approximately \$63,448 as of year-end. During 2025, the unemployment rate, was 4.4 percent. Assessed property values increased from the prior year (from \$5,164 billion to \$5,473 billion). This six percent increase reflects a continuing strengthening of the housing market in Jefferson Parish. In 2025, the Assessor reassessed property values to adjust for market conditions, resulting in the increased values. Reassessment years occur every four years.

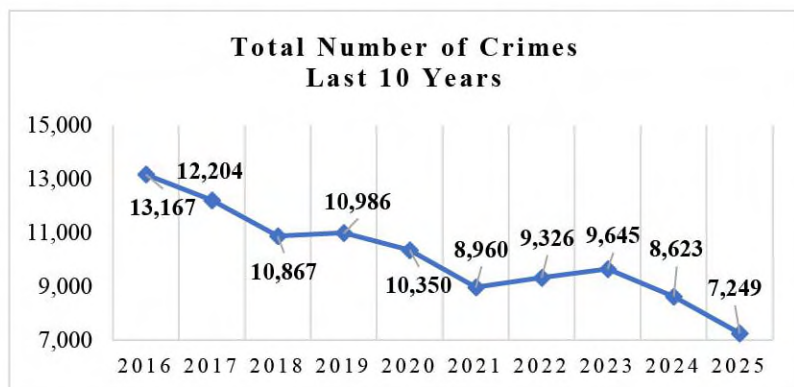
Property taxes, which are a major source of revenue to JPSO, increased from \$65,186,842 to \$69,407,362 or 5.5 percent from last year. This increase was due to the improved collections of property taxes, as well as the overall assessed values of the property. Total assessed value of property in the parish (in thousands) increased from \$5,164 to \$5,473 or 5.6 percent. In 2025, the Sheriff rolled his millage rate forward to its maximum allowed 15.28.

Overview of Crime Statistics

Crime obviously has a significant impact on the operations of JPSO and can be tracked in many ways. Some of the best indicators of the success of the office are the standard crime statistics published in the FBI Uniform Crime Report (UCR). Crime in Jefferson Parish has been steadily decreasing for of the past ten years. The most telling proof of this is seen in the crime rate per 1,000 residents. However, for 2025, the current year per-capita rate decreased to 22.7.



The total number of crimes in Jefferson Parish has also decreased over the last several years (see graph below). For 2025, the number of crimes decreased from 8,623 to 7,249 or 15.9 percent.



The calls for service increased, going from 226,620 last year to 227,362 in 2025 or less than one percent more.

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

Another project helping to fight crime is COP-Link. COP-Link is a computerized analytical tool that allows the entire four parish region to share and search their crime databases with much more effectiveness. Taking advantage of this software is the Criminal Intelligence Center, a cooperative endeavor between the Jefferson Parish Sheriff's Office, Orleans Parish Sheriff's Office, and various other federal, state, and local agencies. This quasi-fusion center allows the agencies to work together on certain major crimes and share intelligence.

An effective performance measurement for law enforcement agencies is response time to emergency calls. The average response time for emergency calls received by JPSO has historically been approximately 5 minutes. For 2025, the response time was 5.13 minutes, which by law enforcement standards continues to be an excellent mark.

Long-Term Financial Planning

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

In an effort to improve transparency with the public, JPSO acquired body cameras in 2022. The current contract is in effect from September 2025 until September 2034. The annual cost for the usage of the body cameras and the associated storage is between \$4,500,000 to \$5,800,000 per year.

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

Relevant Financial Policies

The Sheriff has adopted a number of financial policies and is governed by certain statutes in other financial areas. We have cash management policies and investment policies whereby we have two options concerning idle cash: 1) invest it in statutorily allowed securities or 2) allow it to stay in interest bearing accounts. As required by state statutes, JPSO utilizes a fiscal agent bank to maintain its deposits. In previous years, JPSO actually used two separate banks to accomplish this - one for the general operating funds and one for the tax collector funds. JPSO went out to bid in the Spring of 2024 and awarded the contract to one bank to handle both functions. In order to maximize its earning potential, JPSO also continues pooling the cash from all of its funds, except for the Tax Collector account, which maintains its own pool. Thus, JPSO earns interest on 100 percent of its daily pooled cash balances.

JPSO invests its idle funds in the Louisiana Asset Management Pool (LAMP) which is a state sponsored external investment pool, commercial paper, municipal bonds, or in U.S. Government Securities during the year. At June 30, 2025, the entire investment portfolio was \$31,767,175. These funds are broken down by \$12,722,466 in discount notes (40.0%), \$4,685,307 in municipal bonds (14.7%), \$353,062 (1.1%) in commercial paper, \$13,754,948 (43.3%) in LAMP, and \$251,392 in money market (0.8%).

The securities are held in a joint account by a third party in JPSO's name, thus they are in the lowest risk category as defined by government accounting standards. Interest income earned by the Governmental Funds totaled \$5,754,317, which is an increase of \$153,750 or 2.7 percent from last year due to elevated interest rate environment.

State statutes require JPSO to have its deposits insured or collateralized at a rate of 100 percent at all times. During 2025, this requirement was complied with throughout the year. At June 30, 2025, JPSO had deposit balances in banks of \$192,402,088, all of which are in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB).

JPSO also has a fund balance policy in place whereby a targeted fund balance level has been established for the General Fund. The policy calls for the maintenance of an unassigned fund balance level of at least 20 percent of expected General Fund expenditures. At June 30, 2025, the unassigned fund balance of the General Fund totaled \$36,171,102 which was 36.8 percent of the current year expenditures, well above the target.

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

The first fund is the Auto Loss and General Liability Fund, which covers Auto Loss and Professional Liability claims. To protect against professional liability risks, JPSO participates in the Louisiana Sheriff's Risk Management Program which is a public entity risk pool. Under this program, professional liability claims are covered by insurance at the rate of \$100,000 per claim, with an aggregate stop-loss of \$750,000 for each loss year, depending on the year. For claims exceeding \$750,000, coverage is provided with funds being added, as needed.

For auto loss claims, JPSO is self-insured on the first \$1,750,000 per accident. Excess liability coverage is provided for claims between \$1,750,000 and \$4,000,000. At June 30, 2025, claims and judgments payable totaled \$11,707,065, which was an increase of \$1,707,792 or 17.1 percent from the prior year. The fund had assets of \$11,699,343 available to pay these claims. During 2025, costs exceeded revenues, and ended the year with a negative net position of \$7,722.

The second fund is the Group Health and Life Insurance Fund. Under this program, which is administered by a third-party service agent, JPSO is self-insured for its claims reported during the year up to the "stop-loss" amount of \$375,000 per person per loss year. Excess liability for claims over the stop-loss amount is provided for through a commercial insurance carrier. Contributions into this fund are made by participating employees and are matched by JPSO based on the employee's classification.

At June 30, 2025, a liability of \$2,682,477 has been accrued, which represents the amount of claims reported to the service agent but not yet paid, along with a liability (i.e., due to) to the General Fund. The fund had assets of \$4,244,488 at June 30, 2025 available to pay these claims and liabilities. During 2025, this fund's net position increased \$3,140,498, as revenues exceeded costs, and ended the year with a net position of \$1,562,011. Costs continued to increase mainly because of the increase in health and pharmacy claims which were offset by transfers totaling \$7,000,000 from the General Fund to help cover cost overruns. Additional information on JPSO's risk management activity can be found in the notes to the financial statements section of this report in Note E.1.

The third fund is the Short-Term Disability Fund. Under this program, which is self-administered, JPSO directly funds short-term disability claims through employer contributions. As of June 30, 2025, no liability has been accrued. The fund had assets of \$601,596 available to fund short-term disability claims. For fiscal year 2025, this fund's net position increased \$80,483 as revenues exceeded costs and ended the year with a net position of \$601,596.

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

In 2025, the net pension liability reported by JPSO totaled \$58,164,730, a decrease of \$32,136,035 from last year. There are a number of deferred outflows and inflows associated with this reporting standard. At year end, JPSO reported \$28,367,505 of deferred outflows, made up mostly of the 2025 employer contributions which are being deferred until next year and \$10,836,336 of deferred inflows, made up of a variety of different items related to changes in assumptions and earnings of the plan. During 2025, the employee's contribution rate was 10.25 percent and the employer's rate was 11.5 percent. Contributions during the year totaled \$10,458,328, which included \$795,074 of employee contributions paid for by JPSO and \$9,663,254 of required employer contributions. Contributions were up 317,683 or 3.4 percent from last year. JPSO also provides other post-employment health and life benefits for certain retirees and their dependents. As of June 30, 2025, the Sheriff's total OPEB liability was \$24,779,591 for medical and life insurance benefits. This is a decrease from the liability recorded in 2024. To date, JPSO has chosen not to fund these liabilities at this time, thus the entire liability is carried on the books at year end as a noncurrent liability. Additional information on the Sheriff's pension arrangements and postemployment benefits can be found in the notes to the financial statements section of this report in Notes F.1 and F.2.

MAJOR INITIATIVES

JPSO continues to look for ways to become more efficient with the resources available to it. For 2025, one initiative has to do with monitoring and containing costs, especially when it comes to overtime. Certain other costs are beyond our control, such as pension, health costs, and the price of gasoline; however, all of the Bureau Commanders continued to monitor their costs during 2026.

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

In the effort to address some gaps in the communications network in the southern part of the parish, particularly in the south Marrero, Lafitte, Barataria, and Crown Point areas, JPSO financed the construction of a new communications tower in Lafitte which was completed during 2018. JPSO also entered into a capital agreement to finance the purchase of new APEX 6000 portable radios from Motorola Solutions, which were deployed at the end of December 2017 and the last payment was processed in fiscal year 2023.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 2024 Annual Comprehensive Financial Report. This was the thirty-first consecutive year that the Jefferson Parish Sheriff's Office has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of only one year. We believe our current report continues to conform to the program requirements and we are submitting it to the GFOA.

Acknowledgments

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

Respectfully submitted,



Robert W. Palermo
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Jefferson Parish Sheriff's Office
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

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

**Selected Officials of the Sheriff's Office
June 30, 2025**



JOSEPH P. LOPINTO, III
Sheriff

JOHN E. FITZPATRICK, III
Chief Deputy/Executive Bureau Commander

SEAN S. LUSK
Deputy Chief/Management Services Bureau Commander

ROBERT W. PALERMO
Deputy Chief/ Finance Bureau Commander

GREGORY A. RUPPERT
Deputy Chief/Revenue & Taxation Bureau Commander

JOSHUA J. WINGROVE
Deputy Chief/Operations Bureau Commander

ROBERT E. WOODS
Deputy Chief/Special Operations Bureau Commander

ELAINE M. SCHNEIDA & CHAD J. BREAUX, SR.
Technical Service Bureau Commanders

DAX J. RUSSO
Deputy Chief/Criminal Investigations Bureau Commander

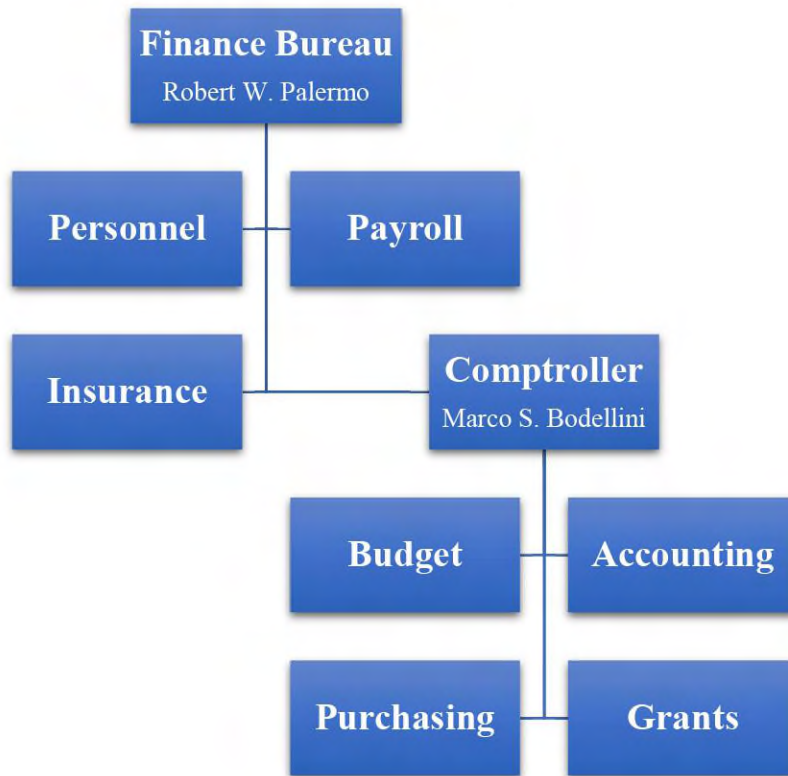
CURTIS P. MATTHEWS
Deputy Chief/Special Investigations Bureau Commander

SUE ELLEN MONFRA
Deputy Chief/Corrections Bureau Commander

Organizational Chart
Sheriff's Staff and Bureau Chief



Organizational Chart
Chief Financial Officer and Staff





FINANCIAL SECTION





Independent Auditor's Report

Sheriff Joseph P. Lopinto, III
Jefferson Parish Sheriff's Office
Harvey, Louisiana

Report on the Audit of the Financial Statements

Opinions

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, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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's Office as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the 911 Emergency Communications Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 15 through 28, the schedule of the Sheriff's proportionate share of net pension liability, the schedule of the Sheriff's pension contributions, the schedule of changes in total OPEB liability and related ratios and the schedule of employer OPEB contributions on pages 95 through 98, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The combining and individual fund statements and schedules, as listed in the table of contents, are presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements of the Sheriff. The accompanying affidavit and taxroll status report, the schedule of compensation, benefits, and other payments to agency head or chief executive officer, and the justice system funding schedule are not a required part of the basic financial statements of the Sheriff but are additional information required by the Louisiana Legislative Auditor.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules, as listed in the table of contents, the schedule of expenditures of federal awards, the affidavit and taxroll status report, the schedule of compensation, benefits, and other payments to agency head or chief executive officer, and the justice system funding schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2025, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Covington, LA
December 29, 2025



Jefferson Parish Sheriff's Office
Harvey, Louisiana

Management's Discussion and Analysis
June 30, 2025

As management of the Jefferson Parish Sheriff's Office (the Sheriff's Office), we offer readers of the Sheriff's Office's financial statements this narrative overview and analysis of the financial activities of the Sheriff's Office for the fiscal year June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 through 6 of this report, as well as the financial statements, which begin on page 30. All amounts, unless otherwise noted, are expressed in thousands (\$1,000's) of dollars.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the Sheriff's Office exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$162,034 (Net Position). Of this amount, \$82,102 or 50.7 percent is invested in capital assets, such as buildings, vehicles and equipment, net of accumulated depreciation and related debt. An additional \$5,603 or 3.5 percent is restricted for 911 operations, debt service payments, and claims and judgments relating to the Sheriff's self-insurance programs. The net remaining balance of \$74,329 is the unrestricted net position.
- The Sheriff's Office total Net Position increased by \$27,402 or 22.3 percent. The increase during the current year is due to total revenues of \$230,852 being more than expenses of \$203,449. During 2025, charges for services totaled \$28,800, operating grants totaled \$28,570, capital grants totaled \$2,262, property taxes totaled \$69,407, payments in lieu of taxes were \$258, sales taxes totaled \$31,850, intergovernmental totaled \$3,497, commissions totaled \$58,015; interest totaled \$6,291, and miscellaneous revenues were \$1,902. In total, revenues increased \$9,183 or 4.1 percent. In total, expenses decreased \$27,538 or 11.9 percent. Explanations of these changes are included in the narrative of this analysis.
- At the end of the current fiscal year, the Sheriff's governmental funds reported a combined fund balance of \$152,300. Of this amount, \$36,171 is unassigned, which is available for spending at the Sheriff's discretion. Of the remaining balance, \$5,603 is restricted, and \$110,526 is assigned.
- Unassigned fund balance for the General Fund was \$36,171 or 21.2 percent of total general fund expenditures (above our internal target of 20 percent). Total fund balance of the General Fund also represents 64.6 percent of total Governmental Fund Balances. These percentages remain relatively stable when compared to last year's percentages (31.1 percent and 70.9 percent, respectively).
- The Sheriff's Office administers the operations of the 911 Emergency Communications District. This district provides emergency communications to the citizens of the Parish and is funded with service fees paid by the citizens on their monthly phone bills. These service fees are collected by the Parish and remitted to the Sheriff in the month after collection. For 2025, 911 Emergency Communications Special Revenue Fund recognized revenues of \$7,406, expenditures of \$4,095, and other financing uses of \$4,300 creating a current year shortage of \$988 and leaving a fund balance of \$5,603 at year end.
- On August 29, 2021, Hurricane Ida made landfall near Port Fourchon, Louisiana, devastating the towns of Grand Isle and Jean Lafitte. The Sheriff's Office served the people of Jefferson Parish by performing emergency protective measures in Jean Lafitte, Grand Isle, and the rest of the Parish. In doing so, the Sheriff's Office has approximately \$894 remaining accrued in disaster assistance claims receivable after payments received in 2025. See Note E.3 for further disclosure.
- Under the pension accounting and financial reporting standards, the Sheriff records is proportionate share of the net unfunded pension liability of the Louisiana Sheriff's Pension & Relief Fund (the state-wide defined benefit, cost-sharing, multiple employer plan that the Sheriff's employees participate in). The Sheriff's proportionate share for 2024 was calculated to be 9.626527% of the plan. For reporting purposes, the net pension liability at June 30, 2024 (the beginning of the year) is recorded at June 30, 2025. This pension liability totaled \$58,165. There are a number of deferred outflows

and inflows of resources that are also recorded under these new standards. At year end, deferred outflows of \$28,368 were recorded along with deferred inflows of \$10,836. These items are being deferred and amortized over the next 4 to 5 years.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Both of the government-wide financial statements are designed to distinguish functions of the Sheriff's Office that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The Sheriff's Office only has governmental activities in the public safety function. This function includes all of the operating bureaus of the Sheriff's Office: executive, management services, finance and administrative, revenue and taxation, operations, special 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 911 Emergency Communications Special Revenue Fund, the Federal Grants Special Revenue Fund, the Communications Reserve Capital Project Fund, and the Buildings and Improvements Capital Project

Fund, all of which are considered to be **major funds**. Data from the other governmental funds (i.e., non-major funds) are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Sheriff's Office adopts an annual appropriated budget for its General Fund and certain Special Revenue Funds. A budgetary comparison statement has been provided for the General Fund and each applicable Special Revenue Fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 32 through 37 of this report.

Proprietary funds. The Sheriff maintains one type of proprietary fund - 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, and auto and professional liability. Because the services provided by these funds benefit the governmental-type functions of the Sheriff's Office, they are included within governmental activities in the government-wide statements.

The three 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 propriety fund financial statements can be found on pages 38 through 40 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 custodial funds in his capacity as the ex-officio tax collector of the Parish of Jefferson. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Sheriff's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Individual fund data for each of the fiduciary funds is provided in the form of combining statements elsewhere in the report. The basic fiduciary fund financial statements can be found on pages 41 through 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 through 92 of this report.

Required Supplementary Information. This section contains the 10-year pension and OPEB-related schedules that are mandated under the implementation of the new pension and OPEB accounting and reporting standards. The schedules can be found on pages 95 through 98.

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

Combining statements for non-major governmental funds, internal service funds, and custodial funds can be found on pages 103 through 131 of this report. Individual fund statements and schedules, which show additional detailed financial information of some of the Sheriff's Major Funds, are found on pages 134 through 140.

Other information, which includes a Schedule of Expenditures of Federal Awards, a state-required Tax Roll Status Report, a state-required Schedule of Compensation, Benefits, and Other Payments Made to the Agency Head or Chief Executive Officer, and two Justice System Funding Schedules (as required by Act 87 of the 2020 Regular Legislative Session) are included on pages 143 through 152.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Sheriff's Office, assets and deferred outflows exceeded liabilities and deferred inflows (i.e., net position) by \$154,467 at June 30, 2025.

Jefferson Parish Sheriff's Office Net Position

	<u>Governmental Activities</u>		<u>Governmental Activities</u>	
	<u>2025</u>		<u>2024 Restated</u>	
Current and other assets	\$ 175,706		\$ 157,134	
Capital assets	100,421		92,471	
Net Pension Asset	-		-	
Total Assets	<u>276,127</u>		<u>249,605</u>	
Deferred outflows - pension and OPEB related	33,935		63,174	
Total deferred outflows	<u>33,935</u>		<u>63,174</u>	
Long-term liabilities outstanding	105,569		140,300	
Other liabilities	20,983		22,948	
Total liabilities	<u>126,552</u>		<u>163,248</u>	
Deferred inflows - Leases	267		320	
Deferred inflows - OPEB related	10,373		10,222	
Deferred inflows - pension related	10,836		4,358	
Total Deferred inflows	<u>21,476</u>		<u>14,900</u>	
Net Position:				
Net investment in capital assets	82,102	50.7%	73,349	54.5%
Restricted	5,603	3.5%	6,591	4.9%
Unrestricted	74,329	45.9%	54,691	40.6%
Total Net Position	<u>\$ 162,034</u>		<u>\$ 134,631</u>	

A large portion of the Sheriff's Office's net position (\$82,102 or 50.7 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure) net of any related debt used to acquire those assets that is still outstanding. The Sheriff's Office uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Sheriff's Office's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities.

Current and other assets are made up of cash, cash equivalents, investments, receivables and other short-term assets. The balance at year end was \$175,706, which is \$18,572 more than last year. This increase is mostly due to an increase in cash and investments.

Deferred outflows of resources totaled \$33,935 and are made up balances related to the pension and OPEB plan. The pension related deferred outflows consist primarily of the current year pension contributions that are deferred until next year.

The liabilities of \$126,552 include \$105,569 related to normal long-term obligations. The long-term obligations are compensated absences, leases and the net liability of pension and other post-employment benefits. Deferred inflows of resources totaled \$21,475 and relate to leases, net pension and the net liability OPEB activities that are being deferred and amortized over the next few years.

Restricted Net Position totaled \$5,603 or 3.5 percent of total net position. The amount primarily represents monies held by the 911 Emergency Communications Special Revenue Fund that are restricted to the operations of the district.

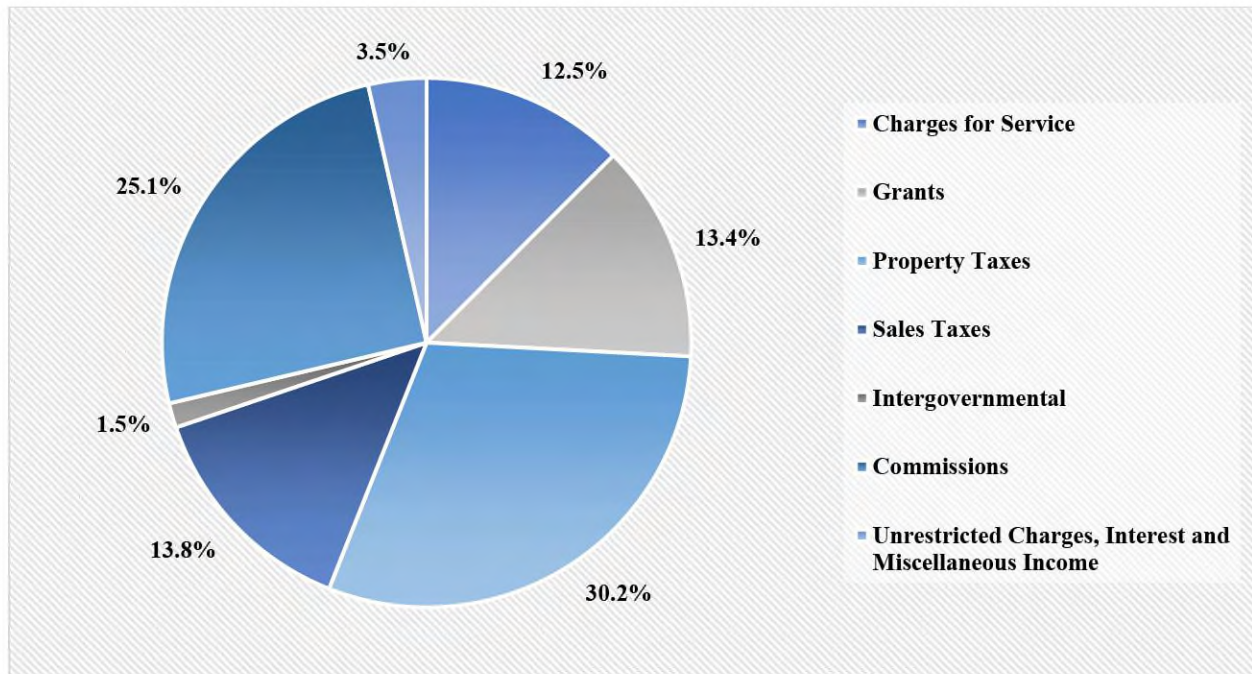
The balance of Unrestricted Net Position was \$74,329 or 45.9 percent of total Net Position. At June 30, 2025, the Sheriff's Office is able to report positive balances in three categories of Net Position.

Governmental Activities. Governmental activities increased the Sheriff's Office's Net Position by \$27,402 or 22.3 percent. Key elements of this decrease are as follows:

Jefferson Parish Sheriff's Office Changes in Net Position

	Governmental		Governmental		\$	%
	Activities		Activities			
	2025		2024 Restated		Change	Change
Revenues						
Program revenues:						
Charges for services	\$ 28,800	12.5%	\$ 26,284	11.9%	\$ 2,516	9.6%
Operating grants and contributions	28,570	12.4%	25,210	11.4%	3,360	13.3%
Capital grants and contributions	2,262	1.0%	2,182	1.0%	80	3.7%
General revenues:						
Property taxes	69,407	30.1%	65,817	29.7%	3,590	5.5%
Property taxes - payments in lieu of	258	0.1%	208	0.1%	50	24.0%
Sales taxes	31,850	13.8%	30,773	13.9%	1,077	3.5%
Intergovernmental	3,497	1.5%	3,386	1.5%	111	3.3%
Commissions	58,015	25.1%	57,321	25.9%	694	1.2%
Unrestricted charges for services		0.0%	383	0.2%	(383)	-100.0%
Unrestricted interest	6,290	2.7%	6,169	2.8%	121	2.0%
Miscellaneous	1,902	0.8%	3,936	1.8%	(2,034)	-51.7%
Total revenues	230,851	100.0%	221,669	100.0%	9,182	4.1%
Expenses:						
Public safety						
Executive	2,421	1.2%	2,395	1.0%	26	1.1%
Management Services	34,119	16.8%	46,196	20.0%	(12,077)	-26.1%
Finance and Administrative	16,600	8.2%	16,227	7.0%	373	2.3%
Fleet	-	0.0%	-	0.0%	-	-
Revenue & Taxation	5,136	2.5%	5,278	2.3%	(142)	-2.7%
Operations	33,241	16.3%	35,399	15.3%	(2,158)	-6.1%
Special Operations	8,607	4.2%	9,610	4.2%	(1,003)	-10.4%
Technical Services	24,775	12.2%	25,756	11.2%	(981)	-3.8%
Internal Management	-	0.0%	-	0.0%	-	-
Criminal Investigations	19,217	9.4%	21,198	9.2%	(1,981)	-9.3%
Special Investigations	20,073	9.9%	20,697	9.0%	(624)	-3.0%
Narcotics	-	0.0%	-	0.0%	-	-
Corrections	39,255	19.3%	38,980	16.9%	275	0.7%
Non Departmental	5	0.0%	9,251	4.0%	(9,246)	-99.9%
Interest on LT Debt	-	0.0%	-	0.0%	-	-
Total expenses	203,449	100.0%	230,987	100.0%	(27,538)	-11.9%
Change in Net Position	27,402		(9,318)			
Net Position - Beginning of year (Restated)	134,631		143,949			
Net Position - End of year	\$ 162,034		\$ 134,631		27,402	20.4%

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

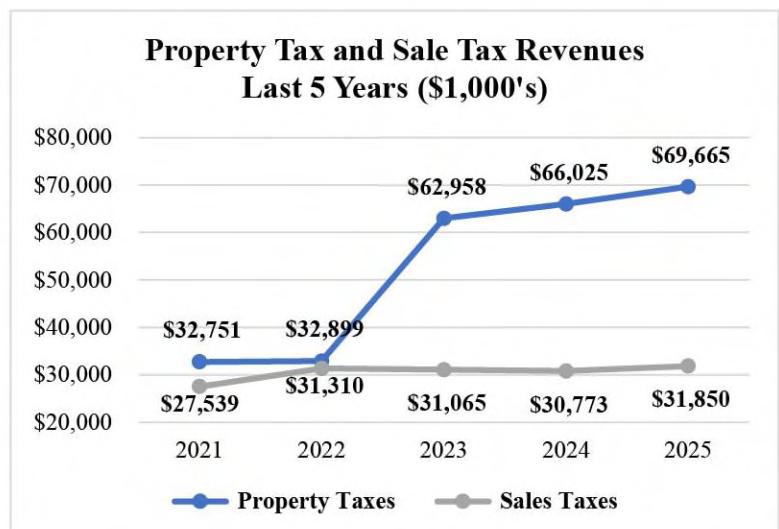


A discussion of the changes in revenue items follows:

- The program revenue **Charges for Services** represents money received from the public, JPSO employees and other agencies for detail fees, civil and criminal fees, usage fees for equipment, feeding and keeping of prisoners, and reimbursed salaries. The total amount received during 2025 was \$28,800, which is \$2,516 more than the prior year.
- **Operating grants** for governmental activities totaled \$28,570 for 2025, an increase of \$3,360. **Capital grants** were up \$80 from amounts received last year. The operating grants are made up of federal, state and local/parish grants received for various positions and projects, state-mandated reimbursements from the Parish for operating expenses, federal asset forfeitures, state supplemental pay, and on-behalf payments made to the pension plan by non-employer entities.
- In addition, the operating grants include the cooperative endeavor agreement between the Sheriff's Office and the Parish to administer the 911 Emergency Communications District. For 2025, the Sheriff's Office recognized \$7,140 in revenues under this CEA, which is \$75 more than last year.

- **Property taxes** totaled \$69,407 an increase of \$3,590 or 5.5 percent. This increase is due to a slight rise in property values throughout the Parish. The Sheriff's millage rate increased to 15.28 mills on the tax roll.

- **Property taxes - payments in lieu of** totaled \$258 for 2025. This revenue relates to payment in lieu of tax agreements entered into by JEDCO (the Parish's economic development arm). Under these agreements, these companies are exempt from the normal tax rolls for a period of time in exchange for certain investments and job creations thresholds. In exchange, the companies make



payments in lieu of taxes during the exempt period.

- **Sales taxes**, including motor vehicle taxes, totaled \$31,850, an increase of \$1,077 or 3.5 percent.
- **Intergovernmental** revenues totaled \$3,497, an increase of \$111 or 3.3 percent from last year.
- **Commissions** collected by the Sheriff on collections of sales taxes, occupational licenses, fines and forfeitures, and garnishments and seizures totaled \$58,015, an increase of \$697 or 1.2 percent from last year.
- **Unrestricted interest** totaled \$6,291, an increase of \$122 or 2.0 percent. This was caused by an elevation in the interest rates paid on our collected balances under our new fiscal agent contract.
- **Miscellaneous income** totaled \$1,902 for the year, a decrease of \$2,417 or 56.0 percent.

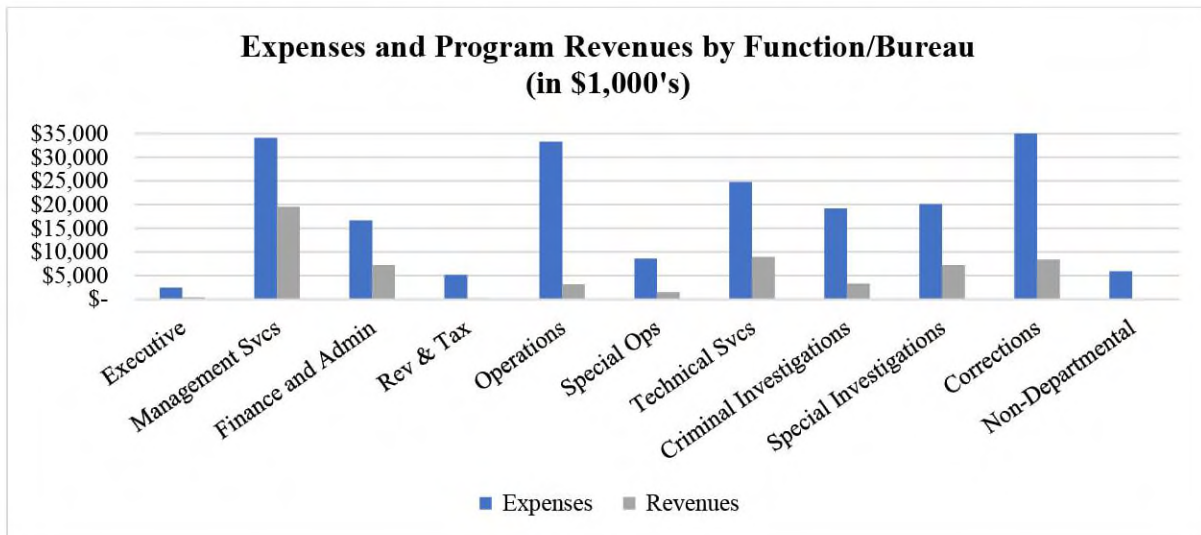
For the most part, decreases in expenses closely paralleled the decline in inflation and the slowdown of growth in the demand for services. Expenses totaled \$203,449.

The Sheriff's operations are broken down in 11 different bureaus, or functions. Of these, the Executive Bureau totaled \$2,421 (1.2 percent), the Management Services Bureau totaled \$34,119 (16.8 percent), the Finance Bureau totaled \$16,600 (8.2 percent), the Tax Bureau totaled \$5,136 (2.5 percent), the Operations Bureau totaled \$33,241 (16.3 percent), the Special Operations Bureau totaled \$8,607 (4.2 percent), the Technical Services Bureau totaled \$24,775 (12.2 percent), the Criminal Investigations Bureau totaled \$19,217 (9.4 percent), the Special Investigations Bureau totaled \$20,073 (9.9 percent), and Corrections Bureau totaled \$39,255 (19.3 percent). The expenses of the Sheriff's Office were offset by program revenues (service charges and grants) totaling \$59,632 (see above).

Overall, the Sheriff saw a net decrease in costs of \$27,537 or 11.9 percent. A current to prior year comparison highlighting the major changes is as follows:

- Governmental fund expenses totaled \$191,090 a net decrease of \$2,751 from last year. Of this amount, the General Fund activities generated an increase in costs of \$4,707, the 911 Emergency Communications Fund saw an increase of \$34, Federal Grants saw an increase of \$832, the Communications Reserve Capital Fund saw an increase of \$27, Buildings and Improvements Capital Fund saw a decrease of \$9,249, and the Other Governmental Funds generated an increase of \$898 in costs. See the discussion on the governmental funds below.

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



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

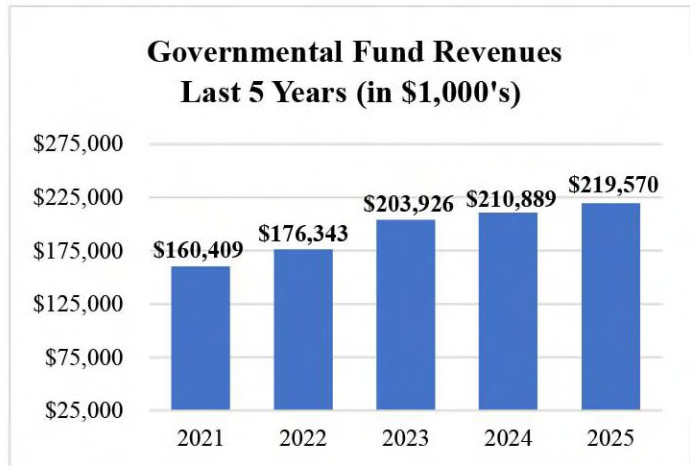
Governmental Funds. The focus of the Sheriff's Office's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Sheriff's Office's financing requirements. In particular, unassigned fund balance may serve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

As of June 30, 2025, the Sheriff's Office's governmental funds reported combined ending fund balances of \$152,300, an increase of \$19,021 or 14.3 percent in comparison with the prior year. Approximately \$36,171 or 23.7 percent of this total constitutes unassigned fund balance, which is available for spending at the government's discretion. Of the remaining fund balance, \$5,603 is restricted, and \$110,526 is reported as assigned. These categories indicate that there is some form of restriction (formal or informal) placed on these funds and that they are not necessarily available for new spending because they have already been restricted, committed or unassigned to a particular purpose.

As noted above, the governmental funds include the general operating funds of the Sheriff (i.e., the General Fund, the Special Revenue Funds, Debt Service Funds, and Capital Project Funds). Overall, as the graph shows, revenues of the Governmental Funds totaled \$219,570 for 2025, an increase of \$8,681 or 4.1 percent.

This increase was the net of several items:

- 1) An increase in property taxes of \$3,640 or 5.5 percent due to improved assessed property values;
- 2) An increase in sales taxes of \$1,077 or 3.5 percent, due to a general improving of the local economy.
- 3) An increase in Intergovernmental of \$4,257 or 13.0 percent.
- 4) An increase in Commissions of \$977 or 1.5 percent.
- 5) Interest income increased \$153 or 2.7 percent.
- 6) A decrease of \$1,681 or 22.3 percent in Miscellaneous Revenues.



The **General Fund** is the chief operating fund of the Sheriff's Office. At June 30, 2025, unassigned fund balance of the General Fund was \$36,171 and total fund balance was \$98,332. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures (which totaled \$170,727 for 2025).

	<u>2025</u>	<u>2024</u>
Percentage of Unassigned General Fund Fund Balance to Total Governmental Fund Balance	23.7%	38.7%
Percentage of Total General Fund Fund Balance to Total Governmental Fund Balance	64.6%	70.9%
Percentage of Unassigned General Fund Fund Balance to Total General Fund Expenditures	21.2%	31.1%
Percentage of Total General Fund Fund Balance to Total General Fund Expenditures	57.6%	56.9%

As noted in the table, the total unassigned fund balance of the General Fund compared to General Fund expenditures is 21.2 percent (above our internal target of 20.0 percent).

During the current fiscal year, the fund balance of the Sheriff's Office's General Fund increased by \$3,864. Key factors in this change are as follows:

- The General Fund's revenues totaled \$195,814, while expenditures totaled \$170,727. The General Fund's transfers in and out netted to a \$21,222 transfer out.

- Revenues increased by \$4,102 or 2.1 percent from the prior year, mainly because of:
 - Taxes increasing \$4,717 or 4.9 percent, the result of:
 - Property taxes increasing \$3,590 or 5.5 percent,
 - Property taxes - payment in lieu of taxes increasing \$50 or 24.0 percent,
 - Sales taxes increased \$1,077 or 3.5 percent due to a steady local economy.
 - Intergovernmental revenues increased \$628 or 3.3 percent. This increase was caused by:
 - A decrease of \$49 in state supplemental pay,
 - An increase of \$1,151 in salary reimbursements, (airport details),
 - An increase of \$44 in other reimbursed salaries (Parish President's security team),
 - A decrease of \$628 in federal grants.
 - Service charges, fees and commissions increased \$846 or 1.3 percent due to:
 - An increase of \$879 in sales tax commissions (increased commissions on sales tax),
 - A decrease in Other Commissions of \$285,
 - An increase of \$140 in civil and criminal fees,
 - A decrease of \$19 in housing state inmates.
 - Interest income decreased \$51 or 1.3 percent due to higher interest rates.
 - Miscellaneous income decreased \$2,039 or 27.2 percent, due primarily to:
 - A decrease of \$2,512 in subrogation and claims,
 - An increase of \$10 in vehicle usage fees,
 - An increase of \$80 in public assignment fees,
 - An increase of \$383 in Other Revenues.
- Expenditures increased \$5,207 or 3.1 percent. The major changes were due to the following:
 - Salaries and benefits increased \$9,071 or 7.0 percent.
 - General Operating Expenditures decreased \$453 or 2.3 percent.
 - Materials and supplies decreased \$624 or 7.0 percent.
 - Capital Outlay decreased by \$2,813 or 36.7 percent.
- Transfers in totaled \$4,922, an increase of \$109. Current year transfers of \$4,300 came from the 911 Emergency Communications Special Revenue Fund to reimburse the General Fund for salaries and benefits of call-takers, police and EMS dispatchers, and IT staff dedicated to the 911 center and \$582 from the Commissary Sales Fund.
- Transfers out totaled \$26,145, an increase of \$3,355 from last year. This year's transfers were for: 1) \$1,250 was transferred to the Communications Reserve Fund for Motorola Radios, 2) \$7,500 was transferred to the Building and Improvements Capital Project Fund, 3) \$500 was transferred to the Computer Equipment Fund for future purchases of laptops, 4) a transfer of \$7,000 was made to the Group Health and Life Internal Service Fund as a one-time cash infusion to help pay for increased claim costs, 5) a transfer of \$7,000 was to the Investigative Recording Systems Fund for the purchase of body cameras, 6) a transfer of \$2,500 was made to the Auto Loss & General Liability Fund as a one-time cash infusion for claim costs and 7) grants cash matches totaling \$375.

The Sheriff reported **four major funds** other than the General Fund for the year ended June 30, 2025.

The **911 Emergency Communications Special Revenue Fund** provides emergency communications to the citizens of the Parish and is funded with service fees paid by the citizens on their monthly phone bills. These service fees are collected by the Parish and remitted to the Sheriff in the month or quarter after collection. For 2025, this fund recognized revenues of \$7,406, expenditures of \$4,095, and other financing uses of \$4,300, creating a current year deficit of \$988 and leaving a fund balance of \$5,603 at year end. These revenues include \$7,140 of service fees collected from the citizens by the telephone service providers and remitted to the Parish (and ultimately to the Sheriff). The fund balance at year end is restricted for use on the operations and maintenance of the 911 Emergency Communications under the terms of our agreement with the Parish and Parish ordinance.

The **Federal Grants Special Revenue Fund** had revenues of \$5,401, and expenditures of \$5,759. This fund tracks the revenues and costs associated with the Sheriff's major federal grants, such as the High Intensity Drug Trafficking Area (HIDTA) grant, Homeland Security Grants, TSA K-9 Grants, and others received directly from the federal government.

The **Communications Reserve Capital Project Fund** accounts for the expenditures and revenues relating to the upgrade of our radio system into an interoperable multi-parish network. The project was being funded with various Homeland Security Grants passed-through the surrounding Parishes. Now, it is using locally generated funds to construct a new tower in the Lafitte area

(using local funds previously set aside). During 2025, this fund had interest of \$257, expenditures of \$49, and transfers in of \$1,250 which resulted in a current year surplus of \$1,458. The fund balance of \$7,494 is assigned for use on future communication projects.

The **Buildings and Improvements Capital Project Fund** accounts for monies being set aside to address various capital needs. During 2025, this fund earned interest of \$579, recognized expenditures of \$0 and transfers in of \$7,500. The fund balance of \$20,318 is shown as assigned for future projects.

The Sheriff's **Other Governmental Funds (i.e., non-major funds)** recorded revenue of \$9,732, expenditures of \$10,460, and other financing sources (uses) of \$6,954. The result was a current year surplus of \$6,226 and ending fund balance totaling \$20,553. One of the largest revenue streams in these non-major funds was recognized by the Commissary Sales Fund, which recognized revenues of \$2,238, primarily related to the sale of goods and supplies to inmates. In addition, the State Asset Forfeiture Fund recognized \$1,359 of asset forfeitures, the Region 1 Communications O&M Special Revenue Fund recognized state assistance of \$397, the Crime Lab Fees Fund received \$319 in fees and reimbursements, the Drug Enforcement Special Revenue Fund recognized forfeitures of \$755 during the year (these funds relate to federal drug seizures), and the Local Law Enforcement and JAG Grants Special Revenue Fund recognized intergovernmental revenues of \$85.

Of the \$10,460 in expenditures, \$1,643 was spent by the Commissary Sales Fund on purchases of goods for sale, \$773 was spent in the State Asset Forfeiture Fund on operating supplies and vehicles, \$391 was spent in the Region 1 Communications O&M Fund on operating and maintenance costs associated with the regional radio tower network, \$213 was spent in the Crime Lab Fees Fund on overtime and lab equipment, \$261 was expended in the Drug Enforcement Special Revenue Fund on operating supplies and capital outlay, and \$81 was spent in the Local Law Enforcement and JAG Grants Special Revenue Fund on grant projects.

As noted above, fund balances for these non-major funds, in the aggregate, totaled \$20,553. Of this total, \$897 remains in the Commissary Sales Special Revenue Fund, \$1,172 in the State Asset Forfeiture Special Revenue Fund, \$298 in the RUDE Program Special Revenue Fund, \$13 in the Recreation and Relief Special Revenue Fund, \$293 in the Reserve Deputies Operating Special Revenue Fund, \$750 in the Crime Lab Fees Special Revenue Fund, \$1,272 is in the Drug Enforcement Special Revenue Fund, \$3,127 was left in the Computer Equipment Capital Project Fund, and \$11,810 was left in the Investigative Recording System Fund at year end.

Proprietary Funds. During the year, the Sheriff maintained three internal service funds (the Auto Loss and General Liability Fund, the Short-Term Disability Fund, and the Group Health and Life Insurance Fund) to account for its risk management activities. At June 30, 2025, these funds reported a Net Position of \$2,156, which is a net increase from the prior year of \$1,569. 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, 2025, the **Auto Loss and General Liability Fund** had a Net Position of -\$8, which is \$1,652 lower than the prior year. Expenses for the year totaled \$9,368 and claims payable at year-end totaled \$11,707.

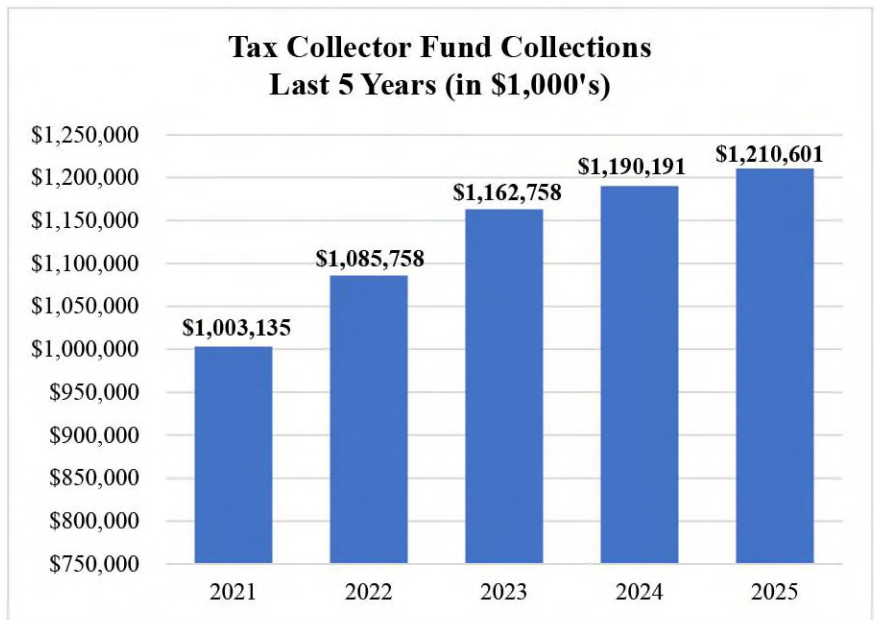
At June 30, 2025, the **Short-Term Disability Fund** had a Net Position of \$602, which is \$81 higher than the prior year. Expenses for the year totaled \$254 and the premiums collected at year end totaled \$312.

The **Group Health and Life Insurance Fund** accounts for both employee and employer contributions to the plan. At June 30, 2025, this fund had a Net Position of \$1,562, which is \$3,140 higher than the prior year. Expenses for the year totaled \$30,176 and claims payable at year-end totaled \$1,980. The General Fund transferred \$7,000 into this fund during 2025 to help cover overruns. The total expenses of this fund increased \$1,404 or 4.9 percent over the prior year.

To address the recurring losses recognized in previous years and the rising costs of healthcare, the employer premium was raised on January 1, 2025 from \$718/month to \$823/month. These rates were based on an analysis of the net costs incurred by the plan.

Custodial Funds. As the Ex-Officio Tax Collector, the Sheriff maintains several custodial funds to account for monies collected on behalf of others. At year end, the Sheriff held \$74,950 in these funds. The two primary funds are the Tax Collector Fund and the Sheriff's Account Fund.

The **Tax Collector Fund** accounts for distributions to taxing agencies of monies collected for property taxes, sales taxes, licenses and permits, fines and forfeitures, and other miscellaneous items in the Sheriff's capacity as Ex-Officio Tax Collector. Over the past 5 years, the collections in this fund have increased steadily. During fiscal year 2025, the Tax Collector Fund received \$1,210,601 and disbursed \$1,210,601 to the various taxing bodies in the Parish. See the graph for a recap of the tax collections over the past 5 years. The Tax Collector funds had a total of \$72,918 on hand at year-end.



Collections increased \$21,887 or 1.8 percent. This increase is the net of various changes: 1) property tax collections were up \$5,469 or 1.0 percent as assessments and levies increased as property values improved, 2) sales tax collections increased \$13,122 or 2.2 percent, and 3) various other taxes increased \$3,346 or 8.8 percent. These increases/decreases were realized by all participating taxing districts in the Parish.

The **Sheriff's Account Custodial Fund** received \$22,007 in garnishments and judicial sales and disbursed \$22,131 to the applicable litigants, defendants, attorneys, and appraisers. There are increases of \$3,199 and \$3,100, respectively.

GENERAL FUND BUDGETARY HIGHLIGHTS

Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 24, 2025. The most significant of the changes made are described below:

Revenues of the General Fund were increased by \$9,486. The largest changes were seen in service charges, fees and commissions (up \$2,706), sales taxes (up \$1,818), miscellaneous revenues (up \$506), and intergovernmental (up \$1,506). Service charges and commissions went up due to an increase in sales tax commission (up \$1,482) and an increase in other commissions (up \$228). Miscellaneous revenues were up primarily because of an increase in other revenues (up \$357). Intergovernmental revenues were up mainly due to an increase in federal grants (up \$501) and an increase in airport details (up \$937).

Expenditures of the General Fund were increased by \$1,449. Note C.2 provides a breakdown of the changes in expenditures by function/bureau. The main changes by line-item were:

- The increase of \$1,832 in the Finance and Administrative Bureau.
- The decrease of \$224 in the Management Services Bureau.
- The decrease of \$834 in the Operations Bureau.
- The increase of \$1,390 in the Correctional Bureau.

Budget to Actual Variances

Revenues (on a budgetary basis) totaled \$195,689, which was \$2,283 or 1.2 percent under the final budget. The variance is made up of 1) ad valorem taxes reporting \$844 under budget, 2) sales taxes coming in \$1,092 or 3.3 percent under budget, 3) intergovernmental revenues coming in \$435 or 2.2 percent over budget, and 4) service charges, fees and commissions coming in \$858 or 1.3 percent under budget.

Expenditures (on a budgetary basis) were \$171,854, which was \$1,788 or 1.0 percent over the final budget. The largest budget variances were seen in:

- Salaries and benefits were \$1,804 or less than one percent over budget due to a number of positions being open for most of the year and a conscious effort to cut back on overtime. This resulted from regular salaries coming in \$37 over budget and retirement was \$3 over budget (open positions).
- General operating expenditures were \$974 or 4.7 percent under budget. Repairs and maintenance were \$344 over budget due to some building and plumbing repairs, outside services costs were \$215 over budget and prison-related costs were \$112 over budget.
- Materials and supplies were \$550 or 6.3 percent over budget primarily in training and emergency supplies, over by \$15, uniform and related costs, over budget \$91, and auto and marine over budget by \$336 due to slightly higher gas and oil prices.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Sheriff's Office's investment in capital assets for its governmental activities as of June 30, 2025 amounts to \$100,421 (net of accumulated depreciation) and \$82,102 (net of accumulated depreciation and capital-related debt). This investment in capital assets includes land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure. The Sheriff's Office's net investment in capital assets increased by \$10,074 or 11.0 percent, this year.

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

- \$2,429 was spent on furniture, fixtures and equipment, primarily computers (laptops, desktops, printers and servers), new crime lab equipment, and ALPR cameras.
- \$6,528 was spent on new vehicles, trucks, and motorcycles, keeping the Sheriff's policy of rotating the fleet every 5 years.
- \$8,393 was recognized as depreciation expense, an increase of \$338 from last year.

**Jefferson Parish Sheriff's Office
Capital Assets (Net of Depreciation)**

	Governmental Activities	
	2025	2024
Land	\$ 2,721	\$ 2,716
Construction in progress	8,920	-
Buildings and improvements	41,364	43,158
Equipment and fixtures	8,234	7,811
Vehicles and heavy equipment	17,724	15,777
Infrastructure	3,873	4,004
Subscription Based IT Asset	16,328	16,625
Lease equipment	1,257	256
Total Capital Assets, Net of Depreciation	\$ 100,421	\$ 90,347

Additional information on the Sheriff's Office's capital assets can be found in Note D.5.

Short-Term and Long-Term Debt. At the end of the fiscal year, the Sheriff had incurred liabilities in consisting of the following amounts: subscription-based IT asset obligations of \$17,034, lease obligations of \$1,284, compensated absences of \$4,306, and OPEB of \$24,780, for a long-term debt balance of \$47,404. The following is a summary of the Sheriff's short-term and long-term debt transactions for the year ended June 30, 2025 (in thousands of dollars):

Type of Debt	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025	Due Within One Year
Subscription Based IT Asset Obligations	\$ 18,860	\$ -	\$ (1,826)	\$ 17,034	\$ 1,903
Lease Obligations	262	1,473	(451)	1,284	467
Compensated Absences	3,122	4,672	(3,488)	4,306	4,306
Total OPEB Liability (See Note F.2)	27,755	-	(2,975)	24,780	-
Total Long-Term Debt	\$ 49,999	\$ 6,145	\$ (8,740)	\$ 47,404	\$ 6,676

As noted above, total debt decreased by \$2,595. Significant long-term transactions included:

- Subscription based IT asset obligations decreased \$1,826.
- Lease obligations increased by \$1,022.
- Compensated absences increased by \$1,184.
- Total OPEB liability decreased by \$2,975.

Net Pension Liability and Related Items. On the Statement of Net Position, the Sheriff recorded a non-current liability - pension-related totaling \$58,165. This represents the Sheriff's proportionate share of the Net Pension Assets of the Louisiana Sheriff's Pension & Relief Fund. Government Accounting Rules require the Sheriff to recognize its proportionate share (calculated at 9.626527%) of the pension plan's unfunded pension liability on its government-wide financial statements. This liability saw a decrease, down approximately \$32,136 in the current year due to changes in earnings, assumptions, proportionate share, and experience, etc.

There are a number of other items recorded on the Statement of Net Position related to pensions, specifically deferred outflows totaling \$28,367, and deferred inflows totaling \$10,836. The deferred outflows are made up of the Sheriff's 2025 pension contributions of \$10,458, which have been deferred until next year, along with \$2,949 of changes in assumptions (which are being amortized over the next few years), The deferred inflows are mostly made up of differences in actual experiences \$1,321, \$5,488 for differences in earnings, and changes in the Sheriff's proportionate share of the pension liability \$4,014. All of these items are being deferred in the current year and amortized over the next few years, in accordance with the accounting standards for pensions. See Note F.1 for further discussion.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

During the last few years, rising costs and inflation rates have slowed the economy, both on a local and national level. There has been improvement in several economic indicators over the last year that provide optimism, as we move forward.

Inflation rates that had skyrocketed a few years ago, remained steady around 3%, before closing our fiscal year end at 2.7%. In addition, the Gross Domestic Product increased over the last twelve months by over 2%, including a larger proportional increase in the quarter ending June 30, 2025. In another move that was made to energize the economy, the federal interest rates were dropped from 5.33% to 4.33%, within the last twelve months. Locally, in Jefferson Parish, we recorded parish wide sales tax collections with a twelve month increase of 2.05%. For these reasons, we believe that revenue streams will continue to strengthen for the next year.

Within JPSO, the most pressing issue is the struggle to hire employees, most specifically in our Correctional Center. As a result, staffing shortages continue to drive overtime man hours and costs to historic highs. We have invested heavily in recruitment efforts and are expecting to see an increase in hiring during the next 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 Robert W. Palermo, Chief Financial Officer, 1233 Westbank Expressway, Harvey, LA 70058. The financial report is also available on the Sheriff's website at www.jpso.com under Administrative & Financial Overview or on the Louisiana Legislative Auditor's website at www.la.state.la.us (or www.la.la.gov) under Audit Reports.



BASIC FINANCIAL STATEMENTS

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Statement of Net Position
June 30, 2025

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 124,782,462
Investments	31,767,177
Receivables (net of allowance for uncollectibles)	17,197,168
Inventories	-
Prepays	1,165,882
Other assets	792,986
Capital Assets not being depreciated	
Land	2,720,775
Construction in Progress	8,920,087
Capital assets (net of accumulated depreciation/amortization)	88,779,846
Total Assets	276,126,383
Deferred Outflows of Resources	
Deferred outflows - OPEB	5,567,451
Deferred outflows - pension	28,367,504
Total Deferred Outflows of Resources	33,934,955
Liabilities	
Accounts payable and other current liabilities	5,175,381
Accrued salaries and deductions	1,426,216
Claims and judgments payable	14,186,622
Due to other governments	6,693
Due to taxing bodies and others	179,286
Unearned revenue	9,235
Noncurrent liabilities:	
Due within one year	
Compensated Absences Payable	4,306,199
Lease Liability	467,407
SBITA Liability	1,903,219
Due in more than one year	
Lease Liability	817,618
SBITA Liability	15,130,136
Total Other post-employment benefit liability	24,779,591
Net pension liability	58,164,730
Total Liabilities	126,552,333
Deferred Inflows of Resources	
Deferred Inflows - Leases	266,506
Deferred inflows - Other post-employment benefits	10,372,501
Deferred inflows - pension	10,836,336
Total Deferred Inflows	21,475,343
Net Position	
Net investment in capital assets	82,102,328
Restricted for:	
911 Emergency Communications	5,602,811
Unrestricted	74,328,523
Total Net Position	\$ 162,033,662

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, 2025

Function/Bureau	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Primary Governmental Activities
Primary Government					
Governmental Activities:					
Public Safety:					
Executive	\$ 2,420,805	\$ 203,157	\$ 113,315	\$ -	\$ (2,104,333)
Management Services	34,118,767	13,842,347	3,873,328	1,836,295	(14,566,797)
Finance and Administrative	16,599,758	7,049,979	166,949	-	(9,382,830)
Revenue & Taxation	5,135,801	-	145,744	-	(4,990,057)
Operations	33,240,911	-	3,140,828	-	(30,100,083)
Special Operations	8,606,723	711,465	743,043	21,685	(7,130,530)
Technical Services	24,775,256	-	8,540,754	404,039	(15,830,463)
Criminal Investigations	19,216,879	1,661,708	1,625,845	-	(15,929,326)
Special Investigations	20,072,976	-	7,202,319	-	(12,870,657)
Corrections	39,255,467	5,331,721	3,017,396	-	(30,906,350)
Non-departmental	5,855	-	-	-	(5,855)
Total governmental activities	\$ 203,449,198	\$ 28,800,377	\$ 28,569,521	\$ 2,262,019	\$ (143,817,281)
General Revenues:					
Taxes					
Property taxes					69,407,362
Property taxes - payments in lieu of					257,502
Sales taxes					31,849,740
Intergovernmental - unrestricted					
State Revenue Sharing					1,299,614
Video Poker Allocation					1,981,965
OTB Horse Racing Allocation					215,192
Commissions					
Commissions on tax collections					58,015,228
Unrestricted interest					6,290,550
Miscellaneous					
Gain on disposal of capital assets					(456,225)
Subrogations and claims					568,801
Other					1,789,630
Total General Revenue and Transfers					171,219,359
Change in Net Position					27,402,078
Net Position					
Beginning of year					132,506,395
Prior Period Adjustment - Restatement of Net Position					2,125,189
Net Position, Beginning of Year, Restated					134,631,584
End of year					\$ 162,033,662

The accompanying note are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Governmental Funds
Balance Sheet
June 30, 2025

	General	911 Emergency Communications Special Revenue	Federal Grants Special Revenue	Communications Reserve Capital Project	Buildings & Improvements Capital Project	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and cash equivalents	\$ 1,393,836	\$ 4,478,596	\$ -	\$ -	\$ -	\$ 1,274,484	\$ 7,146,916
Share of pooled assets - general pool	78,847,916	-	-	7,494,038	20,356,936	19,372,097	126,070,987
Investments	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles)	19,974,013	1,444,134	496,787	-	-	2,790,632	24,705,566
Due from other funds	3,585,067	-	-	-	-	14,364	3,599,431
Other assets	753,027	-	37,960	-	-	-	790,987
Total Assets	\$ 104,553,859	\$ 5,922,730	\$ 534,747	\$ 7,494,038	\$ 20,356,936	\$ 23,451,577	\$ 162,313,887
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 4,250,243	\$ 316,045	\$ -	\$ 330	\$ 39,055	\$ 66,788	\$ 4,672,461
Accrued payroll and deductions	1,426,216	-	-	-	-	-	1,426,216
Due to other funds	29,442	3,874	534,747	-	-	2,831,368	3,399,431
Due to other governments	6,693	-	-	-	-	-	6,693
Unearned revenue	9,235	-	-	-	-	-	9,235
Claims and judgments payable	500,000	-	-	-	-	-	500,000
Total Liabilities	6,221,829	319,919	534,747	330	39,055	2,898,156	10,014,036
Fund Balances							
Restricted	-	5,602,811	-	-	-	-	5,602,811
Assigned	62,160,928	-	-	7,493,708	20,317,881	20,553,421	110,525,938
Unassigned	36,171,102	-	-	-	-	-	36,171,102
Total Fund Balances	98,332,030	5,602,811	-	7,493,708	20,317,881	20,553,421	152,299,851
Total Liabilities and Fund Balances	\$ 104,553,859	\$ 5,922,730	\$ 534,747	\$ 7,494,038	\$ 20,356,936	\$ 23,451,577	\$ 162,313,887

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2025**

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

Total Fund Balances at June 30, 2023 - Governmental Funds (page 32)	\$	152,299,851	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets exceeded the accumulated depreciation/amortization by:			
Cost of capital assets	\$	251,133,366	
Accumulated depreciation		<u>(150,712,658)</u>	100,420,708
Long Term assets are not available in the current period and therefore are not reported in the funds.			
Long Term Lease Asset		-	266,506
Deferred Outflows are not available to pay for current-period expenditures and, therefore, are deferred and expensed as consumed.			
Deferred Outflow - OPEB	\$	5,567,451	
Deferred outflows - pension-related		<u>28,367,504</u>	33,934,955
Internal service funds are used by management to charge the costs of insuring risks (i.e., self-insurance) to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.			
			2,155,885
Long-term liabilities, including compensated absences and OPEB net pension liability, 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	\$	4,306,199	
SBITA Liability		17,033,355	
Lease Liability		1,285,025	
OPEB Liability		24,779,591	
Net Pension Liability		58,164,730	(105,568,900)
Deferred Inflows related to the pension and OPEB plan are not yet available and, therefore, are:			
Deferred Inflows - Lease Related		266,506	
Deferred Inflow - OPEB		10,372,501	
Deferred inflows - pension-related		10,836,336	(21,475,343)
Total Net Position of Governmental Activities at June 30, 2023	<u>\$</u>		<u>162,033,662</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 Balance
For the Year Ended June 30, 2023

	General	911 Emergency Communications Special Revenue	Federal Grants Special Revenue	Communications Reserve Capital Project	Buildings & Improvements Capital Project	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes							
Ad valorem taxes	\$ 69,407,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,407,362
Ad valorem taxes - payments in lieu of	257,502	-	-	-	-	-	257,502
Sales and use taxes	31,849,740	-	-	-	-	-	31,849,740
Intergovernmental	19,826,599	7,139,832	5,400,657	-	-	4,545,700	36,912,788
Service charges, fees, and commissions	65,009,462	6,737	-	-	-	2,484,850	67,501,049
Fines and forfeitures	-	-	-	-	-	2,039,957	2,039,957
Interest	4,003,777	259,505	-	256,733	578,906	655,396	5,754,317
Miscellaneous	5,459,269	-	-	-	381,874	6,131	5,847,274
Total Revenues	195,813,711	7,406,074	5,400,657	256,733	960,780	9,732,034	219,569,989
Expenditures							
Current							
Public Safety							
Executive	2,168,272	-	-	-	-	-	2,168,272
Management Services	31,276,563	-	-	48,619	-	4,646,413	35,971,595
Finance and Administrative	16,772,580	-	-	-	-	39,183	16,811,763
Revenue & Taxation	4,583,180	-	-	-	-	-	4,583,180
Operations	28,502,716	-	-	-	-	5,061	28,507,777
Special Operations	6,894,882	-	1,198,316	-	-	11,087	8,104,285
Technical Services	18,082,431	4,094,701	-	-	-	-	22,177,132
Criminal Investigations	16,768,315	-	-	-	-	-	16,768,315
Special Investigations	11,683,058	-	4,561,083	-	-	360,342	16,604,483
Corrections	33,989,519	-	-	-	-	1,642,941	35,632,460
Non-departmental	5,855	-	-	-	-	-	5,855
Capital outlay							
Public Safety							
Executive	-	-	-	-	-	-	-
Management Services	-	-	-	-	-	1,680,059	1,680,059
Finance and Administrative	-	-	-	-	-	41,971	41,971
Revenue & Taxation	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	201,916	201,916
Technical Services	-	-	-	-	-	-	-
Criminal Investigations	-	-	-	-	-	-	-
Special Investigations	-	-	-	-	-	1,830,692	1,830,692
Corrections	-	-	-	-	-	-	-
Non-departmental	-	-	-	-	-	-	-
Total Expenditures	170,727,371	4,094,701	5,759,399	48,619	-	10,459,665	191,089,755
Excess (Deficiency) of Revenues over Expenditures	25,086,340	3,311,373	(358,742)	208,114	960,780	(727,631)	28,480,234
Other Financing Sources (Uses)							
Transfers in	4,922,410	-	358,742	1,250,000	7,500,000	7,535,992	21,567,144
Transfers out	(26,144,733)	(4,299,792)	(25)	-	-	(582,300)	(31,026,850)
Total Other Financing Sources (Uses)	(21,222,323)	(4,299,792)	358,717	1,250,000	7,500,000	6,953,692	(9,459,706)
Net Change in Fund Balances	3,864,017	(988,419)	(25)	1,458,114	8,460,780	6,226,061	19,020,528
Fund Balances							
Beginning of year	94,468,013	6,591,230	25	6,035,594	11,857,101	14,327,360	133,279,323
End of year	\$ 98,332,030	\$ 5,602,811	\$ -	\$ 7,493,708	\$ 20,317,881	\$ 20,553,421	\$ 152,299,851

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, 2025

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

Net change in fund balances - total governmental funds (page 34)		\$ 19,020,528
<p>In the Statement of Activities, certain OPEB related inflows and outflows of resources are recognized in the current year, while others are deferred. The net effect of these OPEB related transactions are as follows:</p>		
Actual OPEB Expense	\$ 529,623	
Current year depreciation/amortization of certain deferred outflows	(1,481,344)	
Current year depreciation/amortization of certain deferred inflows	<u>2,611,551</u>	
		1,659,830
<p>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 outlay exceeded depreciation/amortization expense in the current period.</p>		
		9,954,934
<p>The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.</p>		
		(584,982)
<p>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 this amount.</p>		
		(1,184,254)
<p>The issuance of long-term debt (e.g., bonds and disaster loans payable) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Payment of SBITA liability	\$ (595,539)	
Payment of lease liability	(21,496)	
		(617,035)
<p>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.</p>		
		1,569,247
<p>In the Statement of Activities, certain pension-related inflows and outflows of resources are recognized in the current year, while others are deferred. The net effect of these pension-related transactions are as follows:</p>		
Current year employer pension expense per the retirement system	\$ (17,234,342)	
Current year pension expense - employee contributions paid by the Sheriff	(10,156,289)	
Current year amortization of certain pension-related deferred inflows and outflows	29,603	
Recognition of On-Behalf Payments made to pension plan by non-employer entities	14,486,510	
Deferral of current year pension contributions made by employer	<u>10,458,328</u>	
		(2,416,190)
Change in Net Position of Governmental Activities		<u>\$ 27,402,078</u>

The accompanying notes are 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, 2025

	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	\$ 69,407,362	\$ -	\$ 69,407,362	\$ 70,251,700	\$ (844,338)	\$ 67,525,000
Ad valorem taxes - payments in lieu of	257,502	-	257,502	257,600	(98)	208,000
Sales and use taxes	31,849,740	40,809	31,890,549	32,982,600	(1,092,051)	31,165,000
Intergovernmental	19,826,599	43,872	19,870,471	19,435,690	434,781	17,929,100
Service charges, fees, and commissions	65,009,462	(209,696)	64,799,766	65,658,227	(858,461)	62,952,127
Fines and forfeitures	-	-	-	-	-	-
Interest	4,003,777	-	4,003,777	3,788,300	215,477	3,615,000
Miscellaneous	5,459,269	-	5,459,269	5,598,000	(138,731)	5,091,500
Total Revenues	195,813,711	(125,015)	195,688,696	197,972,117	(2,283,421)	188,485,727
Expenditures						
Current						
Public Safety						
Executive	2,168,272	21,822	2,190,094	2,221,860	31,766	2,180,000
Management Services	31,276,563	(114,049)	31,162,514	31,960,321	797,807	32,184,050
Finance and Administrative	16,772,580	1,147,400	17,919,980	18,334,220	414,240	16,502,400
Revenue & Taxation	4,583,180	400,419	4,983,599	5,049,975	66,376	6,014,900
Operations	28,502,716	(184,382)	28,318,334	28,363,825	45,491	29,198,200
Special Operations	6,894,882	116,220	7,011,102	7,066,435	55,333	7,465,700
Technical Services	18,082,431	49,999	18,132,430	18,266,200	133,770	17,260,800
Internal Management	-	-	-	-	-	-
Criminal Investigations	16,768,315	(44,875)	16,723,440	16,776,180	52,740	17,000,800
Special Investigations	11,683,058	(105,866)	11,577,192	11,661,870	84,678	11,834,400
Corrections	33,989,519	(160,329)	33,829,190	33,940,775	111,585	32,551,100
Non-departmental	5,855	-	5,855	-	(5,855)	-
Total Expenditures	170,727,371	1,126,359	171,853,730	173,641,661	1,787,931	172,192,350
Excess (Deficiency) of Revenues over Expenditures	25,086,340	(1,251,374)	23,834,966	24,330,456	(495,490)	16,293,377
Other Financing Sources (Uses)						
Transfers in	4,922,410	-	4,922,410	4,882,100	40,310	5,056,300
Transfers out	(26,144,733)	-	(26,144,733)	(26,144,900)	167	(19,250,000)
Total Other Financing Sources (Uses)	(21,222,323)	-	(21,222,323)	(21,262,800)	40,477	(14,193,700)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	3,864,017	(1,251,374)	2,612,643	3,067,656	(455,013)	2,099,677
Fund Balance						
Beginning of year	94,468,013	(6,493,971)	87,974,042	87,974,042	-	87,736,349
End of year	\$ 98,332,030	\$ (7,745,345)	\$ 90,586,685	\$ 91,041,698	\$ (455,013)	\$ 89,836,026

The accompanying notes are integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

911 Emergency Communications Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended: June 30, 2025

	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Amended Budget Positive (Negative)	Proposed Budget
Revenues						
Taxes						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-
Intergovernmental	7,139,832	-	7,139,832	7,400,000	(260,168)	7,450,000
Service Charges, Fees and Commissions	6,737	-	6,737	7,400	(663)	5,000
Fines and Forfeitures	-	-	-	-	-	-
Interest	259,505	-	259,505	261,100	(1,595)	301,000
Miscellaneous	-	-	-	-	-	-
Total Revenues	7,406,074	-	7,406,074	7,668,500	(262,426)	7,756,000
Expenditures						
Current						
Public Safety						
Technical Services						
Salaries and Benefits	-	-	-	-	-	-
General Operating Expenditures	2,423,370	311,870	2,111,500	2,287,900	176,400	2,708,600
Materials and Supplies	139,974	40,950	99,024	109,400	10,376	463,500
Cost of Goods Sold	-	-	-	-	-	-
Travel	7,351	-	7,351	8,500	1,149	36,000
Programs and Activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Outlay	18,203	(105,265)	123,468	130,600	7,132	1,017,500
Intergovernmental	1,505,803	-	1,505,803	1,505,803	-	1,505,803
Total Expenditures	4,094,701	247,555	3,847,146	4,042,203	195,057	5,731,403
Excess (Deficiency) of Revenues Over Expenditures	3,311,373	(247,555)	3,558,928	3,626,297	(67,369)	2,024,597
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(4,299,792)	-	(4,299,792)	(4,299,792)	-	(4,435,000)
Capital Leases	-	-	-	-	-	-
Sales of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(4,299,792)	-	(4,299,792)	(4,299,792)	-	(4,435,000)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(988,419)	247,555	(740,864)	(673,495)	(67,369)	(2,410,403)
Fund Balance						
Beginning of Year	6,591,230	68,490	6,659,720	6,659,720	-	6,859,493
End of Year	\$ 5,602,811	\$ 316,045	\$ 5,918,856	\$ 5,986,225	\$ (67,369)	\$ 4,449,090

The accompanying notes are integral part of this statement.

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

**Proprietary Funds
Statement of Net Position
June 30, 2025**

	Governmental Activities Internal Service
Assets	
Current Assets	
Cash and cash equivalents	\$ 9,718,719
Share of pooled assets - general pool	702,743
Accounts Receivable	-
Total Current Assets	<u>10,421,462</u>
Non-current Assets	
Investments	4,956,084
Receivables (net of allowance for uncollectibles)	-
Due from other funds	-
Prepays	1,165,882
Other assets	1,999
Total Non-current Assets	<u>6,123,965</u>
Total Assets	<u>\$ 16,545,427</u>
Liabilities	
Current Liabilities	
Accounts payable and other current liabilities	\$ 502,920
Due to other funds	200,000
Claims and judgments payable	1,979,557
Total Current Liabilities	<u>2,682,477</u>
Non-Current Liabilities	
Claims and judgments payable	11,707,065
Total Non-Current Liabilities	<u>11,707,065</u>
Total Liabilities	<u>14,389,542</u>
Net Position	
Restricted for:	
Claims and judgments	-
Unrestricted	2,155,885
Total Net Position	<u>2,155,885</u>
Total Liabilities and Net Position	<u>\$ 16,545,427</u>

The accompanying notes are integral part of this statement.

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

**Proprietary Funds
Statement of Revenues, Expenses,
and Change in Net Position
For the Year Ended June 30, 2025**

	Governmental Activities Internal Service
	<hr/>
Revenues	
Service charges, fees and commissions	
Premiums	\$ 31,170,118
	<hr/> 31,170,118
Miscellaneous	
Subrogations	161,218
Claims refunds	-
Other	-
	<hr/> 161,218
	<hr/>
Total Revenues	31,331,336
	<hr/>
Expenses	
Claims and judgments	33,350,132
Refunds - Employee Deductions	8,193
Administrative expenses	1,015,903
Premiums	5,422,854
Miscellaneous	1,240
	<hr/>
Total Expenses	39,798,322
	<hr/>
Operating Income (Loss)	(8,466,986)
Non Operating Revenues	
Interest income	536,233
	<hr/>
Income (Loss) Before Transfers	(7,930,753)
Transfers In	9,500,000
Transfers Out	-
	<hr/>
Change In Net Position	1,569,247
Net Position	
Beginning of year	586,638
	<hr/>
End of year	\$ 2,155,885
	<hr/> <hr/>

The accompanying notes are integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2025

	Governmental Activities
	Internal Services
Cash Flows from Operating Activities	
Premiums received from employer	\$ 24,218,649
Premiums received from employees	4,056,524
Premiums received from retirees	2,638,792
Premiums received from others	256,153
Receipts from subrogations	161,218
Claim refunds received	-
Miscellaneous cash receipts	-
Deposits in escrows returned	-
Claims and judgments paid	(31,467,310)
Administrative fees paid	(1,292,598)
Insurance premiums paid	(5,386,038)
Miscellaneous expenses paid	(35,149)
Amounts paid to other funds	(21)
Amounts received from other funds	-
Net Cash Provided (Used) by Operating Activities	<u>(6,849,780)</u>
Cash Flows from Non-Capital Financing Activities	
Operating transfers in	9,500,000
Operating transfers out	-
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>9,500,000</u>
Cash Flows from Investing Activities	
Purchases of investments	(228,131)
Maturities of investments	-
Interest received	536,233
Net Cash Provided (Used) by Investing Activities	<u>308,102</u>
Increase (Decrease) in Cash and Cash Equivalents	2,958,322
Cash and Cash Equivalents	
Beginning of year	7,463,140
End of year	<u>\$ 10,421,462</u>
Reconciliation to Balance Sheet	
Cash and Cash Equivalents	9,718,719
Share of Pooled Assets - General Pool	702,743
TOTAL	<u>\$ 10,421,462</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating income (loss)	<u>\$ (8,466,986)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for)	
operating activities	
Changes in assets and liabilities:	
(Increase) decrease in:	
accounts receivable	-
due from other funds	-
prepaids	36,816
other assets	-
Increase (decrease) in:	-
accounts payable	(276,695)
due to other funds	(21)
claims payable	1,857,106
other liabilities	-
Net adjustments	<u>1,617,206</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (6,849,780)</u>

The accompanying notes are integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Fiduciary Funds
Statement of Net Position
June 30, 2025

	Custodial Funds
Assets	
Cash and cash equivalents	\$ 2,156,539
Share of pooled assets - general pool	179,286
Share of pooled assets - bureau pool	72,614,655
Due from other funds	-
	<hr/>
Total Assets	74,950,480
	<hr/>
Liabilities	
Due to other funds	-
Due to taxing bodies and others	74,950,480
	<hr/>
Total Liabilities	74,950,480
	<hr/>
Net Position	<hr/> \$ - <hr/>

The accompanying notes are integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Fiduciary Fund
Statement of Changes in
Fiduciary Net Position
For the Year Ended June 30, 2025

	Custodial Funds
	June 30, 2025
	<hr/>
ADDITIONS	
Tax, fines, commissions and other fees	\$ 1,207,033,273
Deposits:	
Sheriff's sales	15,167,765
Garnishments	6,276,190
Inmate deposits	2,442,062
Other	454,587
Amounts received from other funds	-
Interest	5,851,733
	<hr/>
Total Additions	1,237,225,610
	<hr/>
REDUCTIONS	
Deposits Settled To:	
Sheriff's General Fund	161,357,715
Taxing bodies and others	1,052,288,865
Litigants/defendants	11,929,516
Attorneys, appraisers, and others	6,687,469
Other Reductions:	
Commissary Sales Fund	-
Inmate withdrawals	845,178
Professional services	-
Amounts paid to other funds represent interest, commissions and fees	2,274,562
Amounts abandoned to State	-
Bank service charges	-
Amounts pending distribution	1,842,305
	<hr/>
Total Reductions	1,237,225,610
	<hr/>
Net Increase (Decrease) in Fiduciary Net Position	-
	<hr/>
Net position - beginning	-
Net position - ending	<hr/> \$ - <hr/>

The accompanying notes are integral part of this statement.

Jefferson Parish Sheriff's Office
Harvey, Louisiana

Notes to Financial Statements
June 30, 2025

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 benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. Additionally, a component unit can be an organization for which the nature and significance of its relationship with the primary government is such that exclusions would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and issue debt without approval of the Parish Council.

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

2. Description of Activities

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

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

3. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

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

Fund Financial Statements

Separate financial statements are provided for the governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements of the Sheriff. Funds are used by the Sheriff to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The funds of the Sheriff are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental funds are used to account for all or most of the Sheriff's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all financial activities of the Sheriff not accounted for in some other fund. Major individual governmental funds are reported as separate columns in the fund financial statements. The Sheriff reports the following "major" governmental funds:

- The **General Fund** is the general operating fund of the Sheriff. It is used to account for all financial resource except those required to be accounted for in another fund.
- The **911 Emergency Communications Special Revenue Fund** is used to account for funds remitted to the Sheriff under a cooperative endeavor agreement with the Parish in order to administer the daily operations and maintenance of the Parish's 911 Emergency Communications District.
- The **Federal Grants Special Revenue Fund** accounts for those grants received directly from the federal government and for those grants not accounted for in any other fund. The grants accounted for include COPS, TSA Canine, and Gulf Coast High Intensity Drug Trafficking (HIDTA) grants.
- The **Communications Reserve Capital Project Fund** accounts for the proceeds of the Sheriff that have been set aside for communication infrastructure improvements, Homeland Security Grant Program (HSGP) and Urban Area Security Initiative (UASI) received from the U.S. Department of Justice via the City of New Orleans and/or the Jefferson Parish Council. The funds are being expended on the Region 1 Interoperability Project.
- The **Buildings & Improvements Capital Project Fund** accounts for monies set aside from the General Fund for capital improvements to Sheriff's Office buildings and facilities.

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The proprietary fund type is accounted for on the economic resources' measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of this fund type are included on the balance sheet. Proprietary fund type operating statements represent increases (i.e., revenues) and decreases (i.e., expenses) in net position. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of the timing of related cash flows.

The fiduciary fund type also uses the economic resources measurement focus, meaning they track all assets and liabilities (current and long-term), and the full accrual basis, recognizing revenues and expenses when earned/incurred, not when cash changes hands, to show changes in net position for assets held for others.

5. Assets, Liabilities and Net Position/Fund Equity

A. Cash and Investments

For reporting purposes, cash and cash equivalents include amounts in demand deposits and petty cash. For the purposes of the statement of cash flows, the Proprietary Funds consider all highly liquid investments with a maturity of three months or less when purchased, to be cash equivalents.

In accordance with GASB Codification Section 150, investments are generally stated at fair value. Money market investments that have a remaining maturity at time of purchase of one year or less are not stated at fair value but are stated at costs or amortized cost. Money market investments include short-term, highly liquid debt instruments such as commercial paper and U.S. Treasury and agency obligations.

Louisiana Revised Statutes (LRS 33:2955) authorized the Sheriff to invest in 1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government, 2) bonds, debentures,

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

notes or other evidence of indebtedness issued or guaranteed by federal agencies of U.S. government instrumentalities, 3) direct security repurchase agreements of any federal book entry only securities, 4) time certificates of deposits of state banks organized under the law of Louisiana and national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations, 5) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 194, 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 of Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

B. Pooled Assets

The Sheriff follows the practice of pooling its cash and investments in order to maximize earning potential. All funds participate in the pool except for the Tax Collector Custodial Fund and the Sheriff's Account Custodial 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 in interfund payable and the General Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Interest earned on pooled cash and investments is allocated each month to each individual fund based on the average balance of its share of pooled assets.

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

C. Interfund Receivables/Payables

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

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

D. Inventories and Prepaid Items

The cost of material and supplies acquired by governmental funds are recorded as expenditures at the time of purchase. It is management's opinion that the inventor of such materials and supplies at June 30, 2025 would not be material to the financial statements.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payments made to vendors for services that will benefit periods beyond June 30, 2025, are recorded as prepaid items in both the government-wide and fund financial statements. These items will be recognized as expenses or expenditures when the benefit or expense is consumed rather than when purchased.

E. Deferred Outflows and Deferred Inflows of Revenues

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

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

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

Lease Receivable and Deferred Inflows of Resources. Lease-related amounts are recognized at the inception of leases in which the Sheriff is the lessor. The Sheriff's Office's leases receivables are measured at the present value of lease payments expected to be received during the lease terms. The deferred inflow of resources is recorded in an amount equal the corresponding lease receivable plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The inflow of resources is recognized in systematic and rational manner over the term of the lease.

F. Capital Assets

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed and are included in construction in progress.

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

G. Right-to-Use Assets

The Sheriff has recorded right-to-use assets as a result of implementing GASB 87. The right-to-use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary changes necessary to place the lease into service. The right-to-use lease assets are amortized on a straight-line basis over the life of the related lease.

H. Compensated Absences

The Sheriff's Office permits employees to accumulate earned but unused vacation and sick leave benefits. A liability is recognized in the government-wide financial statements for all accumulated leave that is attributable to services already rendered, that accumulates, and that is more likely than not to be taken or settled in cash or noncash compensation rather than forfeited. For governmental funds, a liability is recognized only when the leave has matured - such as through employee resignation or retirement. Additionally, salary-related payments directly associated with compensated absences are also recorded as liabilities in accordance with GASB Codification Section C60.

I. Long-term Obligations

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

In the fund financial statements, governmental fund types recognized 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 with 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.

J. Fund Equity

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

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

K. Use of Estimates

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

L. Subsequent Events

The Sheriff has evaluated subsequent events through December 29, 2025, the date the financial statements were available to be issued.

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

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$9,954,934 difference are as follows:

Capital Outlay	\$ 18,347,922
Depreciation Expense	<u>(8,392,988)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position - governmental activities</i>	<u>\$ 9,954,934</u>

Another element of that reconciliation states that "The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase Net Position." The details of this \$584,982 are as follows:

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

Cost of assets disposed of during the year	\$ (6,276,445)
Accumulated depreciation on assets disposed of	<u>5,691,463</u>
Net adjustment to increase (decrease) <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position - governmental activities</i>	<u>\$ (584,982)</u>

Finally, pension-related expenses are recognized in the fund financials in the year that they occur, but for the Government-wide financial statements, certain inflows and outflows of resources and pension expenses are recognized in the current year, while others are deferred and amortized in the future. The \$2,416,190 difference related to pension fund recognition is broken down as follows:

Current year employer pension expense per the Sheriff's Pension Fund	\$ (17,234,342)
Current year pension expense for employee contributions paid by the Sheriff	(10,156,289)
Current year amortization of certain pension-related deferred inflows and outflows	29,603
Recognition of On-Behalf Payments made to pension plan by non-employer entities	14,486,510
Deferral of current year pension contributions made by the Sheriff	<u>10,458,328</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position - governmental activities</i>	<u>\$ (2,416,190)</u>

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Budgetary Information

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

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

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

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General and Special Revenue Funds.

In accordance with the Louisiana Local Government Budget Act (LRS 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 implantation letter. All amendments to the budget must also be approved by the Sheriff. Budget amounts included in the statements are as originally adopted or as finally amended by the Sheriff as of June 24, 2025.

2. Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 24, 2025. The most significant of the changes made are described below:

Revenues of the General Fund were increased by \$9,486,390. The increase was seen in all categories, especially ad valorem taxes, up \$2,776,300, service charges and commissions, up \$2,706,100, sales taxes, up \$1,817,600 and intergovernmental, up \$1,506,590. Ad valorem taxes went up due to a millage increase of 7.00 that took effect January 1, 2023.

Expenditures of the General Fund were increased by \$1,449,311. A breakdown by bureau follows:

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Fund/Bureau	Proposed Budget	Amendments	Amended Budget
General Fund			
Executive	\$ 2,180,000	\$ 41,860	\$ 2,221,860
Management Services	32,184,050	(223,729)	31,960,321
Finance and Administrative	16,502,400	1,831,820	18,334,220
Revenue and Taxation	6,014,900	(964,925)	5,049,975
Operations	29,198,200	(834,375)	28,363,825
Special Operations	7,465,700	(399,265)	7,066,435
Technical Services	17,260,800	1,005,400	18,266,200
Criminal Investigations	17,000,800	(224,620)	16,776,180
Special Investigations	11,834,400	(172,530)	11,661,870
Corrections	32,551,100	1,389,675	33,940,775
Total	\$ 172,192,350	\$ 1,449,311	\$ 173,641,661

The decrease of \$223,729 in the Management Services bureau resulted from a decrease in capital outlay of \$732,700, offset by an increase of \$242,000 in general operating expenditures.

The increase of \$1,831,820 in the Finance and Administrative bureau resulted from an increase in capital outlay for the purchase of departmental vehicles.

The decrease of \$964,925 in the Revenue and Taxation bureau resulted primarily from a decrease in all expense categories.

The decrease of \$834,375 in the Operations bureau was the result primarily from a decrease in salaries and benefits.

The increase of \$1,005,400 in the Technical Services bureau resulted primarily from an increase of \$618,800 in salaries and benefits.

The decrease of \$224,620 in the Criminal Investigations bureau resulted primarily from a decrease in general operating expenditures.

The decrease of \$172,530 in the Special Investigations bureau resulted primarily from a decrease in general operating expenditures.

The increase of \$1,389,675 in the Corrections bureau resulted primarily from an increase in salaries and benefits. The increase was primarily in health insurance coverage.

The decrease of \$7,069,100 in Other Financing Sources (Uses) was caused by a decrease in Transfers in of \$174,200. Transfers out increased by \$6,894,900.

The end result of the above noted changes was to change of the proposed budgeted proposed surplus of \$2,099,677 to a projected surplus of \$3,067,656. The estimated ending fund balance of the general fund is budgeted at \$91,041,698 which is 52.4 percent of currently budgeted expenditures (higher than the target of 20.0 percent of operating expenditures).

The 911 Emergency Communications Special Revenue Fund (a major fund) had its revenue decrease \$87,500 during the year. The budgeted expenditures of this fund were decreased by \$1,689,200. This decrease is made up of a decrease in general operating expenditures of \$420,700, a decrease in materials and supplies of \$354,100 and a

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

decrease of \$886,900 in capital outlay. The intergovernmental costs remained at \$1,505,803 (which is made up of reimbursements to the Parish Eastbank Fire Department for fire dispatchers and payments to the Cities of Kenner and Gretna for alternate PSAPs). Transfers out decreased \$135,208 to reimburse the Sheriff's General Fund for police and EMS dispatchers, IT personnel, the 911 District Commander, the 911 District Clerk, the Training Coordinator, and the Quality Assurance/Quality Control Manager.

The Sheriff's Non-Major Special Revenue Funds with Budgets also had a few changes during the year. Overall, revenues increased by \$1,091,054 and expenditures increased by \$343,954. The net changes in revenues was primarily seen in 1) the Commissary Sales Special Revenue Fund, which saw a decrease of \$41,500 in service charges, fees and commissions, 2) the State Asset Forfeiture Fund, which saw an increase of \$1,174,500 in fines and forfeitures, and 3) all funds saw a decrease of \$6,950 in interest.

The increase in expenditures is attributed to the net of 1) an increase of \$18,900 in Commissary Sales, 2) an increase of \$37,250 in the State Asset Forfeiture Special Revenue Fund, 3) a decrease of \$49,500 in the Crime Lab Fees Special Revenue Fund.

3. Expenditures in Excess of Appropriations

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

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

The Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General Fund presents a comparison of the legally adopted budget with actual data on the budgetary basis. Since accounting principles on the budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity difference in excess (deficiency) of revenues and other sources over expenditures and other uses for the year ended June 30, 2025, is presented below:

	General Fund
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 2,612,643
Basis Difference	
To adjust for accrual of sales taxes and service charges, fees and commissions	168,887
To adjust for expenditures for unpaid invoices	597,820
To adjust for expenditures for payroll accrual	(524,420)
To adjust for expenditures related to contiguous liabilities	-
Timing Differences	
To adjust from encumbrances	1,009,087
To adjust for unearned grant revenue	-
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 3,864,017</u>

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

On the Non-Major Special Revenue Funds that adopt annual budgets, the same differences noted above exist between the actual data on a GAAP basis and actual data on the budgetary basis. A reconciliation of the resulting basis,

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

timing, and entity differences in excess (deficiency) of revenues and other resources over expenditures and other uses for the year ended June 30, 2025 is presented below.

	Non-major Special Revenue
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis) - Non-Major Special Revenue Funds w/Budgets	\$ 741,982
Basis Difference	
To adjust for accrual of grant revenue	-
To adjust for expenditures for unpaid invoices	(4,333)
Entity Differences	
To record excess (deficiency) of revenues and other sources over expenditures and other uses for non-budgeted funds	-
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) - All Non-Major Special Revenue Funds	<u>\$ 737,649</u>

6. Reconciliation of Budgetary Basis to GAAP Basis of Accounting for 911 Emergency Communications Special Revenue Fund

The Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - 911 Emergency Communications Special Revenue 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 difference in excess (deficiency) of revenues and other sources over expenditures and other uses for the year ended June 30, 2025, is presented below:

	911 Emergency Communications Special Revenue
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis) - 911 Emergency Communications Special Revenue Fund	\$ (740,864)
Basis Difference	
To adjust for accrual of grant revenue	-
To adjust for expenditures for unpaid invoices	(247,555)
Entity Differences	
To record excess (deficiency) of revenues and other sources over expenditures and other uses for non-budgeted funds	-
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) - 911 Emergency Communications Special Revenue Fund	<u>\$ (988,419)</u>

7. Negative Net Position/Deficit Fund Balances

At June 30, 2025, none of the Sheriff's funds had negative Net Position or deficit fund balances other than the Auto Loss and General Liability Fund, which had a deficit fund balance of \$7,722, and the Region One O&M Fund, which had a deficit fund balance of \$1,224.

NOTE D - DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

1. Deposits with Financial Institutions and Investments

Deposits with Financial Institutions

The deposits at June 30, 2025, consisted of the following:

	<u>Cash</u>	<u>Certificates of Deposit</u>	<u>Other</u>	<u>Total</u>
Deposits in Bank Accounts per Balance Sheet	\$ 192,389,688	\$ -	\$ 12,400	\$ 192,402,088
Bank Balances of Deposits Exposed to Custodial Credit Risk:				
A. Uninsured and uncollateralized	\$ -	\$ -	\$ -	\$ -
B. Uninsured and collateralized with securities held by the pledging institution	-	-	-	-
C. Uninsured and collateralized with securities held by the pledging institution's trust department or agent but not in the Sheriff's name	-	-	-	-
Total Bank Balances Exposed to Custodial Credit Risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Bank Balances - All Deposits	<u>\$ 196,322,579</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,322,579</u>

Petty cash is not required to be reported in the note disclosure; however, to aid in reconciling amounts reported on the Statement of Net Position to the amounts reported in this note, the Sheriff held \$12,400 in petty cash at June 30, 2025. Petty cash was in the General Fund and 911 Communications Fund. This makes up the Other Cash shown above.

Investments

Custodial Credit Risk

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

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

<u>Type of Investment</u>	<u>Investments Exposed to Custodial Credit Risk</u>		<u>All Investments Regardless of Custodial Credit Risk Exposure</u>	
	<u>Uninsured, Unregistered, and Held by Counterparty</u>	<u>Uninsured, Unregistered, and Held by Counterparty's Trust Department or Agent by Not in the Entity's Name</u>	<u>Reported Amount</u>	<u>Fair Value</u>
U.S. Instrumentalities Discount Notes	\$ 12,826,386	\$ -	\$ 12,826,386	\$ 12,722,466
Municipal Bonds	4,744,443	-	4,744,443	4,685,307
Commercial Paper	369,898	-	369,898	353,062
Total Categorized Investments	<u>\$ 17,940,727</u>	<u>\$ -</u>	<u>17,940,727</u>	<u>17,760,835</u>
Louisiana Asset Management Pool			13,754,948	13,754,948
Goldman Sachs Government Fund Money Market			251,392	251,392
Total Investments			<u>\$ 31,947,067</u>	<u>\$ 31,767,175</u>

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

Concentration of Credit Risk

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

LAMP (State Pool)	\$ 13,754,948	43.3%
US Treasury	9,105,211	28.7%
FNMA	2,131,003	6.7%
Issuers with Amounts Less Than 5 Percent	6,776,013	21.3%
	<u>\$ 31,767,175</u>	<u>100.0%</u>

Credit Risk Investments

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

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

S&P or Moody's Rating	Fair Value
A	\$ 391,959
A+	250,123
A1	134,606
AA	3,676,465
AA-	353,062
AA+	3,166,649
Aa1	9,105,210
Aaa	556,259
AAA	126,501
AAAm	14,006,341
	<u>\$ 31,767,175</u>

Interest Rate Risk

As June 30, 2025, the average number of days to maturity of investments held was 1,435 days.

Fair Value Disclosures

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

The Sheriff had the following recurring fair value measurements:

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

The following table set forth by level, within the fair value hierarchy, the Sheriff's fair value measurements at June 30, 2025:

Type of Security	Level 1	Level 2	Level 3	Total
Corporate Securities	\$ 353,062	\$ -	\$ -	\$ 353,062
Municipal Bonds	598,023	4,087,285	-	4,685,308
U.S. Government and Agencies	9,105,210	3,617,255	-	12,722,465
Money Market	251,392	-	-	251,392
Total	<u>\$ 10,307,687</u>	<u>\$ 7,704,540</u>	<u>\$ -</u>	<u>\$ 18,012,227</u>

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

2. Pooled Assets

A reconciliation of pooled assets held in the General Pool at June 30, 2025 is presented below:

Pooled Assets	General Pool
Cash	\$ 100,141,923
Investments	26,811,090
Accrued Interest receivable	-
Less: unallocated interest and fiscal charges	-
Less: accounts payable	-
Net Pooled Assets	<u>\$ 126,953,013</u>

Fund	Equity in Pool
Major Funds	
General Fund	\$ 78,847,915
Communications Reserve Capital Project Fund	7,494,038
Buildings and Improvements Capital Project Fund	20,356,936
Non-Major Funds	
Special Revenue Funds	4,435,065
Debt Service	-
Capital Project Funds	14,937,031
Internal Service Funds	702,743
Fiduciary - Custodial Funds	179,285
Total Equity in Pool	<u>\$ 126,953,013</u>

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2025 is presented below:

Pooled Assets	Bureau Pool
Cash	\$ 73,237,991
NSF receivables	-
Less: unallocated interest and fiscal charges	(623,336)
Net Pooled Assets	<u>\$ 72,614,655</u>

Tax Collector Custodial Funds	Equity in Pool
Miscellaneous Fees	\$ 278,371
Criminal Cash Bonds	3,799,785
\$15 Criminal Cash Fees	78,068
Fines	3,105,350
School Bus Safety Program	-
Property Tax	5,719,597
Sales Tax	59,633,484
LA Offset	-
Total Equity in Pool	<u>\$ 72,614,655</u>

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

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.2)	\$ 100,141,923	\$ 26,811,090
Bureau Pool (See Footnote D.2) - Custodian Funds	73,237,991	-
General Fund	1,393,836	-
Major Governmental Funds	4,478,596	-
Non-major Governmental Funds	1,274,484	-
Internal Service Funds	9,718,719	4,956,085
Fiduciary - Custodial Funds	2,156,539	-
Total (See Footnote D.1)	\$ 192,402,088	\$ 31,767,175

Since Custodial Funds are not included in the government-wide statements, the deposit balances of \$192,402,088 shown above are reduced by \$75,394,530 (the amount of cash held in the Bureau Pool and in the Custodial funds) and then increased by \$7,774,904 (the amount of cash held in the Custodial Funds that are due to the Sheriff's Office) to arrive at a cash balance of \$124,782,462. This is the amount of cash shown on the government-wide Statement of Net Position.

4. Receivables

Receivables at June 30, 2025 consist of the following:

	General	Major Governmental Funds	Other Governmental Funds	Total Governmental Funds	Internal Service	Total
Receivables:						
Ad Valorem taxes	\$ 301,636	\$ -	\$ -	\$ 301,636	\$ -	\$ 301,636
Sales taxes	5,571,956	-	-	5,571,956	-	5,571,956
Intergovernmental	2,412,702	1,940,921	2,774,792	7,128,415	-	7,128,415
Service charges, fees and commissions	10,250,055	-	-	10,250,055	-	10,250,055
Interest	-	-	-	-	-	-
Accounts and other	1,437,664	-	15,840	1,453,504	-	1,453,504
Subtotal	19,974,013	1,940,921	2,790,632	24,705,566	-	24,705,566
Less: Allowance for uncollectibles	-	-	-	-	-	-
Net Receivables - Governmental Funds	19,974,013	1,940,921	2,790,632	24,705,566	-	24,705,566
Add: Lease Receivables	266,506	-	-	266,506	-	266,506
Less: Receivables from Sheriff's Office Custodial Funds						
Ad Valorem taxes and costs	(397,531)	-	-	(397,531)	-	(397,531)
Sales taxes	(2,739,506)	-	-	(2,739,506)	-	(2,739,506)
Commissions on sales taxes	(4,590,644)	-	-	(4,590,644)	-	(4,590,644)
Fines and expungment fees	(47,223)	-	-	(47,223)	-	(47,223)
	(7,774,904)	-	-	(7,774,904)	-	(7,774,904)
Net Receivables - Government-wide	\$ 12,465,615	\$ 1,940,921	\$ 2,790,632	\$ 17,197,168	\$ -	\$ 17,197,168

Intergovernmental receivables also include \$1,444,134 of 911 fees collected by the Parish of Jefferson from service providers that is owed to the Sheriff's 911 Emergency Communications Special Revenue Fund (see Note D.7).

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

5. Capital Assets

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

	Balance June 30, 2024	Prior Period Adjustment	Restated June 30, 2024	Additions	Deletions	Balance June 30, 2025
Governmental Activities:						
Capital Assets Not Being Depreciated						
Land	\$ 2,715,775	\$ -	\$ 2,715,775	\$ 471,276	\$ (466,276)	\$ 2,720,775
Construction in Progress	-	-	-	8,920,087	-	8,920,087
Total Capital Assets Not Being Depreciated	<u>\$ 2,715,775</u>	<u>\$ -</u>	<u>\$ 2,715,775</u>	<u>\$ 9,391,363</u>	<u>\$ (466,276)</u>	<u>\$ 11,640,862</u>
Capital Assets Being Depreciated						
Buildings and Improvements	\$ 73,071,085	\$ -	\$ 73,071,085	\$ -	\$ (3,695)	\$ 73,067,390
Furniture & Fixtures	82,769,219	-	82,769,219	2,428,598	(643,060)	84,554,757
Vehicles and Heavy Equipment	53,890,616	-	53,890,616	6,527,961	(5,163,414)	55,255,163
Infrastructure	5,409,339	-	5,409,339	-	-	5,409,339
Less Accumulated Depreciation	<u>(144,391,210)</u>	<u>-</u>	<u>(144,391,210)</u>	<u>(8,392,988)</u>	<u>5,691,463</u>	<u>(147,092,735)</u>
Total Capital Assets Being Depreciated, Net	<u>\$ 70,749,049</u>	<u>\$ -</u>	<u>\$ 70,749,049</u>	<u>\$ 563,571</u>	<u>\$ (118,706)</u>	<u>\$ 71,193,914</u>
Capital Assets Being Amortized						
Lease equipment	\$ 431,790	\$ -	\$ 431,790	\$ 1,537,542	\$ -	\$ 1,969,332
IT Subscriptions	18,750,337	486,186	19,236,523	-	-	19,236,523
Less Accumulated Amortization	<u>(2,300,613)</u>	<u>1,639,004</u>	<u>(661,609)</u>	<u>(2,958,314)</u>	<u>-</u>	<u>(3,619,923)</u>
Total Capital Assets Being Amortized, Net	<u>\$ 16,881,514</u>	<u>\$ 2,125,190</u>	<u>\$ 19,006,704</u>	<u>\$ (1,420,772)</u>	<u>\$ -</u>	<u>\$ 17,585,932</u>
Capital Assets Summary:						
Capital Assets Not Depreciated	\$ 2,715,775	\$ -	\$ 2,715,775	\$ 9,391,363	\$ (466,276)	\$ 11,640,862
Capital Assets Being Depreciated	215,140,259	-	215,140,259	8,956,559	(5,810,169)	218,286,649
Capital Assets Being Amortized	19,182,127	486,186	19,668,313	1,537,542	-	21,205,855
Total Cost of Capital Assets	<u>237,038,161</u>	<u>486,186</u>	<u>237,524,347</u>	<u>19,885,464</u>	<u>(6,276,445)</u>	<u>251,133,366</u>
Less Accumulated Depreciation/Amortization	<u>(146,691,823)</u>	<u>1,639,004</u>	<u>(145,052,819)</u>	<u>(11,351,302)</u>	<u>5,691,463</u>	<u>(150,712,658)</u>
Capital Assets, Net	<u>\$ 90,346,338</u>	<u>\$ 2,125,190</u>	<u>\$ 92,471,528</u>	<u>\$ 8,534,162</u>	<u>\$ (584,982)</u>	<u>\$ 100,420,708</u>

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

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

	Depreciation Expense
Governmental Activities	
Executive	\$ 116
Management Services	2,237,104
Finance and Administrative	3,540,969
Revenue & Taxation	223
Operations	510,860
Special Operations	1,392,574
Technical Services	555,464
Criminal Investigations	13,910
Special Investigations	136,774
Corrections	4,994
 Total Depreciation Expenses - Governmental Activities	 <u>\$ 8,392,988</u>

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

6. Taxes Paid Under Protest

The unsettled balance due to taxing bodies and others at June 30, 2025 includes \$5,032,804 paid under protest. This amount represents protested sales taxes of \$4,256,879 and protested ad valorem taxes of \$775,925. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LRS 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 Custodial Fund pending resolution of the protest.

7. Operating and Maintenance Agreements

Operating and Maintenance Agreements

Under Parish Resolution No. 118115, dated December 15, 2011, the Sheriff is the administrator of the 911 Emergency Communications District, formerly run by the Parish. Effective January 1, 2012, the Sheriff took over the daily operations of the district. Under this agreement, the Parish continues to receive the 911 fees paid by citizens to their respective telephone companies. These fees are then remitted to the Sheriff in the month or quarter after collection. During 2025, the Parish collected and remitted \$7,139,832 in current fees to the Sheriff. This amount is recognized as intergovernmental revenues in the 911 Emergency Communications Special Revenue Fund (see Note D.14).

The 911 Emergency Communications District has a maintenance and support agreement with Tritech Software Systems, a CentralSquare Company for the various components of the 911 Computer-Aided Dispatch (CAD) System. When the system was installed, the Parish deferred a portion of the cost to this maintenance program. For 2025, the 911 Emergency Communications District paid \$406,191 under this contract.

The 911 District Viper-as-a-Service (VaaS) telecommunications system that has been implemented since 2016, was upgraded during the fiscal year 2025. The upgrade provided new equipment and software for the VaaS system. Under this agreement, the 911 District does not own the telephone switches and equipment. Instead, it is subscribing for these services from the vendor (West Safety Solutions/Intrado Life & Safety Solutions) and is only required to pay a monthly service fee. Currently, the monthly fee is \$23,000 per month. During 2025, the 911 District expensed \$115,001 on this contract.

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

As part of operating the 911 Emergency Communications District, the Sheriff is obligated to distribute a portion of the 911 funds to the Parish and other agencies as a reimbursement of 911-related operating costs. The Jefferson Parish Eastbank Fire Department is paid \$103,935 monthly to reimburse it for Fire Dispatcher costs. The City of Kenner and the City of Gretna are paid a monthly amount of \$17,583 and \$3,965, respectively, as reimbursement for maintaining back-up PSAP-stations. Effective, January 1, 2014, an agreement was signed which calls for the 911 Emergency Communications District to reimburse the Sheriff's General Fund for the costs of providing call-takers and law enforcement dispatchers. This agreement provides for a reimbursement of actual costs not to exceed certain maximums set forth on a pay scale agreed to within the contract. On that same day, January 1, 2014, the Sheriff took over the responsibility of dispatching Emergency Medical Service (EMS) calls. A separate agreement also allows the Sheriff's General Fund to be reimbursed for EMS. Dispatchers based on actual costs not to exceed certain maximums set forth on a pay scale agreed to within the contract.

The Sheriff's 911 Fund also has an agreement with the Sheriff to reimburse the Sheriff's General Fund for costs associated with assigning three computer technicians to the 911 District. Finally, the Sheriff's 911 Fund reimburses the Sheriff's General Fund for the cost of the 911 District Commander, the 911 District Clerk, the Training

Coordinator, and the Quality Assurance/Quality Control Manager that does not exceed certain maximums set forth within the agreement.

For 2025, the total amounts distributed under these agreements are as follows:

		Amount Distributed
Sheriff's General Fund	911 Police & EMS Dispatch/Train/QA/QC	\$ 3,854,869
Sheriff's General Fund	911 Commander & Clerk	126,834
Sheriff's General Fund	911 IT Technicians	318,089
		<u>4,299,792</u>
Jefferson Parish Eastbank Fire	Dispatch	1,247,223
City of Kenner PD	PSAP	211,000
City of Gretna PD	PSAP	47,580
Total Intergovernmental		<u>1,505,803</u>
Total		<u>\$ 5,805,595</u>

8. Leases

Lessor Leases

The Sheriff leases land/space associated with cell tower service providers and building space to local enterprises under agreements expiring at varying intervals until fiscal year 2030. The lease receivable which totaled \$266,506 as of June 30, 2025, is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount of 2.1% using the current practical expedient.

The Sheriff also leases building space and land/tower space under noncancelable lease agreements which are determined to be short term leases under GASB 87 and recognized as revenue as payments are received. The total lease revenue for fiscal year 2025 is \$53,758.

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

Leasee Leases

The Sheriff has negotiated various agreements to office space and antenna space within Jefferson Parish. The term of the leases extended in varying intervals through September 2028. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of inception. The lease liabilities are measured at a discount rate of 2% to 4% using the current practical expedient. As a result of the leases, the Sheriff has recorded right-to-use lease assets with a total net book value of \$1,257,451 at June 30, 2025.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2025 are as follows:

Fiscal Year	Principal	Interest	Total
2026	467,407	39,094	506,501
2027	437,001	22,515	459,516
2028	376,435	7,697	384,132
2029	4,182	18	4,200
	<u>\$ 1,285,025</u>	<u>\$ 69,324</u>	<u>\$ 1,354,349</u>

9. Subscription Agreements

The Sheriff's Office has negotiated various subscription-based software solutions. The term of the agreements extended in varying intervals through April 2031. The agreements qualify as other than short-term arrangements under GASB 96 and, therefore, have been recorded at the present value of the future minimum payments as of the date of inception. Neither subscription has a stated interest rate; accordingly, the Sheriff's Office estimated incremental borrowing rate of 2% was used to discount the subscription payments. The total liability balance remaining at June 30, 2025 was \$17,033,355.

The future minimum subscription obligations and the net present value of these minimum payments as of June 30, 2025 were as follows:

Fiscal Year	Principal	Interest	Total
2026	\$ 1,903,219	\$ 716,396	\$ 2,619,615
2027	2,038,414	630,500	2,668,914
2028	2,564,547	524,684	3,089,231
2029	2,573,955	409,876	2,983,831
2030	2,692,202	291,629	2,983,831
Thereafter	5,261,018	209,340	5,470,358
	<u>\$ 17,033,355</u>	<u>\$ 2,782,425</u>	<u>\$ 19,815,780</u>

10. Long-Term Debt

Compensated Absences

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

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

Sick leave is accrued at the rate of 10 to 15 days per year, according to the years of service. Sick leave is granted in total at the beginning of the fiscal year or on a prorated basis upon beginning employment if hired during the year.

Earned but unused sick leave can be carried from one fiscal year to the next; however, the maximum carryover is 45 days. Upon separation, an employee will not be paid for any accumulated sick leave.

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

The related pension costs associated with the future payment of compensated absences are computed at the rate of 22.50 percent. The accumulated liability as of June 30, 2025 is as follows:

	Amount
Annual and Sick Leave	\$ 3,515,266
Related pension costs	790,935
Total	\$ 4,306,201

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

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, 2025:

Type of Debt	Balance			Balance	Due Within
	June 30, 2024	Additions	Deletions		
Subscription Based IT Asset Obligations	\$ 18,859,836	\$ -	\$ (1,826,481)	\$ 17,033,355	\$ 1,903,219
Lease Obligations	262,281	1,473,459	(450,715)	1,285,025	467,407
Compensated Absences	3,121,945	4,671,918	(3,487,664)	4,306,199	4,306,199
Total OPEB Liability (See Note F.2)	27,755,029	-	(2,975,438)	24,779,591	-
Total Long-Term Debt	<u>\$ 49,999,091</u>	<u>\$ 6,145,377</u>	<u>\$ (8,740,298)</u>	<u>\$ 47,404,170</u>	<u>\$ 6,676,825</u>

Because most of the leave issued each year is used in the current fiscal year, the Sheriff considers the entire balance of compensated absences as due in less than one year. In addition, the total OPEB liability is related to future benefits and there are no plans to fund this liability in the near future. Thus, the government-wide Statement of Net Position includes the \$6,676,825 shown above as payable within one year and the remaining balances of \$40,727,345 is shown as due in more than one year. The General Fund will be used to liquidate the total OPEB liability.

11. Restrictions of Net Position and Fund Balance Components

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

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

Net Position - Restricted for 911 Emergency Communications

This reserve of \$5,602,811 represents the funds restricted for the purpose of operating and maintaining the 911 Emergency Communications District. These funds are remitted to the Sheriff under a cooperative endeavor agreement with the Parish and can only be spent on 911 District activities.

Fund Balance - Restricted for 911 Emergency Communications Operations and Maintenance

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

Fund Balance - Assigned to Communications Projects and Equipment

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

Fund Balance - Assigned to Computer Equipment

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

Fund Balance - Assigned to Other Capital Projects

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

Fund Balance - Assigned to Corrections

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

Fund Balance - Assigned to Contingencies

While the Sheriff does not maintain a minimum fund balance, it does maintain a "contingency" balance that has been set-aside for future emergencies (currently set at \$56,909,124 and subject to change based on efforts to maintain adequate levels of fund balance to mitigate current and future risks).

Fund Balance - Assigned for Other Law Enforcement Purposes

These amounts represent the remaining fund balances in the specific Special Revenue, Debt Service or Capital Projects that have not been explained above. These fund balances are assigned for use in the purpose set forth in each governmental fund. Included in the various categories of fund balances are encumbrances that remained open at year end. In the General Fund, the assigned fund balance for Other law enforcement purposes is made up of open encumbrances totaling \$5,251,804.

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

Fund Balance - Unassigned

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

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

	General	Major Governmental Funds	Other Governmental Funds	Total
Non-spendable	\$ -	\$ -	\$ -	\$ -
Restricted to:				
911 Emergency Communications	-	5,602,811	-	5,602,811
	-	5,602,811	-	5,602,811
Assigned to:				
Communications projects and equipment	-	7,493,708	-	7,493,708
Computer equipment	-	-	3,126,878	3,126,878
Other Capital Projects	-	20,317,881	-	20,317,881
Investigative Recording System	-	-	11,810,153	11,810,153
Corrections	-	-	897,043	897,043
Contingencies (emergencies)	56,909,124	-	-	56,909,124
Subsequent year's expenditures	-	-	-	-
Other law enforcement purposes	5,251,804	-	4,719,347	9,971,151
	62,160,928	27,811,589	20,553,421	110,525,938
Unassigned	36,171,102	-	-	36,171,102
Total Fund Balance	\$ 98,332,030	\$ 33,414,400	\$ 20,553,421	\$ 152,299,851

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

12. Interfund Transactions

Interfund Receivables/Payables

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 3,585,068	\$ 29,443
Major Funds		
Federal Grants Special Revenue Fund	-	534,747
911 Communications Fund	-	3,874
	-	538,621
Other Governmental Funds		
Multi Jurisdictional Task Force	-	-
Region 1 Communications O&M Special Revenue Fund	-	84,862
Crime Lab Fees Special Revenue Fund	14,364	-
LED Sinking Fund	-	-
State and Local Grants Special Revenue Fund	-	2,625,709
LLEBG and JAG Grants Special Revenue Fund	-	120,797
	14,364	2,831,368
Total Governmental Funds	3,599,432	3,399,432
Internal Service Funds		
Auto Loss and Professional Liability	-	-
Group Health and Life Insurance	-	200,000
	-	200,000
Custodial Funds		
Sheriff's Account	-	-
	-	-
Total All Funds	\$ 3,599,432	\$ 3,599,432

Amounts due to the General Fund from the various Custodial Funds are included in accounts receivable of the General Fund and in amounts due to taxing bodies and others in the Custodial Funds in the Fund Financial Statements. The amounts included sales tax receivables, ad valorem taxes receivable, fines, commissions, interest, etc. These amounts netted to \$7,774,904 and are eliminated in the conversion to the government-wide financial statements - See Note D.4.

Interfund Transfers

A summary of interfund transfers by fund type for the fiscal year ended June 30, 2025 is as follows:

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

Fund		Transfers In	Transfers Out
General Fund	911 Emergency Communications	\$ 4,299,792	\$ -
	Recreation & Relief Fund	-	20,000
	Communications Reserve Fund	-	1,250,000
	Buildings and Improvement Capital Fund	-	7,500,000
	Commissary Sales Fund	582,300	-
	Federal Grants	25	358,741
	State and Local Grants	-	15,992
	Computer Equipment Capital Project	-	500,000
	Investigative Reporting System	-	7,000,000
	Auto Loss and General Liability Internal Svc		2,500,000
	Group Health and Life Internal Svc		7,000,000
	PILOT	40,293	-
		<u>4,922,410</u>	<u>26,144,733</u>
Major Funds			
911 Emergency Communications Fund	General Fund	-	4,299,792
Federal Grants Special Revenue	General Fund	358,741	25
Communications Reserve Fund	General Fund	1,250,000	-
Buildings and Improvement Fund	General Fund	7,500,000	-
		<u>9,108,741</u>	<u>4,299,817</u>
Other Governmental Funds			
State and Local Grants	General Fund	15,992	-
Recreation and Relief Fund	General Fund	20,000	-
Computer Equipment Capital Project	General Fund	500,000	-
Investigative Recording System	General Fund	7,000,000	-
Commissary Fund	General Fund	-	582,300
PILOT	General Fund	-	40,293
		<u>7,535,992</u>	<u>622,593</u>
Total Governmental Funds		<u>21,567,143</u>	<u>31,067,143</u>
Internal Service Funds			
Auto Loss and Professional Liability		2,500,000	-
Group Health and Life Insurance		7,000,000	-
		<u>9,500,000</u>	<u>-</u>
Total All Funds		<u>\$ 31,067,143</u>	<u>\$ 31,067,143</u>

The principal purpose of each transfer is as follows:

- 1) The 911 Communications Special Revenue Fund transferred \$4,299,792 to the Sheriff's General Fund to reimburse it for 911 Police and EMS Dispatchers, 911-related IT personnel, the 911 District Commander and Clerk, the Training Coordinator, and the Quality Assurance/Quality Manager salaries,
- 2) \$1,250,000 was transferred from the General Fund to the Communications Reserve Fund to pay for the future lease of Motorola radios,
- 3) The General Fund transferred \$7,500,000 to the Buildings and Improvements Capital Fund,
- 4) The Commissary Sales Special Revenue Fund transferred \$582,300 to the General Fund (which was its budgetary surplus for the year),
- 5) Federal Grants cash matches totaled \$358,741,
- 6) \$7,000,000 was transferred from the General Fund to the Investigative Recording System Fund to pay for the purchase of body cameras and software,
- 7) The General Fund transferred \$500,000 to the Computer Equipment Capital Project Fund for the future purchases of laptops,

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

- 8) \$2,500,000 was transferred from the General Fund to the Auto Loss and General Liability Internal Service Fund as a one-time cash infusion, and
- 9) \$7,000,000 was transferred from the General Fund to the Group Health and Life Insurance Internal Service Fund as a one-time cash infusion into this fund to cover unanticipated losses.

Interfund Elimination

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

13. Taxes and Commissions

Ad Valorem Tax

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

Ad valorem taxes are levied based on property values determined by the Jefferson Parish Assessor's Office (a separate entity). All land and residential improvements are assessed at 10 percent of its fair market value, and other property at 15 percent of its fair market value. A homestead exemption is in effect which essentially makes the first \$75,000 of assessed value exempt from taxes.

The number of mills levied on the 2024 and 2023 tax rolls was 15.28. This is the maximum amount allowed under prevailing statutes. Each year, the Parish Assessor assesses the value of property throughout the Parish. Once the property is reassessed, the taxing agencies issue their tax levy up to the amount authorized. For 2025, ad valorem tax collections totaled \$69,407,362, which included current tax collections of \$38,080,900, tax collections designated to JPSO of \$31,212,992 and back taxes (taxes from prior years) of \$113,470. These amounts are recognized as revenue in the Sheriff's General Fund.

Payments in Lieu of Taxes and Tax Abatements

As of June 30, 2025, the Sheriff provided tax abatements primarily through one program - the Payment in Lieu of Tax (PILOT) program. In addition, the State of Louisiana offers a number of programs that provide tax abatements within the Parish that the Sheriff operates in, including the Restoration Tax Abatement (RTA) Program, the Industrial Tax Exemption Program (ITEP), and the Enterprise Zone (EZ) Program. Details of each program follow.

- The Sheriff enters into ad valorem (property) tax abatement agreements with local business through the Parish's economic development arm - the Jefferson Parish Economic Development and Port District (JEDCO). JEDCO is authorized under LRS 34:2021 et seq, as well as LRS 39:991 to 1001, inclusive, and other constitutional and statutory authority to acquire, own, lease, rent, repair, renovate, improve, finance, sell and dispose of facilities that are determined by JEDCO to be instrumental to the removal of blight, the redevelopment of distressed areas, or to promote economic development through the creation of jobs, or to enhance the tax base of Jefferson Parish through the construction, renovation, or rehabilitation of improvements, other than for public utility facilities. JEDCO utilizes a **Payment in Lieu of Tax (PILOT) program**, which includes a sale-leaseback agreement on targeted facilities whereby JEDCO, a political subdivision exempt from property taxes, takes title to the property and leases the property back to the

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

business. Rent or lease payments are then made to the local governments in lieu of ad valorem (property) taxes on the property. The amounts of the payments under the agreements are negotiated between JEDCO and the business and can result in partial or total tax abatements. The payments are then made over an agreed-upon number of years (typically anywhere from 3 to 20 years). JEDCO typically sets dollar investment thresholds, as well as job creation or retention goals within the agreement. Failure to comply with these thresholds can affect the amount of tax abatement on a go forward basis.

There are currently five (5) active PILOT programs in the Parish. Payments received or due at June 30, 2025 under these PILOT agreements amounted to \$2,162,792 and were allocated to the following agencies:

Taxing Agency	2024 PILOT Payments
Jefferson Parish	\$ 1,263,957
Jefferson Parish School Board	481,130
Jefferson Parish Sheriff's Office	257,502
Jefferson Parish Coroner	25,952
East Jeffers on Levee District	14,944
West Jefferson Levee District	119,307
	<u>\$ 2,162,792</u>

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

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

Under this program, the amount of the improvements (i.e., the "contract value") is not included in the tax assessment until the abatement period had ended and the property is assessed with the improvements taken into account. Because the Parish Assessor does not reassess the value of the property until the abatement period has expired, it is not possible to calculate the true amount of taxes abated in any one year. The amounts shown are estimated maximum amount of taxes that would be abated if the full contract value as adjusted for depreciation were added to the assessed value (which would hardly ever be the case). The actual amount of taxes abated can be substantially less than what is noted. At year end, there are 10 active RTA abatement contracts in the Parish.

- The **Industrial Tax Exemption Program (ITEP)** is a full, 100 percent exemption from local ad valorem (property) taxes as authorized in the Louisiana Constitution of 1974, Article VII, Part 2, Section 21(F), as amended by the Governor's Executive Order No. JBE 2016-26. Participating companies are eligible to

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

receive an initial five (5) year exemption, plus the opportunity for a five (5) year renewal, for a total of ten (10) years of full exemption from local property taxes. The program is available only to manufacturers.

Manufacturing businesses are defined as those with a North American Industry Classification System (NAICS) code of 31, 32, or 33. General categories include food manufacturers and manufacturers of durable and non-durable goods. The types of specific businesses eligible to receive ITEP exemptions are varied, including fertilizer and pesticide manufacturers, petrochemical manufacturers, industrial equipment and machinery manufacturers, and even breweries. Up until now, Louisiana has had no job creation or capital investment thresholds required for eligibility. The exemption applies to all improvements to land, buildings, machinery, equipment, and any other property that is part of the manufacturing process. Maintenance capital (i.e., property replacements and refurbishments) is also eligible for the exemption. The land on which the manufacturing establishment is located is not eligible for the exemption. An advance notification of intent to apply for the tax exemption is filed with the Louisiana Office of Economic Development (LED) Office of Business Development. The LED then presents the application to the Louisiana Board of Commerce and Industry for review and approval. The applicant files an annual report with the Parish Assessor listing the exempted property so that it may be separately listed on the tax rolls.

While the ITEP program is still available and being used, the recent Governor's Executive Order has placed several limitations and new criteria on the ITEP program until the statute could be revisited. At year end, there are 56 active ITEP abatements in the Parish.

- The **Enterprise Zone (EZ) program** is a jobs program that gives tax incentives to a business hiring from certain specified targeted groups of individuals. The program is authorized under LRS 51:1787. Fifty (50) percent of the net new jobs created must be filled with individuals meeting one of the program's four certification requirements. The business does not need to be located in an Enterprise Zone, but merely creating additional jobs. Minimum qualifications require the business to create at least (5) jobs within 2 years or to increase its nationwide workforce by 10 percent within one year, whichever is less. EZ incentives include income tax and corporate franchise tax credits at the state level, as well as partial sales/use tax rebates or refundable investment income tax credits on state and local sales taxes charged for construction materials, machinery and equipment during the stated project period. EZ incentives are in addition to other state-sponsored incentives, such as the ITEP or RTA program incentives. During 2024, the total amount of EZ refunds claimed on local sales taxes from the Parish was \$94,019.

The amount of tax abatements granted during 2025 under each program is as follows:

Source/Tax Abatement Program	Type of Tax	Total Amount of Taxes Abated	Sheriff's Share of Abated Taxes
State Level Abatements			
Restoration Tax Abatement (RTA) Program	Ad Valorem	\$ 649,810	\$ 79,074
Industrial Tax Exemption Program (ITEP)	Ad Valorem	\$ 6,304,287	\$ 740,320

Sales Tax

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 2024 was 9 ¾ percent. Of this 9 ¾ percent, 5 percent is levied by the State, 1 ½ 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 ¼ percent is levied by the Jefferson Parish Public School System and 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 2011 to 2022. In April 2012, based on a parish-wide election, the ¼ cent Law Enforcement District sales tax was extended indefinitely (i.e., converted to a permanent tax).

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

Commissions

As Ex-Officio Tax Collector of the Parish of Jefferson, the Sheriff is responsible for the collection and distribution of ad valorem taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, fines, costs and forfeitures imposed by the district courts. On all collections (other than ad valorem taxes), the Sheriff receives a "commission" ranging from 9 ½ to 15 percent of the amount collected. This funding mechanism was designed to provide a steady funding stream to the Sheriff so that the major taxing agencies in the Parish (the Parish, the School System, and the Sheriff) would not be competing against each other for tax dollars. Per the schedule below, the Sheriff received \$52,835,339 in commissions during 2025. After adjusting for accruals, the amount recognized in the General Fund as commission revenue in 2025 was \$53,437,488.

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

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

Tax/Distributed To	Sales Tax Rate	Annual Totals		
		Collections	Commissions	Coll Less Commissions Amount Paid
Jefferson Parish Public School System Tax	2.000%			
Jefferson Parish Public School System		264,224,575	21,757,056	242,467,519
		<u>264,224,575</u>	<u>21,757,056</u>	<u>242,467,519</u>
Jefferson Parish Drainage M&O Tax	0.167%			
Jefferson Parish Finance Department		21,112,879	2,012,126	19,100,753
City of Kenner		-	-	-
City of Gretna		842,786	81,394	761,392
City of Harahan		-	-	-
City of Westwego		-	-	-
Town of Grand Isle		63,047	5,845	57,202
Town of Jean Lafitte		-	-	-
		<u>22,018,712</u>	<u>2,099,365</u>	<u>19,919,347</u>
Jefferson Parish Drainage/Sewerage Tax	0.333%			
Jefferson Parish Finance Department		34,511,896	3,315,534	31,196,362
City of Kenner		6,788,487	643,451	6,145,036
City of Gretna		1,685,572	162,790	1,522,782
City of Harahan		401,598	24,603	376,995
City of Harahan-Bond		-	-	-
City of Westwego		448,934	35,412	413,522
Town of Grand Isle		126,097	11,687	114,410
Town of Jean Lafitte		74,844	5,253	69,591
		<u>44,037,428</u>	<u>4,198,730</u>	<u>39,838,698</u>
Jefferson Parish General Tax	0.500%			
Jefferson Parish Finance Department		51,068,787	4,896,787	46,172,000
City of Kenner - Bond		9,872,349	931,037	8,941,312
City of Gretna		2,463,588	237,059	2,226,529
City of Harahan		2,617,815	217,546	2,400,269
City of Westwego		671,094	52,861	618,233
Town of Grand Isle		162,329	14,582	147,747
Town of Jean Lafitte		112,262	7,883	104,379
		<u>66,968,224</u>	<u>6,357,755</u>	<u>60,610,469</u>
Jefferson Parish Law Enforcement Tax	0.125%			
Jefferson Parish Finance Department		22,085	1,328	20,757
City of Kenner		2,195,322	202,405	1,992,917
City of Gretna		544,358	51,624	492,734
City of Harahan		147,457	8,879	138,578
City of Westwego		133,744	9,593	124,151
Town of Grand Isle		40,577	3,662	36,915
Town of Jean Lafitte		12,539	-	12,539
Jefferson Parish Sheriff's Office		11,324,878	-	11,324,878
		<u>14,420,960</u>	<u>277,491</u>	<u>14,143,469</u>
Jefferson Parish Public Works Tax	0.500%			
Jefferson Parish Finance Department		51,068,787	4,896,406	46,172,381
City of Kenner - Bond		9,872,349	931,037	8,941,312
City of Gretna		2,463,588	237,059	2,226,529
City of Harahan		602,398	36,904	565,494
City of Westwego		671,094	52,861	618,233
Town of Grand Isle		162,329	14,582	147,747
Town of Jean Lafitte		112,262	7,883	104,379
		<u>64,952,807</u>	<u>6,176,732</u>	<u>58,776,075</u>

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

Jefferson Parish Sewerage Capital Tax	0.875%			
Jefferson Parish Finance Department		73,420,821	6,868,865	66,551,956
City of Kenner		15,367,265	1,416,834	13,950,431
City of Gretna		3,810,509	361,373	3,449,136
City of Harahan		1,032,191	62,163	970,028
City of Westwego		936,202	67,108	869,094
Town of Grand Isle		284,027	25,627	258,400
Town of Jean Lafitte		2,653	-	2,653
		<u>94,853,668</u>	<u>8,801,970</u>	<u>86,051,698</u>
Law Enforcement District Tax	0.250%			
City of Kenner		4,390,648	-	4,390,648
City of Gretna		1,088,717	-	1,088,717
City of Harahan		294,912	-	294,912
City of Westwego		267,485	-	267,485
Town of Grand Isle		81,151	-	81,151
Town of Jean Lafitte		34,066	-	34,066
Jefferson Parish Sheriff's Office		20,933,209	-	20,933,209
		<u>27,090,188</u>	<u>-</u>	<u>27,090,188</u>
New Orleans Airport Tax				
City of Kenner		1,640,571	155,853	1,484,718
City of New Orleans		1,640,571	155,853	1,484,718
New Orleans Aviation Board		1,640,571	155,853	1,484,718
		<u>4,921,713</u>	<u>467,559</u>	<u>4,454,154</u>
Occupancy/Tourism				
Jefferson Parish Finance Department		5,143,307	565,764	4,577,543
City of Kenner		784,848	85,080	699,768
City of Gretna		314,999	34,650	280,349
City of Harahan		58,303	6,368	51,935
City of Westwego		3,804	417	3,387
Town of Grand Isle		80,953	8,904	72,049
		<u>6,386,214</u>	<u>701,183</u>	<u>5,685,031</u>
Occupational Licenses and Permits				
Jefferson Parish Finance Department		13,241,591	1,985,859	11,255,732
City of Kenner		35,902	5,266	30,636
City of Westwego		2,925	431	2,494
Town of Grand Isle		-	-	-
Town of Jean Lafitte		39,592	5,940	33,652
Jefferson Parish Sheriff's Office		1,980	-	1,980
		<u>13,321,990</u>	<u>1,997,496</u>	<u>11,324,494</u>
Auto Rental Tax				
Jefferson Parish Finance Department		329,214	-	329,214
City of Kenner		329,214	-	329,214
City of Westwego		329,214	-	329,214
		<u>987,642</u>	<u>-</u>	<u>987,642</u>
Costs and Fees				
Jefferson Parish Sheriff's Office		9,536	-	9,536
		<u>9,536</u>	<u>-</u>	<u>9,536</u>
		624,193,657	52,835,339	571,358,318
Commissions				
Jefferson Parish Sheriff's Office		-	(52,835,339)	52,835,339
Total Taxes and Licenses Distributed	4.750%	<u>624,193,657</u>	<u>-</u>	<u>624,193,657</u>

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

Interest

Jefferson Parish Public School System	825,479	-	825,479
Jefferson Parish Finance Department	769,817	-	769,817
City of Kenner	160,140	-	160,140
City of Kenner - Bond	-	-	-
City of Gretna	41,030	-	41,030
City of Harahan	16,198	-	16,198
City of Westwego	11,104	-	11,104
Town of Grand Isle	3,217	-	3,217
Town of Jean Lafitte	1,228	-	1,228
City of New Orleans	5,040	-	5,040
New Orleans Aviation Board	5,040	-	5,040
Jefferson Parish Sheriff's Office	288,260	-	288,260
	<u>2,126,553</u>	<u>-</u>	<u>2,126,553</u>

Total Distributions \$ 626,320,210 \$ - \$ 626,320,210

Recap by Taxing Entity (Taxes Only)

	<u>Collections</u>	<u>Commissions</u>	<u>Amount Paid</u>
Jefferson Parish Public School System	264,224,575	21,757,056	242,467,519
Jefferson Parish Finance Department	249,919,367	24,542,669	225,376,698
City of Kenner	31,532,257	2,508,889	29,023,368
City of Kenner - Bond	19,744,698	1,862,074	17,882,624
City of Gretna	13,214,117	1,165,949	12,048,168
City of Harahan	5,154,674	356,463	4,798,211
City of Westwego	3,464,496	218,683	3,245,813
Town of Grand Isle	1,000,510	84,889	915,621
Town of Jean Lafitte	388,218	26,959	361,259
City of New Orleans	1,640,571	155,853	1,484,718
New Orleans Aviation Board	1,640,571	155,853	1,484,718
Jefferson Parish Sheriff's Office	32,269,603	(52,835,337)	85,104,942
	<u>624,193,657</u>	<u>-</u>	<u>624,193,659</u>

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

14. State Revenue Sharing

As the Ex-Officio Tax Collector, State Revenue Sharing funds provide by Article 7, § of the State Constitution totaling \$8,213,124 were received during the year and distributed by the Tax Collector Custodial Fund as follows:

<u>Agency</u>	<u>Amount</u>
State:	
Treasurer (East Jefferson Levee District)	\$ 383,609
Jefferson Parish:	
Coroner	97,574
Council	3,895,169
Public School System	1,599,455
Sheriff	1,299,614
Other:	
West Jefferson Levee District	660,334
Various State Pension Plans	277,369
	<u>\$ 8,213,124</u>

15. Service Charges and Fees

911 Fees

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

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

Current year revenues for these 911 fees totaled \$7,139,832. This is the net of \$8,620,710 in remittances from the Parish, a reversal of prior year receivables of \$(2,925,012), and an accrual of current year receivables of \$1,444,134 (see Note D.4). The receivables result from some of the 911 service providers remitting on a quarterly or annual basis, rather than monthly.

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

The Jefferson Parish Council (a separate entity) provides the Sheriff with a certain amount of office space at no cost. Also, the operations of the 911 Emergency Communications District are co-located in the 911 Emergency Operations Center (911/EOC) with the Parish's Departments of Homeland Security and Telecommunications. The building is held in the name of the Parish. When the District was under the control of the Parish, the District paid for a substantial portion of the cost of the new 911/EOC Center, as well as an annex to the Parish's Parking Garage.

The Sheriff is negotiating with the Parish administration on the amount of operating and maintenance costs the 911 District should be held accountable for. In February 2021, the decision was made between the Sheriff and Parish Administration that the Sheriff's 911 Fund would pay for a fourth of the operating and maintenance costs for the building the 911/Emergency Operations Center is housed. During 2025, the Sheriff's 911 Fund has paid \$94,856 on these types of costs.

NOTE E - CONTINGENCIES

1. Risk Management

The Statement of Net Position includes a liability for claims and judgements payable of \$14,186,622. This amount relates to the self-insurance activities of the Sheriff's Auto Loss and General Liability Program and its Group Health and Life program. A breakdown of this liability and a description of each program follows.

	Auto Loss and Professional Liability	Group Health and Life	General Liability	Total
Claims and judgements payable	\$ 11,707,065	\$ 1,979,557	\$ 500,000	\$ 14,186,622
Less: amount included in accounts payable	-	-		-
Total Claims and Judgements Payable	\$ 11,707,065	\$ 1,979,557	\$ 500,000	\$ 14,186,622

Auto Loss and General Liability

The Sheriff is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees and to the public; and natural disasters. To protect against these risks, the Sheriff participates in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). Under this program, general/professional liability claims are covered by insurance at the rate of \$100,000 per claim; with an aggregate stop-loss of \$500,000 to \$750,000 (depending on the loss year). Excess liability coverage is in effect for losses reported up until August 31, 1990. No excess coverage is available for losses reported after that date, thus, once the aggregate is met, the Sheriff is completely self-insured on general and professional liability cases.

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

The costs of servicing the auto loss claims and making claim payments are accounted for in the Auto Loss and Professional Liability Internal Service Fund. The General Fund provides an "operating subsidy" to the fund to finance the claims expense. The subsidy is treated as an "inter-fund service" and, accordingly, is shown as an expenditure of the General Fund and the 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.

With respect to General Liability, the General Fund is also used to accrue a liability as a possible loss contingency and recognize an expense for any claims that do not appear to qualify for recognition as a claim related to auto loss and/or professional liability.

At June 30, 2025, the Auto Loss and Professional Liability Internal Service Fund had a negative net position of \$7,722, after accruing an estimated \$11,707,065 in claims and judgments payable (\$8,133,089 for auto loss and \$3,573,976 for professional liability). This includes liabilities for claims incurred but not reported of \$406,250 for auto claims and \$97,500 for professional liability claims. These liabilities are based on the requirements of GASB Codification Section C50-Claims and Judgments, which requires a liability for claims be recorded in information prior to the issuance of the financial statements indicated that is probable and the loss can be reasonably estimated.

NOTE E - CONTINGENCIES (CONTINUED)

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 \$7,406,595 during the current fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$11,707,065 left to pay. The fund has assets of \$11,699,343 at June 30, 2025 available to pay these claims. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

Fiscal Year	Claims Payable July 1,	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable June 30,
2022-2023	6,616,656	2,522,989	(3,976,033)	5,163,612
2023-2024	5,163,612	9,774,148	(4,938,487)	9,999,273
2024-2025	9,999,273	7,406,595	(5,698,803)	11,707,065

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 \$325,000 per person. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These interfund premiums are treated as an inter-fund service and are shown on the fund financial statements as an expenditure to the General Fund and revenue to the Internal Service Fund. Excess liability for claims over the stop-loss is provided for through a commercial insurance carrier.

For claim loss year 2024, there were two claims amounting to approximately \$887,101 that exceed the stop loss amount of \$325,000 by \$137,101. For claim loss year 2025 through June 30, 2025, there were no claim(s) that breached the stop loss amount of \$325,000.

Any amount over the stop-loss amount will be reimbursed through our excess coverage. At June 30, 2025, a liability of \$1,979,557 has been accrued, which represents the amount of claims reported to the service agent but not yet paid and the amount of the claims incurred but not reported. The fund has assets of \$4,042,471 at June 30, 2025 available to pay these claims.

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

NOTE E - CONTINGENCIES (CONTINUED)

Fiscal Year	Claims Payable July 1,	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable June 30,
2022-2023	1,429,886	20,039,024	(20,106,015)	1,362,895
2023-2024	1,362,895	23,601,824	(23,134,476)	1,830,243
2024-2025	1,830,243	25,442,849	(25,293,535)	1,979,557

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 \$11,707,065 categorized as probable have been accrued in the Auto Loss and General Liability Internal Service Fund (see Note E.1 above).

3. Federal Assistance

The Sheriff participates in certain federal financial assistance programs. The programs have been audited in accordance with the Single Audit Act and OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200). Audits of prior years have not resulted in any disallowed costs; however, the grantor and state administrative agencies may perform additional examinations in the future. Based on past experience, the Sheriff believes that further examinations would not result in any material disallowed costs.

Hurricane Ida (4611-DR-LA)

Hurricane Ida was an extremely destructive Category 4 Atlantic hurricane in 2021 that became the second-most damaging and intense hurricane to make landfall in the state of Louisiana on record, behind Hurricane Katrina in 2005. In terms of maximum sustained winds at landfall (150 mph (240 km/h)), Ida tied 2020's Hurricane Laura and the 1856 Last Island hurricane as the strongest on record to hit the state. The remnants of the storm also caused a tornado outbreak and catastrophic flooding across the Northeastern United States. Hurricane Ida underwent rapid intensification over the Gulf of Mexico, and reached its peak intensity as a strong Category 4 hurricane while approaching the northern Gulf Coast, with maximum sustained winds of 150 mph (240 km/h).

On August 29, the 16th anniversary of Hurricane Katrina making landfall, Ida made landfall near Port Fourchon, Louisiana, devastating the towns of Grand Isle and Jean Lafitte. In addition, the southern parts of the Parish, including the communities of Grand Isle and Lafitte, suffered significant damage from storm and tidal surges. Throughout Jefferson Parish, the electric grid was extensively damaged, which resulted in numerous homes and businesses losing power for an extended period of time. In addition, the Sheriff's facilities and numerous vehicles incurred various levels of damage.

NOTE E - CONTINGENCIES (CONTINUED)

The Sheriff's Office provided emergency services before, during and after the Hurricane. Specifically, the Sheriff's Office utilized personnel, vehicles, and equipment to perform the following but not limited to law enforcement endeavors: Grand Isle based search and rescue operations, Lafitte based search and rescue operations, anti-looting task forces, and a higher level of patrol coverage within the first, second, third, and fourth districts.

Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. The work on these projects have been completed and almost all of the eligible amounts due under this event have been paid; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to obtain payments owed, which are dependent on the completion of GOHSEP required grant close out reviews. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

As of June 30, 2022, claims totaling \$9,448,821 have been initially estimated and in the process of being screened, FEMA peer reviewed, and authorized for claim submittal. A majority of the claims estimated were related to the

Sheriff's Office performance of emergency protective measures, which are taken before, during, and after a disaster to eliminate and reduce an immediate threat to life, public health, or safety, as well as to eliminate and or reduce an immediate threat of significant damage to public and private property.

During the fiscal year ending June 30, 2023, management, outsourced consultants, and peer reviewers participated in a screening process and subsequently identified costs of \$2,025,282 associated with operations that did not fully meet the eligibility parameters as established by FEMA's *Public Assistance Program and Policy Guide (PAPPG)*. As a result, management decreased the estimate of reimbursable costs from \$9,448,821 to \$7,423,539. Payments received in the amount of \$933,960 resulted in an adjusted estimate of \$6,489,579 in eligible cost reimbursements remaining.

During the fiscal year ending June 30, 2024, management outsourced consultants and peer reviewers continued their efforts and identified an additional \$735,017 in previously examined costs which were deemed eligible due to additional scrutiny and collaborating documentation. Payments received in the amount of \$2,721,105 resulted in an adjusted estimate of \$4,503,491 in eligible cost reimbursements remaining.

During the fiscal year ending June 30, 2025, management outsourced consultants, peer reviewers and grant close out specialists fro GOHSEP continued their efforts in completing grant close out reviews. Adjustments of \$17 were made and payments received in the amount of \$3,609,226, which resulted in an adjusted estimate of \$894,282 in eligible cost reimbursements remaining.

A summary of payments received and adjustments for the associated projects are as follows:

Fiscal Year Ending	Initial Estimate	Less Reduction	Less Payments Received	Revised Estimate
June 30, 2022	\$ 9,448,821	\$ (2,025,282)	\$ -	\$ 7,423,539
June 30, 2023	7,423,539	-	(933,960)	6,489,579
June 30, 2024	6,489,579	735,017	(2,721,105)	4,503,491
June 30, 2025	4,503,491	17	(3,609,226)	894,282

Payments related to this event are not yet complete as a number of projects are still undergoing grant close out reviews being performed by GOHSEP and/or GOHSEP authorized contractors. Additionally, management reserves the right to authorize additional project-based reductions in the event internal reviews, analysis, peer reviews, and grant close out reviews indicate costs incurred may not fully meet the reimbursement standards and parameters required by the *PAPPG*.

NOTE F - OTHER INFORMATION

1. Pension Plan

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

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

General Information about the Pension Plan

Plan Description/Benefits Provided

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

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

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

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

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

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

NOTE F - OTHER INFORMATION (CONTINUED)

Disability Benefits

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

Survivor Benefits

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

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

Back-Deferred Retirement Option Plan (Back-DROP)

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

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

Cost of Living Adjustments

Cost of living provisions for the LSPRF allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Member are eligible to receive a cost

NOTE F - OTHER INFORMATION (CONTINUED)

of living adjustment once they have attained the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions

In accordance with State Statute LRS 11:103, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2024, the actual employer contribution rate was 11.50%. Therefore, no additional contribution was allocated to the Plan's Funding Deposit Account.

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

For the year ended June 30, 2025, the contractually required composite contribution rate was 11.50% of annual payroll. The employee's rate is 10.25 percent (effective July 1, 2013). For those employees hired before July 1, 1999, the Sheriff contributes 7.00 percent of the employee's 10.25 percent share and the employee contributes 3.25 percent. For those employees hired after July 1, 1999, the employee is responsible for the entire 10.25 percent.

Also, in accordance with State Statutes, the LSPRF received ad valorem taxes, insurance premium taxes, and state revenue sharing funds from various agencies. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue by the fund and are excluded from pension expense for the year. The Sheriff's proportionate share of these non-employer contributions totaled \$5,153,058 during the measurement period. This amount is recognized in the government-wide financial statements on On-Behalf Payments from Contributing Entities and is included in operating grants and contributions on the Statement of Activities.

Employer and employee contributions to LSPRF for fiscal year 2025 were as follows:

<u>Source</u>	<u>Amount</u>	<u>Covered Payroll</u>	<u>Percent of Covered Payroll</u>
Employee	\$ 8,590,279	\$ 83,806,783	10.25%
Employer	9,663,254	83,806,783	11.50%

In addition to the required employer contributions shown above, the Sheriff paid \$795,074 of the employee's required contributions for those employees hired prior to July 1, 1999, which equates to 7.0% of their 10.25% contribution rate. This brings the Sheriff's total payment to the LSPRF during 2025 to \$10,458,328.

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

At June 30, 2025, the Sheriff reported a liability of \$58,164,730 for its proportionate share of the LSPRF Net Pension Liability (NPL). The NPL for LSPRF was measured as of June 30, 2024, and the total pension liability used to calculate the NPL was determined based on an actuarial valuation as of that date. The Sheriff's proportion of the NPL was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined. As of June 30, 2024, the most recent measurement date, the Sheriff's proportion was 9.626527%, a decrease of 0.649201 from the June 30, 2023 proportion.

For the year ended June 30, 2025, the Sheriff recognized a total pension expense of \$18,011,935. This amount was made up of the following:

NOTE F - OTHER INFORMATION (CONTINUED)

<u>Components of Pension Expense</u>	<u>Amount</u>
Sheriff's pension expenses per the LSPRF	\$ 17,917,837
Sheriff's amortization of its change in proportionate share	(683,495)
Sheriff's amortization of actual contributions over its proportionate share of contributions	(17,481)
Employee contributions paid for by the Sheriff	795,074
Total Pension Expense Recognized by Sheriff	<u>\$ 18,011,935</u>

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

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
a) Differences between expected and actual experience	\$ 11,549,249	1,320,879
b) Changes in assumptions	2,949,071	-
c) Net difference between projected and actual earnings on pension plan investments	-	5,487,716
d) Changes in proportion to NPL	3,410,856	4,014,096
e) Differences between the Sheriff's contributions and its proportionate share of contributions	-	13,645
f) Sheriff's contributions subsequent to the June 30, 2023 measurement date	10,458,328	-
	<u>\$ 28,367,504</u>	<u>\$ 10,836,336</u>

Deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the measurement date (\$10,458,328) will be recognized as a reduction of the LSPRF NPL in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources a deferred inflows of resources related to pensions, which net to \$7,072,840 will be recognized in pension expense as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amount of Amortization</u>
2026	\$ 840,087
2027	14,737,952
2028	(3,172,850)
2029	(5,332,349)

Actuarial Assumptions

The total pension liability for LSPRF in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurements:

NOTE F - OTHER INFORMATION (CONTINUED)

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.85% net of investment expense
Projected Salary Increases	5.0% (2.50% inflation and 2.5% merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Mortality Rates - Disabled	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2024 - 5 yrs, 2023 - 5 yrs, 2022 - 5 yrs, 2021 - 5 yrs, 2020 - 6 yrs, 2019 - 6 yrs
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the LSPRF and includes previously granted costs of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees, as they were deemed not to be substantively automatic.

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

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

NOTE F - OTHER INFORMATION (CONTINUED)

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Real Rate of Return
Equity Securities	62.0%	6.95%	4.29%
Bonds	25.0%	5.40%	1.33%
Alternative Investments	13.0%	6.31%	0.82%
Total	<u>100.0%</u>		<u>6.44%</u>
Inflation			<u>2.51%</u>
Expected Arithmetic Rate of Return			<u>8.95%</u>

Discount Rate. The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rates and that employer contributions from participating employers will be made at actuarially determined rates approved by PRSAC, taking into consideration the recommendation of the LSPRF's actuary. Based on those assumptions, the LSPRF's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the Sheriff's proportionate share of the net pension liability (asset) using the current discount rate of 6.85% as well as what the Sheriff's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage higher than the current rate.

	1.0% Decrease	Current Discount Rate	1.0% Increase
	5.85%	6.85%	7.85%
Sheriff's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 125,938,892</u>	<u>\$ 58,164,730</u>	<u>\$ 1,642,954</u>

Pension Plan Fiduciary Net Position. Detailed information about LSPRF's fiduciary net position is available in the separately issued 2023 financial report. This report can be found on the Louisiana Legislative Auditor's website (www.la.la.gov) in the database of reports under Control No. 72140763 - Louisiana Retirement Systems - Sheriffs.

Payables to the Pension Plan. At June 30, 2024, the Sheriff had \$0 in payables to LSPRF for the June 2025 employee and employer legally required contributions.

2. Other Post-Employment Benefits (OPEB)

Plan Description

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

NOTE F- OTHER INFORMATION (CONTINUED)

Benefits Provided

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

The life insurance amounts in force while employees are active are reduced by 50% upon retirement. Life insurance amounts are further reduced by a reduction formula as follows: amounts are reduced by 35% at age 65, reduced by 50% at age 70 and reduced by 65% at age 75. The retiree pays 100% of the "cost" for post-retirement life insurance, but it is only a partially unblended rate and there is thus an implied subsidy by the employer. That partially unblended rate has been completely "unblended" using the mortality table assumption in this valuation as a benchmark (described above under "Mortality") to determine the actual cost borne by the employer. The employer actually pays an implicit subsidy for the post-retirement life insurance which is more than the rate paid by the retiree. Based on historical experience, we have also assumed that 7.2% of retirees decline life insurance coverage.

Employees Covered by Benefit Terms

At June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	146
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	1,310
	<u>1,456</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$24,779,591 was measured as of June 30, 2025 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs - The total OPEB liabilities were determined using the following actuarial assumptions and other inputs, applied to all applicable measurement dates, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount Rate	3.93% annually (as of immediately preceding measurement date)
	5.20% annually (as of end of year measurement date)
Healthcare cost trend rates	5.5% annually for 10 years, 4.5% after
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of each applicable measurement date, as noted above.

NOTE F - OTHER INFORMATION (CONTINUED)

The demographic actuarial assumptions noted above were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

Changes in the Total OPEB Liability

Balance at June 30, 2024	<u>\$ 27,755,029</u>
Changes for the year:	
Service cost	318,243
Interest	1,053,413
Differences between expected and actual experience	315,825
Changes in assumptions	(2,761,640)
Benefits payments, net transfers, and direct expenses	<u>(1,901,279)</u>
Net changes	<u>(2,975,438)</u>
Balance at June 30, 2025	<u>\$ 24,779,591</u>

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate:

	1.0% Decrease (4.20%)	Current Discount Rate (5.20%)	1.0% Increase (6.20%)
Total OPEB Liability	\$ 30,061,030	\$ 24,779,591	\$ 20,694,192

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

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB Liability	\$ 21,158,886	\$ 24,779,591	\$ 29,493,805

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of \$241,449. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,975,535	\$ 5,092,449
Change in assumptions	591,916	5,280,052
Total	<u>\$ 5,567,451</u>	<u>\$ 10,372,501</u>

NOTE F - OTHER INFORMATION (CONTINUED)

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

<u>Years ending June 30,</u>	<u>Expense</u>
2026	(1,130,207)
2027	(1,130,207)
2028	(741,669)
2029	(621,248)
2030	(776,308)
Thereafter	(405,411)

3. Deferred Compensation Plan

The Sheriff offers his employees a deferred compensation plan (the plan) created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to all employees, permits them to defer a portion of their salary

until further years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

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

4. Accounting and Reporting Pronouncements

The GASB has issued the following statements:

Statement No. 101, "*Compensated Absences.*" The requirements of this Statement were adopted for the year ended June 30, 2025 and had no material impact on the financial statements.

Statement No. 102, "*Certain Risk Disclosures.*" The requirements of this Statement were adopted for the year ended June 30, 2025 and had no material impact on the financial statements.

Statement No. 103, "*Financial Reporting Model Improvements.*" The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2026.

Statement No. 104, "*Disclosure of Certain Capital Assets.*" The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2026.

NOTE G - SUBSEQUENT EVENT

1. Contract Negotiations between the Jefferson Parish Sheriff's Office and Axon for the Addition of Drone Product

As of June 30, 2025, the Jefferson Parish Sheriff's Office were in active negotiations with Axon to enhance our current agreement to include equipment and software for the DEDRONE Product. On August 15, 2025, the new agreement was executed, therefore, extending our contract through September 2034 and increasing our yearly payments per the schedule below:

Payment Date	Subtotal	Tax*	Total
September 2025	\$4,569,495.40	\$0.00	\$4,569,495.40
September 2026	\$5,136,183.74	\$0.00	\$5,136,183.74
September 2027	\$5,010,757.50	\$0.00	\$5,010,757.50
September 2028	\$4,983,382.12	\$0.00	\$4,983,382.12
September 2029	\$4,980,082.12	\$0.00	\$4,980,082.12
September 2030	\$4,980,082.12	\$0.00	\$4,980,082.12
September 2031	\$5,747,907.47	\$0.00	\$5,747,907.47
September 2032	\$5,747,907.47	\$0.00	\$5,747,907.47
September 2033	\$5,747,907.47	\$0.00	\$5,747,907.47
September 2034	\$5,747,907.47	\$0.00	\$5,747,907.47
Total	\$52,651,612.88	\$0.00	\$52,651,612.88

*Tax is estimated based on rates applicable at the date of quote and subject to change at the time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.

NOTE H - PRIOR PERIOD ADJUSTMENT

1. IT Subscription Prior Period Adjustment

During the fiscal year ended June 30, 2025, the Sheriff discovered that the IT Subscription capital asset was not recorded at the correct amount based on the terms of the agreement. In addition, the accumulated amortization calculation was corrected. This error has been corrected by restating the beginning net position of the governmental activities as of July 1, 2024. The impact of the restatement on the balances of the IT Subscription and related accumulated amortization is shown in Note D.5.

The effect of the correction on the previously issued financial statements is as follows:

Governmental Activities:

Net Postion, July 1, 2024, as previously reported:	132,506,395
Corrections of error	<u>2,125,190</u>
Net Postion, July 1, 2024, as restated:	<u>\$ 134,631,585</u>

This correction has been reflected in the accompanying financial statements.



**REQUIRED SUPPLEMENTARY INFORMATION
NET PENSION LIABILITY SCHEDULES**



JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Schedule 1

Required Supplementary Information -
Schedule of Sheriff's Proportionate Share of the Net Pension Liability
Louisiana Sheriff's Pension & Relief Fund
Last 10 Fiscal Years (Amounts in thousands of dollars)

	(1) 2025	(1) 2024	(1) 2023	(1) 2022	(1) 2021	(1) 2020	(1) 2019	(1) 2018	(1) 2017	(1) 2016	(1) 2015
Sheriff's proportion of the net pension liability (asset)	9.626527%	10.275728%	8.615899%	9.241801%	9.306959%	10.249954%	10.405062%	10.346951%	9.983099%	10.065721%	9.950224%
Sheriff's proportionate share of the net pension liability (asset)	\$ 58,164,730	\$ 90,300,765	\$ 70,028,844	\$ (4,579,777)	\$ 64,414,888	\$ 48,484,630	\$ 39,899,755	\$ 44,805,129	\$ 63,361,681	\$ 44,868,126	\$ 39,402,939
Sheriff's covered payroll	\$ 81,222,372	\$ 82,371,418	\$ 63,908,823	\$ 67,359,980	\$ 68,707,996	\$ 71,635,886	\$ 71,615,112	\$ 71,668,047	\$ 68,179,704	\$ 66,737,336	\$ 63,696,949
Sheriff's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	71.61%	109.63%	109.58%	-6.80%	93.75%	67.68%	55.71%	62.52%	92.93%	67.23%	61.86%
Plan fiduciary net position as a percentage of the total pension liability	89.40%	83.94%	83.90%	101.04%	84.73%	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%

- (1) The amounts presented for each fiscal year were determined as of the measurement date (i.e, the beginning of the fiscal year and/or the prior fiscal year).
 2) Per annual audit reports of the Louisiana Sheriff's Pension and Relief Fund, the assets are accumulated in a cost-sharing, multiple-employer defined benefit pension plan in accordance with the provisions of LRS 11:2171.
 The above-referenced audit reports do not disclose assets held in a trust that meets the criteria of GASB codification P22.101 or P52.101.

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

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

	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Sheriff's contractually required contribution	(2) 9,333,449	9,495,973	9,472,862	7,833,358	8,251,369	8,411,191	8,773,878	9,130,933	9,496,024	9,374,721	9,509,966
Contributions by Sheriff in relation to the contractually required contribution	9,637,880	9,346,146	9,472,766	7,833,358	8,246,150	8,411,191	8,775,770	9,130,931	9,496,022	9,374,428	9,509,966
Contribution deficiency (excess)	(3) \$ (304,431)	\$ 149,827	\$ 96	\$ -	\$ 5,219	\$ -	\$ (1,892)	\$ 2	\$ 2	\$ 293	\$ 0
Sheriff's covered payroll	\$ 83,806,783	\$ 81,222,372	\$ 82,371,418	\$ 63,908,823	\$ 67,359,980	\$ 68,707,996	\$ 71,635,886	\$ 71,615,112	\$ 71,668,047	\$ 68,179,704	\$ 66,737,336
Contractually required contributions as a percentage of covered payroll	11.14%	11.69%	11.50%	12.26%	12.25%	12.25%	12.25%	12.75%	13.25%	13.75%	14.25%

- (1) The amounts presented are for the fiscal year ended June 30, XX for each year.
- (2) Information obtained from monthly pension reports filed with the Louisiana Sheriff's Pension and Relief Fund (the plan fiduciary).
- (3) Differences related to miscellaneous refunds or timing issues that occurred during the year.
- (4) Per annual audit reports of the Louisiana Sheriff's Pension and Relief Fund, the assets are accumulated in a cost-sharing, multiple-employer defined benefit pension plan in accordance with the provisions of LRS 11:2171. The above-referenced audit reports do not disclose assets held in a trust that meets the criteria of GASB codification P22.101 or P52.101.

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

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

	<u>FY 2025</u>	<u>FY 2024</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>
Total OPEB Liability								
Service Cost	\$ 318,243	\$ 328,831	\$ 373,795	\$ 443,799	\$ 459,960	\$ 490,507	\$ 653,824	\$ 610,685
Interest	1,053,413	1,168,505	1,115,314	722,631	719,117	1,311,595	1,201,286	1,170,394
Changes of Benefit Terms	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	315,825	(4,157,869)	1,826,582	3,644,219	1,488,958	(7,177,653)	2,729,779	(310,277)
Changes of Assumptions	(2,761,640)	(689,368)	(741,159)	(4,487,168)	207,512	2,130,525	-	-
Benefit Payments	1,901,279	(1,817,805)	(2,315,691)	(2,229,466)	(1,689,772)	(1,690,016)	(1,176,382)	-
Net Change in Total OPEB Liability	(2,975,438)	(5,167,706)	258,841	(1,905,985)	1,185,775	(4,935,042)	3,408,507	1,470,802
Total OPEB Liability - Beginning	27,755,029	32,922,735	32,663,894	34,569,879	33,384,104	38,319,146	34,910,639	33,439,837
Total OPEB Liability - Ending	\$ 24,779,591	\$ 27,755,029	\$ 32,922,735	\$ 32,663,894	\$ 34,569,879	\$ 33,384,104	\$ 38,319,146	\$ 34,910,639
Covered-Employee Payroll	\$ 79,264,557	\$ 76,955,881	\$ 74,020,948	\$ 71,864,998	\$ 60,848,603	\$ 59,076,314	\$ 65,289,884	\$ 65,289,884
Net OPEB Liability as a Percentage of Covered-Employee Payroll	31.26%	36.07%	44.48%	45.45%	56.81%	56.51%	58.69%	53.47%

Notes to Schedule:

	<u>FY 2025</u>	<u>FY 2024</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>
Discount	3.93%	3.93%	3.65%	3.54%	2.16%	2.21%	3.50%	3.50%
Mortality	RP-2014	RP-2014	RP-2014	RP-2014	RP-2014	RP-2014	RP-2000	RP-2000
Trend	Variable	Variable	Variable	Variable	Unstable	Unstable	0.055	0.055

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

Per annual audit reports of the Louisiana Sheriff's Pension and Relief Fund, the assets are accumulated in a cost-sharing, multiple-employer defined benefit pension plan in accordance with the provisions of LRS 11:2171. The above-referenced audit reports do not disclose assets held in a trust that meets the criteria of GASB codification P22.101 or P52.101.

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

Schedule 4

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

	<u>FY 2025</u>	<u>FY 2024</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>
Actuarially Determined Contribution	\$ 1,909,705	\$ 2,152,683	\$ 2,158,686	\$ 2,021,506	\$ 1,993,942	\$ 2,573,970	\$ 2,551,962	\$ 2,428,853
Contributions in Relation to the Actuarially Determined Contribution								
Employer Contributions To Trust								
Employer-Paid Retiree Premiums	1,901,279	1,817,805	2,315,691	2,229,466	1,689,772	1,690,016	1,176,382	1,176,382
Contribution Deficiency (Excess)	\$ 8,426	\$ 334,878	\$ (157,005)	\$ (207,960)	\$ 304,170	\$ 883,954	\$ 1,375,580	\$ 1,252,471
Covered Annual Payroll	\$ 79,264,557	\$ 76,955,881	\$ 74,020,948	\$ 71,864,998	\$ 60,848,603	\$ 59,076,314	\$ 65,289,884	\$ 65,289,884
Contributions as a Percentage of Covered Employee Payroll	2.40%	2.36%	3.13%	3.10%	2.78%	2.86%	1.80%	1.80%

Notes to Schedule:

Valuation Date 7/1/2024

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

Actuarial Cost Method Individual Entry Age Normal

Amortization Method Level Dollar, Open

Amortization Period 30 Years

Asset Valuation Method Market Value

Inflation 2.5% Annually

Healthcare Trend 5.5% Annually for 10 years, 4.5% after

Salary Increases 3.0% Annually

Retirement Age 6 years after the attainment of 30 years of service at any age; or, age 55 and 12 years of service; or, age 65 and 7 years of service; employees hired on and after 1/1/2012: age 55 and 30 years of service; or, age 60 and 20 years of service; or, age 62 and 12 years of service.

Mortality RP-2014 without projection.

Turnover Age specific table with an average of 11% when applied to the active census.

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

Per annual audit reports of the Louisiana Sheriff's Pension and Relief Fund, the assets are accumulated in a cost-sharing, multiple-employer defined benefit pension plan in accordance with the provisions of LRS 11:2171. The above-referenced audit reports do not disclose assets held in a trust that meets the criteria of GASB codification P22.101 or P52.101.



**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.

State Asset Forfeiture Fund

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

RUDE Program

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

Widows and Orphans

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

Recreation and Relief Fund

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

Deputy Scholarship Fund

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

Region 1 Communications O&M

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

Reserve Deputies Operating Fund

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

Crime Lab Fees Fund

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

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.

Combining Statements
Non-Major Governmental Funds
(Continued)

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.

State and Local Grants

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

Local Law Enforcement Block Grant Program

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

Opioid Settlement

To account for funds received by the Sheriff through a settlement with Pharmaceutical Supply Chain participants.

Debt Service Funds

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

Capital Project Funds

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

Computer Equipment

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

Investigative Recording System

To account for the accumulation of funds to purchase and/or upgrade the body cameras used by the Sheriff.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2025

Fund	Assets								
	Cash and Cash Equivalents	Share of Pooled Assets General Pool	Investments	Receivables			Due from Other Funds	Inventory	Total Assets
				Accounts Receivable	Accrued Interest	Due from Other Governments			
Special Revenue									
Commissary Sales	\$ -	\$ 900,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,872
State Asset Forfeiture	2,009	1,170,466	-	-	-	-	-	-	1,172,475
RUDE Program	-	298,388	-	-	-	-	-	-	298,388
Widows and Orphans	-	7,815	-	-	-	-	-	-	7,815
Recreation and Relief	-	13,400	-	-	-	-	-	-	13,400
Deputy Scholarship	-	18,710	-	-	-	-	-	-	18,710
Region 1 Communications O & M	-	-	-	-	-	84,862	-	-	84,862
Reserve Deputies Operating Fund	-	292,854	-	-	-	-	-	-	292,854
Crime Lab Fees	-	764,379	-	15,840	-	-	14,364	-	794,583
Drug Enforcement Fund	1,272,475	-	-	-	-	-	-	-	1,272,475
Multi-Jurisdictional Task Force	-	871	-	-	-	(2)	-	-	869
State and Local Grants	-	-	-	-	-	2,637,337	-	-	2,637,337
Local Law Enforcement Block Grants & JAG Grants	-	99,429	-	-	-	52,595	-	-	152,024
Opioid Settlement	-	867,882	-	-	-	-	-	-	867,882
Total Special Revenue	1,274,484	4,435,066	-	15,840	-	2,774,792	14,364	-	8,514,546
Debt Service									
Total Debt Service	-	-	-	-	-	-	-	-	-
Capital Projects									
Computer Equipment	-	3,126,878	-	-	-	-	-	-	3,126,878
Investigative Recording System	-	11,810,153	-	-	-	-	-	-	11,810,153
Total Capital Projects	-	14,937,031	-	-	-	-	-	-	14,937,031
Combined Totals - Non-Major Governmental Funds	\$ 1,274,484	\$ 19,372,097	\$ -	\$ 15,840	\$ -	\$ 2,774,792	\$ 14,364	\$ -	\$ 23,451,577

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2025

Fund	Liabilities and Fund Balances									
	Liabilities				Fund Balances (Deficits)					Total Liabilities and Fund Balance
	Accounts Payable	Due to Other Funds	Unearned Revenue	Total Liabilities	Non- Spendable	Restricted	Committed	Assigned	Total Fund Balance	
Special Revenue										
Commissary Sales	\$ 3,829	\$ -	\$ -	\$ 3,829	\$ -	\$ -	\$ -	\$ 897,043	\$ 897,043	\$ 900,872
State Asset Forfeiture	-	-	-	-	-	-	-	1,172,475	1,172,475	1,172,475
RUDE Program	-	-	-	-	-	-	-	298,388	298,388	298,388
Widows and Orphans	-	-	-	-	-	-	-	7,815	7,815	7,815
Recreation and Relief	45	-	-	45	-	-	-	13,355	13,355	13,400
Deputy Scholarship	-	-	-	-	-	-	-	18,710	18,710	18,710
Region 1 Communications O & M	1,224	84,862	-	86,086	-	-	-	(1,224)	(1,224)	84,862
Reserve Deputies Operating Fund	-	-	-	-	-	-	-	292,854	292,854	292,854
Crime Lab Fees	44,832	-	-	44,832	-	-	-	749,751	749,751	794,583
Drug Enforcement Fund	-	-	-	-	-	-	-	1,272,475	1,272,475	1,272,475
Multi-Jurisdictional Task Force	-	-	-	-	-	-	-	869	869	869
State and Local Grants	-	2,625,709	-	2,625,709	-	-	-	11,628	11,628	2,637,337
Local Law Enforcement Block Grants & JAG Grants	10,624	120,797	-	131,421	-	-	-	20,603	20,603	152,024
Opioid Settlement	6,234	-	-	6,234	-	-	-	861,648	861,648	867,882
Total Special Revenue	66,788	2,831,368	-	2,898,156	-	-	-	5,616,390	5,616,390	8,514,546
Debt Service										
Total Debt Service	-	-	-	-	-	-	-	-	-	-
Capital Projects										
Computer Equipment	-	-	-	-	-	-	-	3,126,878	3,126,878	3,126,878
Investigative Recording System	-	-	-	-	-	-	-	11,810,153	11,810,153	11,810,153
Total Capital Projects	-	-	-	-	-	-	-	14,937,031	14,937,031	14,937,031
Combined Totals - Non-Major Governmental Funds	\$ 66,788	\$ 2,831,368	\$ -	\$ 2,898,156	\$ -	\$ -	\$ -	\$ 20,553,421	\$ 20,553,421	\$ 23,451,577

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
June 30, 2025

Special Revenue										
Special Revenue Funds with Annual Budgets										
	Commissary Sales	State Asset Forfeiture	RUDE Program	Widows and Orphans	Recreation and Relief	Deputy Scholarship	Region 1 Communications O&M	Reserve Deputies Operating	Crime Lab Fees	Total Funds with Annual Budgets
Revenues										
Taxes										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	396,965	2,720	-	399,685
Service charges, fees, and commissions	2,182,205	-	-	-	12,287	-	-	-	290,358	2,484,850
Fines and forfeitures	-	1,322,475	-	-	-	-	-	-	-	1,322,475
Interest	54,715	34,923	12,077	317	323	759	-	11,934	28,765	143,813
Miscellaneous	969	2,000	1,395	-	1,767	-	-	-	-	6,131
Total Revenues	2,237,889	1,359,398	13,472	317	14,377	759	396,965	14,654	319,123	4,356,954
Expenditures										
Current										
Public Safety										
01 Executive	-	-	-	-	-	-	-	-	-	-
03 Management Services Bureau	-	-	-	-	31,745	-	367,328	-	-	399,073
05 Finance and Administrative	-	-	-	-	-	-	-	-	-	-
30 Operations	-	-	-	-	-	-	-	-	-	-
35 Special Operations	-	-	-	-	-	-	-	5,061	-	5,061
40 Technical Services	-	-	-	-	-	-	-	-	11,087	11,087
50 Revenue & Taxation	-	-	-	-	-	-	-	-	-	-
70 Criminal Investigations	-	-	-	-	-	-	-	-	-	-
72 Special Investigations	-	79,630	-	-	-	-	-	-	-	79,630
80 Corrections	1,642,941	-	-	-	-	-	-	-	-	1,642,941
00 Non-departmental	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Debt Service										
Principal	-	-	-	-	-	-	-	-	-	-
Interest and agent/issue costs	-	-	-	-	-	-	-	-	-	-
Capital outlay										
Public Safety										
03 Management Services Bureau	-	-	-	-	-	-	23,397	-	-	23,397
40 Technical Services	-	-	-	-	-	-	-	-	201,916	201,916
72 Special Investigations	-	693,900	-	-	-	-	-	-	-	693,900
Total Expenditures	1,642,941	773,530	-	-	31,745	-	390,725	5,061	213,003	3,057,005.00
Excess (Deficiency) of Revenues over Expenditures	594,948	585,868	13,472	317	(17,368)	759	6,240	9,593	106,120	1,299,949.00
Other Financing Sources (Uses)										
Transfers in	-	-	-	-	20,000	-	-	-	-	20,000
Transfers out	(582,300)	-	-	-	-	-	-	-	-	(582,300)
Total Other Financing Sources (Uses)	(582,300)	-	-	-	20,000	-	-	-	-	(562,300.00)
Excess (Deficiency) of Revenues over Expenditures and Other Sources (Uses)	12,648	585,868	13,472	317	2,632	759	6,240	9,593	106,120	737,649
Fund Balance										
Beginning of year	884,395	586,607	284,916	7,498	10,723	17,951	(7,464)	283,261	643,631	2,711,518
End of year	\$ 897,043	\$ 1,172,475	\$ 298,388	\$ 7,815	\$ 13,355	\$ 18,710	\$ (1,224)	\$ 292,854	749,751	3,449,167

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Governmental Fund:
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
June 30, 2025

	Special Revenue						Capital Projects			Combined Totals		
	Special Revenue Fund, without Annual Budgets						Total Special Revenue	Investigative Recording System	Computer Equipment		Total Capital Projects	Non-Major Governmental Funds
	Drug Enforcement	Multi-Jurisdictional Task Force	State and Local Grants	Local Law Enforcement Block Grants & JAG Grants	Opioid Settlements	Total Fund Without Annual Budgets						
Revenues												
Taxes												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales taxes	-	-	-	-	-	-	-	-	-	-	-	
Insegoovernmental	-	-	2,808,755	80,334	1,256,926	4,146,015	4,543,700	-	-	-	4,543,700	
Service charges, fees, and commissions	717,482	-	-	-	-	717,482	2,484,850	-	-	-	2,684,850	
Fees and forfeitures	37,465	27	119	5,040	41,555	84,306	238,019	319,911	107,466	427,377	655,396	
Interest	-	-	-	-	-	-	6,131	-	-	-	6,131	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	
Total Revenues	754,947	27	2,808,874	85,374	1,298,481	4,947,701	9,304,697	319,911	107,466	427,377	9,732,084	
Expenditures												
Current												
Public Safety												
01 Executive	-	-	-	-	-	-	-	-	-	-	-	
03 Management Services Bureau	-	-	1,167,265	-	-	1,167,265	1,566,338	3,080,075	-	3,080,075	4,646,413	
06 Finance and Administrative	-	-	-	39,183	-	39,183	39,183	-	-	-	39,183	
30 Operations	-	-	-	-	-	-	-	-	-	-	-	
35 Special Operations	-	-	-	-	-	-	5,061	-	-	-	5,061	
40 Technical Services	-	-	-	-	-	-	11,087	-	-	-	11,087	
50 Revenue & Taxation	-	-	-	-	-	-	-	-	-	-	-	
70 Investigations	-	-	-	-	-	-	-	-	-	-	-	
72 Special Investigations	35,631	-	-	-	245,081	280,712	360,342	-	-	-	360,342	
80 Corrections	-	-	-	-	-	-	1,642,941	-	-	-	1,642,941	
00 Non-departmental	-	-	-	-	-	-	-	-	-	-	-	
Insegoovernmental	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	-	-	
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest and agent/issue costs	-	-	-	-	-	-	-	-	-	-	-	
Capital outlay												
Public Safety												
03 Management Services Bureau	-	-	1,656,663	-	-	1,656,663	1,680,059	-	-	-	1,680,059	
40 Technical Services	-	-	-	-	-	-	201,916	-	-	-	201,916	
72 Special Investigations Bureau	225,003	-	-	-	911,789	1,136,792	1,830,692	-	-	-	1,830,692	
Total Expenditures	260,634	-	2,823,927	81,154	1,156,870	4,322,585	7,378,590	3,080,075	-	3,080,075	10,459,665	
Excess (Deficiency) of Revenues over Expenditures	494,313	27	(15,053)	4,220	141,611	625,116	1,925,067	(2,760,164)	107,466	(2,652,698)	(227,681)	
Other Financing Sources (Uses)												
Transfers in	-	-	15,172	820	-	15,992	35,992	7,000,000	500,000	7,500,000	7,535,992	
Transfers out	-	-	-	-	-	-	(582,300)	-	-	-	(582,300)	
Total Other Financing Sources (Uses)	-	-	15,172	820	-	15,992	(546,308)	7,000,000	500,000	7,500,000	6,953,692	
Excess (Deficiency) of Revenues over Expenditures and Other Sources (Uses)	494,313	27	119	5,040	141,611	641,110	1,378,759	4,239,836	607,466	4,847,302	6,226,061	
Fund Balance												
Beginning of year	778,162	842	11,509	15,563	720,037	1,524,113	4,237,631	7,570,317	2,519,412	10,089,729	14,327,369	
End of year	\$ 1,272,475	\$ 869	\$ 11,628	\$ 20,603	\$ 861,648	\$ 2,169,223	\$ 5,616,390	\$ 11,810,153	\$ 3,126,878	\$ 14,637,031	\$ 20,553,431	

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Special Revenue Funds with Annual Budgets
Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budgetary Basis)
June 30, 2025

	Total - All Functions					
	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Final Budget Positive (Negative)	Original Budget
Revenues						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	399,685	-	399,685	397,904	1,781	430,000
Service charges, fees, and commissions	2,484,850	-	2,484,850	2,549,000	(64,150)	2,576,500
Fines and forfeitures	1,322,475	-	1,322,475	1,437,500	(115,025)	263,000
Interest	143,813	-	143,813	143,030	783	149,980
Miscellaneous	6,131	-	6,131	6,700	(569)	23,600
Total Revenues	<u>4,356,954</u>	<u>-</u>	<u>4,356,954</u>	<u>4,534,134</u>	<u>(177,180)</u>	<u>3,443,080</u>
Expenditures						
Current						
Public Safety						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	396,187	6,240	402,427	399,657	(2,770)	482,550
Materials and supplies	201,884	(3,757)	198,127	211,000	12,873	177,950
Cost of goods sold	1,530,915	-	1,530,915	1,595,600	64,685	1,500,000
Travel	-	-	-	-	-	11,000
Programs and activities	-	-	-	-	-	-
Miscellaneous	8,806	-	8,806	9,600	794	5,800
Capital outlay	919,213	(6,816)	912,397	935,397	23,000	630,000
Total Expenditures	<u>3,057,005</u>	<u>(4,333)</u>	<u>3,052,672</u>	<u>3,151,254</u>	<u>98,582</u>	<u>2,807,300</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,299,949</u>	<u>4,333</u>	<u>1,304,282</u>	<u>1,382,880</u>	<u>(78,598)</u>	<u>635,780</u>
Other Financing Sources (Uses)						
Transfers in	20,000	-	20,000	20,000	-	-
Transfers out	(582,300)	-	(582,300)	(582,300)	-	(621,300)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(562,300)</u>	<u>-</u>	<u>(562,300)</u>	<u>(562,300)</u>	<u>-</u>	<u>(621,300)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>737,649</u>	<u>4,333</u>	<u>741,982</u>	<u>820,580</u>	<u>(78,598)</u>	<u>14,480</u>
Fund Balance						
Beginning of year	2,711,518	765	2,712,283	2,712,283	-	2,447,491
End of year	<u>\$ 3,449,167</u>	<u>\$ 5,098</u>	<u>\$ 3,454,265</u>	<u>\$ 3,532,863</u>	<u>\$ (78,598)</u>	<u>\$ 2,461,971</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Special Revenue Funds with Annual Budgets
Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

Commissary Sales Special Revenue Fund						
	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Final Budget Positive (Negative)	Proposed Budget
Revenues						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	2,182,205	-	2,182,205	2,236,300	(54,095)	2,255,000
Fines and forfeitures	-	-	-	-	-	-
Interest	54,715	-	54,715	54,600	115	54,900
Miscellaneous	969	-	969	1,100	(131)	2,200
Total Revenues	2,237,889	-	2,237,889	2,292,000	(54,111)	2,312,100
Expenditures						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	80,000
Materials and supplies	103,220	(3,589)	99,631	104,500	4,869	90,000
Cost of goods sold	1,530,915	-	1,530,915	1,595,600	64,685	1,500,000
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	8,806	-	8,806	9,600	794	5,800
Capital outlay	-	-	-	-	-	15,000
Total Expenditures	1,642,941	(3,589)	1,639,352	1,709,700	70,348	1,690,800
Excess (Deficiency) of Revenues over Expenditures	594,948	3,589	598,537	582,300	16,237	621,300
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(582,300)	-	(582,300)	(582,300)	-	(621,300)
Capital Leases	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(582,300)	-	(582,300)	(582,300)	-	(621,300)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	12,648	3,589	16,237	-	16,237	-
Fund Balance						
Beginning of year	884,395	240	884,635	884,635	-	744,657
End of year	\$ 897,043	\$ 3,829	\$ 900,872	\$ 884,635	\$ 16,237	\$ 744,657

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Special Revenue Funds with Annual Budgets
Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

State Asset Forfeiture Special Revenue Fund						
	6/30/2025 Actual (GAAP Basis)	Budgetary to GAAP Differences	6/30/2025 Actual (Budgetary Basis)	Amended Budget	Variance with Final Budget Positive (Negative)	Proposed Budget
Revenues						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	1,322,475	-	1,322,475	1,437,500	(115,025)	263,000
Interest	34,923	-	34,923	34,010	913	30,000
Miscellaneous	2,000	-	2,000	2,000	-	-
Total Revenues	<u>1,359,398</u>	<u>-</u>	<u>1,359,398</u>	<u>1,473,510</u>	<u>(114,112)</u>	<u>293,000</u>
Expenditures						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	4,019	-	4,019	3,150	(869)	2,500
Materials and supplies	75,611	(3,079)	72,532	78,800	6,268	70,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	11,000
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	693,900	(6,816)	687,084	696,800	9,716	325,000
Total Expenditures	<u>773,530</u>	<u>(9,895)</u>	<u>763,635</u>	<u>778,750</u>	<u>15,115</u>	<u>408,500</u>
Excess (Deficiency) of Revenues over Expenditures	<u>585,868</u>	<u>9,895</u>	<u>595,763</u>	<u>694,760</u>	<u>(98,997)</u>	<u>(115,500)</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 Financing Sources (Uses)	<u>585,868</u>	<u>9,895</u>	<u>595,763</u>	<u>694,760</u>	<u>(98,997)</u>	<u>(115,500)</u>
Fund Balance						
Beginning of year	586,607	(9,895)	576,712	576,712	-	576,173
End of year	<u>\$ 1,172,475</u>	<u>\$ -</u>	<u>\$ 1,172,475</u>	<u>\$ 1,271,472</u>	<u>\$ (98,997)</u>	<u>\$ 460,673</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Special Revenue Funds with Annual Budgets
Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

RUDE Special Revenue Fund						
	6/30/2025 Actual (GAAP Basis)	Budgetary to GAAP Differences	6/30/2025 Actual (Budgetary Basis)	Amended Budget	Variance with Final Budget Positive (Negative)	Proposed Budget
Revenues						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	12,077	-	12,077	12,100	(23)	14,500
Miscellaneous	1,395	-	1,395	1,600	(205)	6,400
Total Revenues	13,472	-	13,472	13,700	(228)	20,900
Expenditures						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	13,472	-	13,472	13,700	(228)	20,900
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	13,472	-	13,472	13,700	(228)	20,900
Fund Balance						
Beginning of year	284,916	-	284,916	284,916	-	284,859
End of year	\$ 298,388	\$ -	\$ 298,388	\$ 298,616	\$ (228)	\$ 305,759

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Special Revenue Funds with Annual Budgets
Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

Widows and Orphans Special Revenue Fund						
	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Final Budget Positive (Negative)	Proposed Budget
Revenues						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	317	-	317	320	(3)	380
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>317</u>	<u>-</u>	<u>317</u>	<u>320</u>	<u>(3)</u>	<u>380</u>
Expenditures						
Current						
Public Safety						
Corrections						
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>317</u>	<u>-</u>	<u>317</u>	<u>320</u>	<u>(3)</u>	<u>380</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 Financing Sources (Uses)	<u>317</u>	<u>-</u>	<u>317</u>	<u>320</u>	<u>(3)</u>	<u>380</u>
Fund Balance						
Beginning of year	7,498	-	7,498	7,498	-	7,493
End of year	<u>\$ 7,815</u>	<u>\$ -</u>	<u>\$ 7,815</u>	<u>\$ 7,818</u>	<u>\$ (3)</u>	<u>\$ 7,873</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Special Revenue Funds with Annual Budgets
Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

Recreation and Relief Special Revenue Fund						
	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Final Budget Positive (Negative)	Proposed Budget
Revenues						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	12,287	-	12,287	12,700	(413)	11,500
Fines and forfeitures	-	-	-	-	-	-
Interest	323	-	323	400	(77)	200
Miscellaneous	1,767	-	1,767	2,000	(233)	15,000
Total Revenues	<u>14,377</u>	<u>-</u>	<u>14,377</u>	<u>15,100</u>	<u>(723)</u>	<u>26,700</u>
Expenditures						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	24,465	-	24,465	24,500	35	15,000
Materials and supplies	7,280	(45)	7,235	7,300	65	2,500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	<u>31,745</u>	<u>(45)</u>	<u>31,700</u>	<u>31,800</u>	<u>100</u>	<u>17,500</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(17,368)</u>	<u>45</u>	<u>(17,323)</u>	<u>(16,700)</u>	<u>(623)</u>	<u>9,200</u>
Other Financing Sources (Uses)						
Transfers in	20,000	-	20,000	20,000	-	-
Transfers out	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>2,632</u>	<u>45</u>	<u>2,677</u>	<u>3,300</u>	<u>(623)</u>	<u>9,200</u>
Fund Balance						
Beginning of year	10,723	-	10,723	10,723	-	10,936
End of year	<u>\$ 13,355</u>	<u>\$ 45</u>	<u>\$ 13,400</u>	<u>\$ 14,023</u>	<u>\$ (623)</u>	<u>\$ 20,136</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Special Revenue Funds with Annual Budgets
Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

Deputy Scholarship Special Revenue Fund						
	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Final Budget Positive (Negative)	Proposed Budget
Revenues						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	759	-	759	800	(41)	900
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>759</u>	<u>-</u>	<u>759</u>	<u>800</u>	<u>(41)</u>	<u>900</u>
Expenditures						
Current						
Public Safety						
Corrections						
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>759</u>	<u>-</u>	<u>759</u>	<u>800</u>	<u>(41)</u>	<u>900</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 Financing Sources (Uses)	<u>759</u>	<u>-</u>	<u>759</u>	<u>800</u>	<u>(41)</u>	<u>900</u>
Fund Balance						
Beginning of year	17,951	-	17,951	17,951	-	17,952
End of year	<u>\$ 18,710</u>	<u>\$ -</u>	<u>\$ 18,710</u>	<u>\$ 18,751</u>	<u>\$ (41)</u>	<u>\$ 18,852</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Special Revenue Funds with Annual Budgets
Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

Region One Communications Operating & Maintenance Special Revenue Fund

	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Final Budget Positive (Negative)	Proposed Budget
Revenues						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	396,965	-	396,965	394,904	2,061	400,000
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	396,965	-	396,965	394,904	2,061	400,000
Expenditures						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	367,328	6,240	373,568	371,507	(2,061)	360,050
Materials and supplies	-	-	-	-	-	4,950
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	23,397	-	23,397	23,397	-	35,000
Total Expenditures	390,725	6,240	396,965	394,904	(2,061)	400,000
Excess (Deficiency) of Revenues over Expenditures	6,240	(6,240)	-	-	-	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	6,240	(6,240)	-	-	-	-
Fund Balance						
Beginning of year	(7,464)	7,464	-	-	-	-
End of year	\$ (1,224)	\$ 1,224	\$ -	\$ -	\$ -	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Special Revenue Funds with Annual Budgets
Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

Reserve Division Special Revenue Fund						
	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Final Budget Positive (Negative)	Proposed Budget
Revenues						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	2,720	-	2,720	3,000	(280)	30,000
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	11,934	-	11,934	12,000	(66)	14,300
Miscellaneous	-	-	-	-	-	-
Total Revenues	14,654	-	14,654	15,000	(346)	44,300
Expenditures						
Current						
Public Safety						
Special Operations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	375	-	375	500	125	5,000
Materials and supplies	4,686	-	4,686	5,100	414	5,500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	5,061	-	5,061	5,600	539	10,500
Excess (Deficiency) of Revenues over Expenditures	9,593	-	9,593	9,400	193	33,800
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	9,593	-	9,593	9,400	193	33,800
Fund Balance						
Beginning of year	283,261	-	283,261	283,261	-	283,935
End of year	\$ 292,854	\$ -	\$ 292,854	\$ 292,661	\$ 193	\$ 317,735

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Special Revenue Funds with Annual Budgets
Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

Crime Lab Fees Special Revenue Fund						
	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Final Budget Positive (Negative)	Proposed Budget
Revenues						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	290,358	-	290,358	300,000	(9,642)	310,000
Fines and forfeitures	-	-	-	-	-	-
Interest	28,765	-	28,765	28,800	(35)	34,800
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>319,123</u>	<u>-</u>	<u>319,123</u>	<u>328,800</u>	<u>(9,677)</u>	<u>344,800</u>
Expenditures						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	20,000
Materials and supplies	11,087	2,956	14,043	15,300	1,257	5,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	201,916	-	201,916	215,200	13,284	255,000
Total Expenditures	<u>213,003</u>	<u>2,956</u>	<u>215,959</u>	<u>230,500</u>	<u>14,541</u>	<u>280,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>106,120</u>	<u>(2,956)</u>	<u>103,164</u>	<u>98,300</u>	<u>4,864</u>	<u>64,800</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 Financing Sources (Uses)	<u>106,120</u>	<u>(2,956)</u>	<u>103,164</u>	<u>98,300</u>	<u>4,864</u>	<u>64,800</u>
Fund Balance						
Beginning of year	643,631	2,956	646,587	646,587	-	521,486
End of year	<u>\$ 749,751</u>	<u>\$ -</u>	<u>\$ 749,751</u>	<u>\$ 744,887</u>	<u>\$ 4,864</u>	<u>\$ 586,286</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non Major Special Revenue Fund
Opioid Settlement Fund
Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Current and Project to Date
For the Year Ended June 30, 2025

	Current Year Activity (GAAP)	Prior Year Activity	Settlement to Date Activity
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	1,256,926	901,784	2,158,710
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	41,555	-	41,555
Miscellaneous	-	-	-
Total Revenues	1,298,481	901,784	2,200,265
Expenditures			
Public Safety			
Finance and Administration			
Salaries and benefits	136,855	-	136,855
General operating expenditures	57,980	-	57,980
Materials and supplies	50,246	-	50,246
Cost of goods sold	-	-	-
Travel	-	-	-
Programs and activities	-	-	-
Miscellaneous	-	-	-
Capital outlay	911,789	-	911,789
Total Expenditures	1,156,870	-	1,156,870
Excess (Deficiency) of Revenues over Expenditures	141,611	901,784	1,043,395
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	141,611	901,784	1,043,395
Fund Balance			
Beginning of year	720,037	-	-
End of year	\$ 861,648	\$ 901,784	\$ 1,043,395

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non Major Capital Project Fund
Computer Equipment Fund
Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Current and Project to Date
For the Year Ended June 30, 2025

	Beginning Year Project Authorization	Current Year Project Authorization	Expected Project Authorization	Current Year GAAP	Remaining Project Authorization
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	85,842	85,842	107,466	(21,624)
Miscellaneous	-	-	-	-	-
Total Revenues	-	85,842	85,842	107,466	(21,624)
Expenditures					
Capital outlay					
Public Safety					
Finance and Administration					
Computer Subscriptions	8,250	-	8,250	-	8,250
Professional services	-	-	-	-	-
Supplies & Licenses - Computer	-	70,500	70,500	-	70,500
Equipment	1,000,000	2,250,000	3,250,000	-	3,250,000
Miscellaneous	-	-	-	-	-
Total Expenditures	1,008,250	2,320,500	3,328,750	-	3,328,750
Excess (Deficiency) of Revenues over Expenditures		(2,234,658)	(3,242,908)	107,466	
Other Financing Sources (Uses)					
Transfers in	-	500,000	500,000	500,000	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	500,000	500,000	500,000	-
Net Change in Fund Balances		(1,734,658)	(2,742,908)	607,466	
Projected Expenditures					
Designated Expenditures	1,008,250	2,320,500	3,328,750	-	3,328,750
Non Designated Expenditures	1,930,820	(1,734,658)	196,162	-	(201,872)
	<u>2,939,070</u>	<u>585,842</u>	<u>3,524,912</u>		<u>3,126,878</u>
Fund Balance					
Beginning of year	2,939,070		2,939,070	2,519,412	
End of year			<u>\$ 3,126,878</u>	<u>\$ 3,126,878</u>	<u>\$ 3,126,878</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non Major Capital Project Fund
Investigative Recording System Fund
Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Current and Project to Date
For the Year Ended June 30, 2025

Current Contract (July, 2024 - June 2031)

	Current Year GAAP	Prior Years	Current Year Allocation	Project To Date	Project Authorization	Project Remaining
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	319,911	-	319,911	319,911	1,400,000	1,080,089
Miscellaneous	-	-	-	-	-	-
Total Revenues	319,911	-	319,911	319,911	1,400,000	1,080,089
Expenditures						
Capital outlay						
Public Safety						
Finance and Administration						
Computer Subscriptions	3,080,075	-	3,080,075	3,080,075	22,751,492	19,671,417
Professional services	-	-	-	-	-	-
Supplies & Licenses - Computer	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total Expenditures	3,080,075	-	3,080,075	3,080,075	22,751,492	19,671,417
Excess (Deficiency) of Revenues over Expenditures	(2,760,164)	-	(2,760,164)	(2,760,164)	(21,351,492)	(18,591,328)
Other Financing Sources (Uses)						
Transfers in	7,000,000	-	7,000,000	7,000,000	14,278,219	7,278,219
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	7,000,000	-	7,000,000	7,000,000	14,278,219	7,278,219
Net Change in Fund Balances	4,239,836					
Fund Balance						
Beginning of year	7,570,317					
End of year	\$ 11,810,153	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Short-Term Disability Fund

This fund provides coverage for Sheriff's employees only. It covers two-thirds of an employee's salary in the event of injuries and/or sickness that result in temporary disability for a duration of up to six months, following a thirty-day waiting period from the date of the incident. Funding comes from the Sheriff's General Fund.

Group Health and Life Insurance Fund

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

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Internal Service Funds
Combining Statement of Net Position
June 30, 2025

	Auto Loss and General Liability	Short Term Disability Insurance	Group Health and Life Insurance	Combined Totals June 30, 2025
Assets				
Current Assets				
Cash and cash equivalents	\$ 5,777,395	\$ -	\$ 3,941,324	\$ 9,718,719
Share of pooled assets - general pool	-	601,596	101,147	702,743
Accounts receivable	-	-	-	-
Total Current Assets	5,777,395	601,596	4,042,471	10,421,462
Non-current Assets				
Investments	4,956,084	-	-	4,956,084
Receivables (net of allowance for uncollectibles)	-	-	-	-
Due from other funds	-	-	-	-
Prepays	965,864	-	200,018	1,165,882
Other assets	-	-	1,999	1,999
Total Non-current Assets	5,921,948	-	202,017	6,123,965
TOTAL ASSETS	11,699,343	601,596	4,244,488	16,545,427
Liabilities				
Current Liabilities				
Accounts payable	-	-	502,920	502,920
Due to other funds	-	-	200,000	200,000
Claims and judgments payable	-	-	1,979,557	1,979,557
Total Current Liabilities	-	-	2,682,477	2,682,477
Non-Current Liabilities				
Claims and judgments payable	11,707,065	-	-	11,707,065
Total Non-Current Liabilities	11,707,065	-	-	11,707,065
Total Liabilities	11,707,065	-	2,682,477	14,389,542
Net Position				
Restricted for:	-	-	-	-
Claims and judgments	-	-	-	-
Unrestricted	(7,722)	601,596	1,562,011	2,155,885
Total Net Position	(7,722)	601,596	1,562,011	2,155,885
Total Liabilities and Net Position	\$ 11,699,343	\$ 601,596	\$ 4,244,488	\$ 16,545,427

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Internal Service Funds
Combining Statement of Revenues, Expenses and
Changes in Net Position
For the Year Ended June 30, 2025

	Auto Loss and General Liability	Short Term Disability Insurance	Group Health and Life Insurance	Combined Totals Changes in Net Position June 30, 2025
Revenues				
Service charges, fees and commissions	\$ -	\$ -	\$ -	\$ -
Premiums	4,629,690	312,030	26,228,398	31,170,118
	<u>4,629,690</u>	<u>312,030</u>	<u>26,228,398</u>	<u>31,170,118</u>
Miscellaneous				
Subrogations	159,366	-	1,852	161,218
Claims refunds	-	-	-	-
Other	-	-	-	-
	<u>159,366</u>	<u>-</u>	<u>1,852</u>	<u>161,218</u>
Total Revenues	<u>4,789,056</u>	<u>312,030</u>	<u>26,230,250</u>	<u>31,331,336</u>
Expenses				
Claims and judgments	7,472,062	254,197	25,623,873	33,350,132
Refunds - Employee Deductions	-	-	8,193	8,193
Administrative expenses	19,301	-	996,602	1,015,903
Premiums	1,876,045	-	3,546,809	5,422,854
Miscellaneous	803	-	437	1,240
Total Expenses	<u>9,368,211</u>	<u>254,197</u>	<u>30,175,914</u>	<u>39,798,322</u>
Operating Income (Loss)	<u>(4,579,155)</u>	<u>57,833</u>	<u>(3,945,664)</u>	<u>(8,466,986)</u>
Non-Operating Revenues				
Interest income	427,421	22,650	86,162	536,233
Income (Loss) before Transfers	<u>(4,151,734)</u>	<u>80,483</u>	<u>(3,859,502)</u>	<u>(7,930,753)</u>
Transfers In	2,500,000	-	7,000,000	9,500,000
Transfers Out	-	-	-	-
Change in Net Position	<u>(1,651,734)</u>	<u>80,483</u>	<u>3,140,498</u>	<u>1,569,247</u>
Net Position				
Beginning of year	1,644,012	521,113	(1,578,487)	586,638
End of year	<u>\$ (7,722)</u>	<u>\$ 601,596</u>	<u>\$ 1,562,011</u>	<u>\$ 2,155,885</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2025

	Auto Loss and General Liability	Short Term Disability Insurance	Group Health and Life Insurance	Combined Totals 6/30/2025
Cash Flows from Operating Activities				
Premiums received from employer	\$ 4,629,690	\$ -	\$ 19,588,959	\$ 24,218,649
Premiums received from employees	-	312,030	3,744,494	4,056,524
Premiums received from retirees	-	-	2,638,792	2,638,792
Premiums received from others	-	-	256,153	256,153
Receipts from subrogations	159,366	-	1,852	161,218
Claim refunds received	-	-	-	-
Miscellaneous cash receipts	-	-	-	-
Deposits in escrows returned	-	-	-	-
Claims and judgments paid	(5,764,270)	(254,197)	(25,448,843)	(31,467,310)
Administrative fees paid	(19,301)	-	(1,273,297)	(1,292,598)
Insurance premiums paid	(1,810,012)	-	(3,576,026)	(5,386,038)
Miscellaneous expenses paid	(803)	-	(34,346)	(35,149)
Amounts paid to other funds	-	-	(21)	(21)
Amounts received from other funds	-	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>(2,805,330)</u>	<u>57,833</u>	<u>(4,102,283)</u>	<u>(6,849,780)</u>
Cash Flows from Non-Capital Financing Activities				
Operating transfers in	2,500,000	-	7,000,000	9,500,000
Operating transfers out	-	-	-	-
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>2,500,000</u>	<u>-</u>	<u>7,000,000</u>	<u>9,500,000</u>
Cash Flows from Investing Activities				
Purchases of investments	(228,131)	-	-	(228,131)
Maturities of investments	-	-	-	-
Interest received	427,421	22,650	86,162	536,233
Net Cash Provided (Used) by Investing Activities	<u>199,290</u>	<u>22,650</u>	<u>86,162</u>	<u>308,102</u>
Increase (Decrease) in Cash and Cash Equivalents	(106,040)	80,483	2,983,879	2,958,322
Cash and Cash Equivalents				
Beginning of year	5,883,435	521,113	1,058,592	7,463,140
End of year	<u>\$ 5,777,395</u>	<u>\$ 601,596</u>	<u>\$ 4,042,471</u>	<u>\$ 10,421,462</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2025

	Auto Loss and General Liability	Short Term Disability Insurance	Group Health and Life Insurance	Combined Totals 6/30/2025
Reconciliation to Balance Sheet				
Cash and Cash Equivalents	\$ 5,777,395	\$ -	\$ 3,941,324	\$ 9,718,719
Share of Pooled Assets - General Pool	-	601,596	101,147	702,743
Total	<u>5,777,395</u>	<u>601,596</u>	<u>4,042,471</u>	<u>10,421,462</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	<u>(4,579,155)</u>	<u>57,833</u>	<u>(3,945,664)</u>	<u>(8,466,986)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities				
Changes in assets and liabilities:				
(Increase) decrease in:				
accounts receivable	-	-	-	-
due from other funds	-	-	-	-
prepaids	66,033	-	(29,217)	36,816
other assets	-	-	-	-
Increase (decrease) in:				
accounts payable	-	-	(276,695)	(276,695)
due to other funds	-	-	(21)	(21)
claims payable	1,707,792	-	149,314	1,857,106
other liabilities	-	-	-	-
Net adjustments	<u>1,773,825</u>	<u>-</u>	<u>(156,619)</u>	<u>1,617,206</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (2,805,330)</u>	<u>\$ 57,833</u>	<u>\$ (4,102,283)</u>	<u>\$ (6,849,780)</u>

Combining Statements Custodial Funds

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

Tax Collector Fund

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

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

Payment in Lieu of Taxes

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

Sheriff's Account

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

Inmate Deposit Fund

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

Property and Evidence

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

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Custodial Funds
Combining Statement of Net Position
June 30, 2025

	Tax Collector	Payment in Lieu of Taxes	Sheriff's Account	Inmate Deposits	Property & Evidence	Combined Totals June 30, 2025
Assets						
Cash and cash equivalents	\$ 303,106	\$ -	\$ 1,618,890	\$ 234,543	\$ -	\$ 2,156,539
Share of pooled assets - General Pool	-	-	-	29,577	149,709	179,286
Share of pooled assets - Bureau Pool	72,614,655	-	-	-	-	72,614,655
Investments	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total Assets	72,917,761	-	1,618,890	264,120	149,709	74,950,480
Liabilities						
Accounts payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to taxing bodies and others	72,917,761	-	1,618,890	264,120	149,709	74,950,480
Total Liabilities	72,917,761	-	1,618,890	264,120	149,709	74,950,480
Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	-

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ending June 30, 2025

	Tax Collector	Payment in Lieu of Taxes	Sheriff's Account	Inmate Deposit	Property & Evidence	Combined Totals June 30, 2025
Contributions						
Tax, fines, commissions and other fees	\$ 1,204,870,481	\$ 2,162,792	\$ -	\$ -	\$ -	\$ 1,207,033,273
Deposits:						
Sheriff's sales	-	-	15,167,765	-	-	15,167,765
Garnishments	-	-	6,276,190	-	-	6,276,190
Inmate deposits	-	-	-	2,442,062	-	2,442,062
Other	-	-	454,587	-	-	454,587
Amounts received from other funds	-	-	-	-	-	-
Interest	5,730,610	-	108,150	6,896	6,077	5,851,733
Total Contributions	1,210,601,091	2,162,792	22,006,692	2,448,958	6,077	1,237,225,610
Deductions						
Deposits Settled To:						
Sheriff's General Fund	158,047,511	257,502	3,052,702	-	-	161,357,715
Taxing bodies and others	1,049,975,236	1,905,290	399,389	8,950	-	1,052,288,865
Litigants/defendants	-	-	11,929,516	-	-	11,929,516
Attorneys, appraisers, and others	-	40,293	6,647,176	-	-	6,687,469
Other Deductions:						
Commissary Sales Fund	-	-	-	-	-	-
Inmate withdrawals	-	-	-	845,178	-	845,178
Professional services	-	-	-	-	-	-
Interest, fees, and commissions	622,338	-	101,931	1,550,293	-	2,274,562
Amounts abandoned to State	-	-	-	-	-	-
Bank service charges	-	-	-	-	-	-
Amounts pending distribution	1,956,006	(40,293)	(124,022)	44,537	6,077	1,842,305
Total Deductions	1,210,601,091	2,162,792	22,006,692	2,448,958	6,077	1,237,225,610
Net Increase (Decrease) in Fiduciary Net Position	-	-	-	-	-	-
Net position - beginning	-	-	-	-	-	-
Net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Combining Schedule of Fiduciary Net Position
Tax Collector Custodial Funds
For the Years Ended June 30, 2025 and 2024

	FD071	FD072	FD073	FD074
	Miscellaneous	Criminal Cash	\$15 Criminal	FD074
	Fees	Bonds	Justice Fees	Fines
Assets				
Cash	\$ -	\$ -	\$ -	-
Share of General Pool	-	-	-	-
Share of Bureau Pool	278,371	3,799,785	78,068	3,105,350
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	278,371	3,799,785	78,068	3,105,350
Liabilities				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to taxing bodies and others	278,371	3,799,785	78,068	3,105,350
Total Liabilities	278,371	3,799,785	78,068	3,105,350
Net Position				
Restricted for				
Miscellaneous Fees	-	-	-	-
Criminal Cash Bonds	-	-	-	-
\$15 Criminal Justice Fees	-	-	-	-
Fines	-	-	-	-
Property Tax	-	-	-	-
State Revenue Sharing	-	-	-	-
Sales Tax	-	-	-	-
LA Offset	-	-	-	-
Net Position	\$ -	\$ -	\$ -	-

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Combining Schedule of Fiduciary Net Position
Tax Collector Custodial Funds
For the Years Ended June 30, 2025 and 2024

	FD076	FD081	FD077	FD079	Totals	
	Property Tax	State Revenue Sharing	Sales Tax	LA Offset	June 30, 2025	June 30, 2024
Assets						
Cash	\$ -	\$ -	\$ -	\$ 303,106	\$ 303,106	\$ 377,458
Share of General Pool	-	-	-	-	-	-
Share of Bureau Pool	5,719,597	-	59,633,484	-	72,614,655	68,331,497
Investments	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total Assets	5,719,597	-	59,633,484	303,106	72,917,761	68,708,955
Liabilities						
Accounts payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to taxing bodies and others	5,719,597	-	59,633,484	303,106	72,917,761	68,708,955
Total Liabilities	5,719,597	-	59,633,484	303,106	72,917,761	68,708,955
Net Position						
Restricted for						
Miscellaneous Fees	-	-	-	-	-	-
Criminal Cash Bonds	-	-	-	-	-	-
\$15 Criminal Justice Fees	-	-	-	-	-	-
Fines	-	-	-	-	-	-
Property Tax	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-
LA Offset	-	-	-	-	-	-
Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

**Combining Schedule of Changes in Fiduciary
Net Position
Tax Collector Custodial Funds
For the Years Ended June 30, 2025 and 2024**

	FD071 Miscellaneous Fees	FD072 Criminal Cash Bonds	FD073 \$15 Criminal Justice Fees	FD074 Fines
Collections				
Ad valorem taxes - current	\$ -	\$ -	\$ -	\$ -
Ad valorem taxes - prior years	-	-	-	-
Ad valorem taxes - protested	-	-	-	-
Ad valorem taxes - auto dealers	-	-	-	-
State revenue sharing	-	-	-	-
Sales taxes	-	-	-	-
Licenses - occupational, etc.	-	-	-	-
Licenses - angling, hunting, etc.	-	-	-	-
Fines, forfeitures and criminal costs	-	-	-	9,433,163
Bonds and bond fees	-	764,577	80,865	-
Notices, costs, fees, etc.	1,915,476	-	-	-
Interest and other	10,385	161,103	3,503	120,594
Refunds	-	-	-	-
Amounts received or due from other funds	(127,049)	123,693	(4,160)	-
Total Collections	1,798,812	1,049,373	80,208	9,553,757
Distributions				
State				
LA Dept. of Wildlife and Fisheries	-	-	-	34
LA Dept. of Public Safety	-	-	-	54,823
LA Dept. of the Treasury (CMIS)	-	-	-	148,225
LA Dept. of the Treasury (East Jeff Levee District)	-	-	-	-
LA Dept. of Transportation (Crescent City Connection)	-	-	-	-
LA Tax Commission	-	-	-	-
Jefferson Parish				
Assessor	-	-	-	-
Clerk of Court	-	-	11,227	722,188
Coroner	-	-	-	22,313
Council	-	-	-	5,120,942
District Attorney	359,897	30,509	39,294	930,095
Hospital District No. 1	-	-	-	-
Hospital District No. 2	-	-	-	-
Public School System	-	-	-	-
Sheriff	450,988	39,068	22,542	868,877
Local Municipalities				
City of Gretna	-	-	161	197
City of Harahan	-	-	-	290
City of Kenner	-	-	-	2,305
City of New Orleans	-	-	-	-
City of Westwego	-	-	38	343
Town of Grand Isle	-	-	-	-
Town of Jean Lafitte	-	-	-	35
Other				
New Orleans Aviation Board	-	-	-	-
CNO Parkway Commission	-	-	-	1,117
LACLE (Criminal Victims Relief)	-	-	-	121,431
Louisiana Supreme Court	-	-	-	10,721
Indigent Defender Board	359,897	30,509	11,271	1,063,443
24th Judicial Court	719,794	58,143	-	-
24th Commissioner	-	2,874	-	-
East Jefferson Levee District	-	-	-	-
West Jefferson Levee District	-	-	-	-
Grand Isle Independent Levee District	-	-	-	-
Lafitte Area Independent Levee District	-	-	-	-
Grand Isle Port Commission	-	-	-	-
State Pension Plans	-	-	-	-
Crime Stoppers, Inc.	-	-	-	44,441
Metairie Club Garden Assoc	-	-	-	-
Stonebridge Neighborhood	-	-	-	-
Timberlane Neighborhood	-	-	-	-
WJ Levee Cap Project	-	-	-	-
Refunds to taxpayers	-	724,136	-	12,736
Refunds to taxfree shoppers	-	-	-	-
Notices, costs, fees, etc.	-	-	-	-
Amounts paid or due to other funds	-	-	-	-
Amounts pending distribution	(91,764)	164,134	(4,325)	429,201
Total Distributions	1,798,812	1,049,373	80,208	9,553,757
Due to Taxing Bodies and Others, End of Period	\$ -	\$ -	\$ -	\$ -
Net increase (decrease) in fiduciary net position	-	-	-	-
Net position - beginning	-	-	-	-
Net position - ending	\$ -	\$ -	\$ -	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Combining Schedule of Changes in Fiduciary
Net Position
Tax Collector Custodial Funds
For the Years Ended June 30, 2025 and 2024

	FD076	FD081	FD077	FD079	Totals	
	Property Tax	State Revenue Sharing	Sales Tax	LA Offset	June 30, 2025	June 30, 2024
\$	538,749,547	\$ -	\$ -	\$ -	\$ 538,749,547	\$ 533,019,599
	5,256,793	-	-	-	5,256,793	5,517,854
	-	-	-	-	-	-
	-	8,213,124	-	-	8,213,124	8,263,291
	-	-	618,348,996	-	618,348,996	605,226,754
	-	-	13,584,980	-	13,584,980	13,721,376
	-	-	-	534,479	9,967,642	9,983,914
	-	-	-	-	845,442	596,720
	2,446,577	-	7,684	-	4,369,737	3,635,988
	3,294,698	-	2,126,556	13,771	5,730,610	6,018,983
	5,162,800	-	1,848,316	-	7,011,116	4,056,268
	(826,542)	-	(790,286)	147,448	(1,476,896)	150,100
	554,083,873	8,213,124	635,126,246	695,698	1,210,601,091	1,190,190,847
	-	-	-	-	34	7
	-	-	-	-	54,823	56,808
	-	-	-	-	148,225	159,156
	11,515,586	383,609	-	-	11,899,195	11,875,563
	-	-	-	-	-	-
	141,706	-	-	-	141,706	141,157
	-	-	-	-	-	-
	60,175	-	-	-	793,590	857,143
	6,831,979	97,574	-	-	6,951,866	6,608,305
	294,384,887	3,895,169	227,452,651	-	530,853,649	522,934,427
	-	-	-	-	1,359,795	1,404,325
	-	-	-	-	-	-
	1	-	-	-	1	-
	126,722,814	1,599,455	244,578,239	-	372,900,508	367,800,636
	70,403,273	1,299,614	84,963,149	-	158,047,511	153,059,389
	-	-	12,119,975	-	12,120,333	12,326,342
	2,651,656	-	4,810,376	-	7,462,322	6,605,814
	-	-	47,193,866	-	47,196,171	47,420,484
	-	-	1,483,054	-	1,483,054	1,460,552
	-	-	3,259,669	-	3,260,050	3,276,245
	-	-	928,150	-	928,150	905,747
	-	-	364,755	-	364,790	314,146
	-	-	1,483,054	-	1,483,054	1,460,552
	-	-	-	-	1,117	2,306
	-	-	-	-	121,431	129,403
	-	-	-	-	10,721	11,283
	-	-	-	-	1,465,120	1,517,015
	-	-	-	-	777,937	740,406
	-	-	-	-	2,874	2,895
	-	-	-	-	-	-
	6,268,949	660,334	-	-	6,929,283	6,551,443
	245,459	-	-	-	245,459	244,970
	173,305	-	-	-	173,305	162,189
	267,678	-	-	-	267,678	263,737
	19,577,296	277,369	-	-	19,854,665	19,678,480
	-	-	-	-	44,441	46,478
	336,736	-	-	-	336,736	301
	995,727	-	-	-	995,727	5,157
	1,018,776	-	-	-	1,018,776	9,747
	5,940,817	-	-	-	5,940,817	6,221,339
	7,273,917	-	1,848,316	-	9,859,105	7,919,093
	-	-	21,663	-	21,663	114,862
	49,062	-	2,457,739	264	2,507,065	4,980,585
	-	-	-	622,338	622,338	462,033
	(775,926)	-	2,161,590	73,096	1,956,006	2,460,327
	554,083,873	8,213,124	635,126,246	695,698	1,210,601,091	1,190,190,847
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -





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

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

General Fund
Schedule of Revenues
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Budgetary To GAAP Differences	Actual (Budgetary Basis)	Final Budget	Variance with Final Budget Positive (Negative)	Original Budget
Taxes						
Ad Valorem Taxes	\$ 69,407,362	\$ -	\$ 69,407,362	\$ 70,251,700	\$ (844,338)	\$ 67,525,000
Ad Valorem Taxes - Payments in Lieu of Sales and Use taxes	257,502	-	257,502	257,600	(98)	208,000
	31,849,740	40,809	31,890,549	32,982,600	(1,092,051)	31,165,000
	<u>101,514,604</u>	<u>40,809</u>	<u>101,555,413</u>	<u>103,491,900</u>	<u>(1,936,487)</u>	<u>98,898,000</u>
Intergovernmental						
Federal						
Federal Grants	1,431,320	-	1,431,320	1,236,900	194,420	975,000
State						
State grants	-	-	-	-	-	-
State revenue sharing	1,299,614	-	1,299,614	1,299,615	(1)	1,298,100
State supplemental pay	5,123,733	-	5,123,733	5,116,000	7,733	5,154,000
Basic training and other	-	-	-	-	-	25,000
Video poker allocations	1,981,045	-	1,981,045	1,894,100	87,945	1,863,000
OTB Horse Racing Allocation	215,192	-	215,192	215,200	(8)	164,000
Local						
Reimbursed salaries	-	-	-	-	-	-
Airport and other details	7,003,690	43,872	7,047,562	7,026,375	21,187	5,850,000
Other	2,385,091	-	2,385,091	2,444,400	140,891	2,375,000
Reimbursed expenditures	185,994	-	185,994	203,100	(17,106)	225,000
	<u>19,826,599</u>	<u>43,872</u>	<u>19,870,471</u>	<u>19,435,690</u>	<u>434,781</u>	<u>17,929,100</u>
Service Charges, Fees, and Commissions						
Commissions						
Taxes, licenses, etc.	53,437,488	(209,798)	53,227,690	53,645,647	(417,957)	52,164,047
Fines, forfeitures, etc.	609,436	-	609,436	611,900	(2,464)	510,000
Other	3,312,850	-	3,312,850	3,719,700	(406,850)	3,594,000
Civil and criminal fees	3,233,336	102	3,233,438	3,306,000	(72,562)	2,931,000
Court attendance fees	419,398	-	419,398	419,700	(302)	380,000
Housing state prisoners	2,086,550	-	2,086,550	2,053,400	33,150	2,087,000
Transportation of prisoners	531,495	-	531,495	532,100	(605)	55,200
Feeding and keeping of prisoners	1,154,363	-	1,154,363	1,144,980	9,383	1,010,880
Remitt	198,794	-	198,794	198,800	(6)	195,000
Insurance Premiums	23,752	-	23,752	26,000	(2,248)	25,000
	<u>65,009,462</u>	<u>(209,696)</u>	<u>64,799,766</u>	<u>65,658,227</u>	<u>(858,461)</u>	<u>62,952,127</u>
Fines and Forfeitures						
Fines and forfeitures	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest	<u>4,003,777</u>	<u>-</u>	<u>4,003,777</u>	<u>3,788,300</u>	<u>215,477</u>	<u>3,615,000</u>
Miscellaneous						
Public assignments	2,140,609	-	2,140,609	2,192,200	(51,591)	2,050,000
Subrogations and claims	568,801	-	568,801	629,200	(60,399)	625,000
Equipment usage	1,176,411	-	1,176,411	1,178,500	(2,089)	1,175,000
Other	1,573,448	-	1,573,448	1,598,100	(24,652)	1,241,500
	<u>5,459,269</u>	<u>-</u>	<u>5,459,269</u>	<u>5,598,000</u>	<u>(138,731)</u>	<u>5,091,500</u>
Total Revenues	<u>\$ 195,813,711</u>	<u>\$ (125,015)</u>	<u>\$ 195,688,696</u>	<u>\$ 197,972,117</u>	<u>\$ (2,283,421)</u>	<u>\$ 188,485,727</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana
General Fund
Expenditures Recap - By Bureau
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

	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	\$ 1,715,468	\$ (6,526)	\$ 1,708,942	\$ 1,707,250	\$ (1,692)	\$ 1,682,200
General operating expenditures	409,756	25,929	435,685	464,110	28,425	427,300
Materials and supplies	12,677	533	13,210	14,500	1,290	27,000
Travel	30,371	1,886	32,257	36,000	3,743	38,500
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>2,168,272</u>	<u>21,822</u>	<u>2,190,094</u>	<u>2,221,860</u>	<u>31,766</u>	<u>2,180,000</u>
Management Services						
Current						
Salaries and benefits	19,351,886	(138,148)	19,213,738	19,214,671	2,933	19,021,700
General operating expenditures	8,233,727	177,926	8,411,653	8,992,350	580,697	8,750,350
Materials and supplies	2,618,240	(118,833)	2,499,407	2,623,200	123,793	2,525,000
Travel	22,868	1,745	24,613	25,800	1,187	52,000
Programs and activities	-	-	-	-	-	-
Capital outlay	1,049,842	(36,739)	1,013,103	1,102,300	89,197	1,835,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>31,276,563</u>	<u>(114,049)</u>	<u>31,162,514</u>	<u>31,960,321</u>	<u>797,807</u>	<u>32,184,050</u>
Finance and Administrative						
Current						
Salaries and benefits	4,305,967	(12,828)	4,293,139	4,295,700	2,561	4,553,100
General operating expenditures	4,667,911	(46,788)	4,621,143	4,701,420	80,277	4,739,400
Materials and supplies	4,587,223	(7,913)	4,579,310	4,922,900	343,590	5,122,500
Travel	5,477	-	5,477	5,400	(77)	16,000
Programs and activities	-	-	-	-	-	-
Capital outlay	3,189,650	1,214,909	4,404,559	4,392,400	(12,159)	2,055,000
Intergovernmental	16,352	-	16,352	16,400	48	16,400
Debt Service	-	-	-	-	-	-
	<u>16,772,580</u>	<u>1,147,400</u>	<u>17,919,980</u>	<u>18,334,220</u>	<u>414,240</u>	<u>16,502,400</u>
Revenue and Taxation						
Current						
Salaries and benefits	3,423,479	(14,039)	3,409,440	3,409,075	(365)	3,658,800
General operating expenditures	1,151,075	413,374	1,564,449	1,629,500	65,051	2,317,600
Materials and supplies	5,232	132	5,364	6,000	636	10,000
Travel	2,892	952	3,844	4,700	856	16,000
Programs and activities	-	-	-	-	-	-
Capital outlay	502	-	502	700	198	12,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,583,180</u>	<u>400,419</u>	<u>4,983,599</u>	<u>5,049,975</u>	<u>66,376</u>	<u>6,014,900</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

General Fund
Expenditures Recap - By Bureau
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2015

	Actual (GAAP Basis)	Budgetary To GAAP Differences	Actual (Budgetary Basis)	Final Budget	Variance with Final Budget Positive (Negative)	Original Budget
Operations						
Current						
Salaries and benefits	28,129,706	(184,522)	27,945,184	27,983,625	38,441	28,708,700
General operating expenditures	306,523	-	306,523	308,500	1,977	293,500
Materials and supplies	53,113	(307)	52,806	56,000	3,194	50,000
Travel	12,795	447	13,242	14,900	1,658	23,500
Programs and activities	-	-	-	-	-	-
Capital outlay	579	-	579	800	221	122,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>28,502,716</u>	<u>(184,382)</u>	<u>28,318,334</u>	<u>28,363,825</u>	<u>45,491</u>	<u>29,198,200</u>
Special Operations						
Current						
Salaries and benefits	6,167,392	113,238	6,275,630	6,276,400	780	6,277,300
General operating expenditures	251,708	9,168	260,876	278,635	17,759	610,400
Materials and supplies	217,538	18,668	236,206	252,600	16,394	222,500
Travel	49,685	991	50,676	57,000	6,324	51,500
Programs and activities	-	-	-	-	-	-
Capital outlay	213,559	(25,835)	187,724	201,800	14,076	304,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>6,894,882</u>	<u>116,220</u>	<u>7,011,102</u>	<u>7,066,435</u>	<u>55,333</u>	<u>7,465,700</u>
Technical Services						
Current						
Salaries and benefits	16,173,950	(63,311)	16,110,639	16,119,800	9,161	15,501,000
General operating expenditures	1,006,049	16,282	1,022,331	1,098,600	76,269	803,800
Materials and supplies	611,295	(14,267)	597,028	643,100	46,072	587,500
Travel	43,867	1,400	45,267	43,400	(1,867)	66,000
Programs and activities	-	-	-	-	-	-
Capital outlay	247,270	109,895	357,165	361,300	4,135	302,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>18,082,431</u>	<u>49,999</u>	<u>18,132,430</u>	<u>18,266,200</u>	<u>133,770</u>	<u>17,260,800</u>
Criminal Investigations						
Current						
Salaries and benefits	16,443,761	(46,561)	16,397,200	16,445,400	48,200	16,371,900
General operating expenditures	232,874	-	232,874	234,180	1,306	486,900
Materials and supplies	39,432	1,097	40,529	44,500	3,971	61,000
Travel	18,839	589	19,428	18,100	(1,328)	16,500
Programs and activities	-	-	-	-	-	-
Capital outlay	33,409	-	33,409	34,000	591	64,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>16,768,315</u>	<u>(44,875)</u>	<u>16,723,440</u>	<u>16,776,180</u>	<u>52,740</u>	<u>17,000,800</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

General Fund
Expenditures Recap - By Bureau
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Budgetary To GAAP Differences	Actual (Budgetary Basis)	Final Budget	Variance with Final Budget Positive (Negative)
Special Investigations					
Current					
Salaries and benefits	11,109,545	(108,717)	11,000,828	11,045,295	44,467
General operating expenditures	322,732	(8,554)	314,178	318,475	4,297
Materials and supplies	89,873	2,620	92,493	101,200	8,707
Travel	40,879	2,244	43,123	46,900	3,777
Programs and activities	-	-	-	-	-
Capital outlay	120,029	6,541	126,570	150,000	23,430
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>11,683,038</u>	<u>(105,866)</u>	<u>11,577,192</u>	<u>11,661,870</u>	<u>84,678</u>
Corrections					
Current					
Salaries and benefits	31,113,128	(62,967)	31,050,161	31,033,875	(16,286)
General operating expenditures	2,813,139	(96,791)	2,716,348	2,840,000	123,652
Materials and supplies	47,549	(571)	46,978	49,400	2,422
Travel	12,379	-	12,379	13,600	1,221
Programs and activities	-	-	-	-	-
Capital outlay	3,324	-	3,324	3,900	576
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>33,989,519</u>	<u>(160,329)</u>	<u>33,829,190</u>	<u>33,940,775</u>	<u>111,585</u>
Non-departmental					
Current					
Salaries and benefits	-	-	-	-	-
General operating expenditures	5,855	-	5,855	-	(5,855)
Materials and supplies	-	-	-	-	-
Travel	-	-	-	-	-
Programs and activities	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>5,855</u>	<u>-</u>	<u>5,855</u>	<u>-</u>	<u>(5,855)</u>
Total Expenditures	\$ 170,727,371	\$ 1,126,359	\$ 171,853,730	\$ 173,641,661	\$ 1,787,931
Grand Totals					
Current					
Salaries and benefits	\$ 137,929,282	\$ (524,391)	\$ 137,404,891	\$ 137,533,091	\$ 128,200
General operating expenditures	19,401,349	490,566	19,891,915	20,865,770	973,855
Materials and supplies	8,282,172	(118,841)	8,163,331	8,713,400	550,069
Travel	240,052	10,254	250,306	265,800	15,494
Programs and activities	-	-	-	-	-
Capital outlay	4,858,164	1,268,771	6,126,935	6,247,200	120,265
Intergovernmental	16,352	-	16,352	16,400	48
Debt Service	-	-	-	-	-
Total Expenditures	\$ 170,727,371	\$ 1,126,359	\$ 171,853,730	\$ 173,641,661	\$ 1,787,931

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Federal Grants Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual - Grant to Date
For the Year Ended: June 30, 2025

	Prior Year Actual	Current Year Actual	Grant to Date Actual	Grant Budget	Over (Under)
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,886,880	5,400,657	8,384,709	15,176,864	(6,792,155)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>4,886,880</u>	<u>5,400,657</u>	<u>8,384,709</u>	<u>15,176,864</u>	<u>(6,792,155)</u>
Expenditures					
Public Safety					
Current					
Executive	-	-	-	-	-
Civil and Support	-	-	-	-	-
Finance & Administrative	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Special Operations	326,085	1,198,316	1,808,659	1,856,898	(48,239)
Technical Services	-	-	-	-	-
Criminal Investigations	41,468	-	-	-	-
Special Investigations	4,558,992	4,561,083	7,087,378	13,842,314	(6,754,936)
Corrections	-	-	-	-	-
Non-departmental	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>4,926,545</u>	<u>5,759,399</u>	<u>8,896,037</u>	<u>15,699,212</u>	<u>(6,803,176)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(39,665)</u>	<u>(358,742)</u>	<u>(511,328)</u>	<u>(522,348)</u>	<u>11,020</u>
Other Financing Sources (Uses)					
Transfers in	39,665	358,742	511,328	522,348	(11,020)
Transfers out	-	25	25	-	25
Total Other Financing Sources (Uses)	<u>39,665</u>	<u>358,717</u>	<u>511,303</u>	<u>522,348</u>	<u>(11,045)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>(25)</u>	<u>(25)</u>	<u>-</u>	<u>(25)</u>
Fund Balance					
Beginning of year	25	25	25		
End of year	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>		

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Communications Reserve Capital Project Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025

	<u>Current Year Actual</u>	<u>Current Projects to Date Actual</u>	<u>Project Authorization</u>
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Service Charges, Fees, and Commissions	-	-	-
Fines and Forfeitures	-	-	-
Interest	256,733	256,733	256,733
Miscellaneous	-	-	-
Total Revenues	<u>256,733</u>	<u>256,733</u>	<u>256,733</u>
Expenditures			
Capital Outlay			
Executive	-	-	-
Management Services	48,619	1,977,483	9,471,191
Finance & Administrative	-	-	-
Revenue & Taxation	-	-	-
Operations	-	-	-
Special Operations	-	-	-
Technical Services	-	-	-
Criminal Investigations	-	-	-
Special Investigations	-	-	-
Corrections	-	-	-
Non-Departmental	-	-	-
Total Expenditures	<u>48,619</u>	<u>1,977,483</u>	<u>9,471,191</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>208,114</u>	<u>(1,720,750)</u>	<u>(9,214,458)</u>
Other Financing Sources (Uses)			
Transfers In	1,250,000	9,214,458	9,214,458
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>1,250,000</u>	<u>9,214,458</u>	<u>9,214,458</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 1,458,114</u>	<u>\$ 7,493,708</u>	<u>\$ -</u>
Fund Balance			
Beginning of Year	6,035,594	-	
End of Year	<u>\$ 7,493,708</u>	<u>\$ 7,493,708</u>	

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Buildings and Improvements Capital Projects Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025

	Current Year Actual	Current Projects to Date Actual	Project Authorization
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Service Charges, Fees, and Commissions	-	-	-
Fines and Forfeitures	-	-	-
Interest	578,906	578,906	578,906
Miscellaneous	381,874	-	-
Total Revenues	960,780	578,906	578,906
Expenditures			
Capital Outlay			
Executive	-	-	-
Management Services	-	-	-
Finance & Administrative	-	-	-
Revenue & Taxation	-	-	-
Operations	-	-	-
Special Operations	-	-	-
Technical Services	-	-	-
Criminal Investigations	-	-	-
Special Investigations	-	-	-
Corrections	-	-	-
Non-Departmental	-	9,683,252	12,069,283
Total Expenditures	-	9,683,252	12,069,283
Excess (Deficiency) of Revenues Over Expenditures	960,780	(9,104,346)	(11,490,377)
Other Financing Sources (Uses)			
Transfers In	7,500,000	29,040,353	31,426,384
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	7,500,000	29,040,353	31,426,384
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 8,460,780	\$ 19,936,007	\$ 19,936,007
Fund Balance			
Beginning of Year	11,857,101	-	-
End of Year	\$ 20,317,881	\$ 19,936,007	\$ 19,936,007



OTHER INFORMATION



JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Schedule of Expenditures of Federal, State & Local Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor Program Title	ALN Number	Pass-Through Entity Number	Grant ID Number	2025 Expenditures
FEDERAL AWARDS				
U.S. Department of Justice				
Direct Programs:				
Bureau of Justice Administration (BJA)				
Edward Byrne Memorial Justice Assistance Grant (JAG) Program - 2021	16.738	Direct	15PBJA-21-GG-01510-JAGX	\$ 22,500
Edward Byrne Memorial Justice Assistance Grant (JAG) Program - 2023	16.738	Direct	15PBJA-23-GG-03440-JAGX	5,239
Edward Byrne Memorial Justice Assistance Grant (JAG) Program - 2024	16.738	Direct	15PBJA-24-GG-05190-JAGX	52,595
				<u>80,334</u>
Federal Bureau of Investigation (FBI)				
Joint Terrorism Task Force 23/24	16.Unknown	Direct	FBI 23/24	3,130
Joint Terrorism Task Force 24/25	16.Unknown	Direct	FBI 24/25	13,601
Civil Rights Task Force 23/24	16.Unknown	Direct	FBI 23/24	2,856
Civil Rights Task Force 24/25	16.Unknown	Direct	FBI 24/25	4,070
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 23/24	16.Unknown	Direct	NOGVCTF 23/24	11,152
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 24/25	16.Unknown	Direct	NOGVCTF 24/25	25,934
New Orleans Violent Crime Task Force (NOVCTF) 23/24	16.Unknown	Direct	NOVCTF 23/24	9,265
New Orleans Violent Crime Task Force (NOVCTF) 24/25	16.Unknown	Direct	NOVCTF 24/25	22,167
United States Secret Service (USSS) 23/24	16.Unknown	Direct	USSS 23/24	3,995
United States Secret Service (USSS) 24/25	16.Unknown	Direct	USSS 24/25	3,193
				<u>99,363</u>
Drug Enforcement Administration (DEA)				
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004	Direct	DEA 23/24 - Overtime (OT)	17,750
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004	Direct	DEA 24/25 - Overtime (OT)	57,001
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004	Direct	DEA 23/24 - OT Interdiction	3,219
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004	Direct	DEA 24/25 - OT Interdiction	12,760
				<u>90,730</u>
U.S. Marshall's Office				
Equitable Sharing Program	16.922	Direct	LA.0260000	512,943
US Marshalls Overtime 2024	16.Unknown	Direct	JLEO-24-0192	10,436
US Marshalls Overtime 2025	16.Unknown	Direct	JLEO-25-0192	30,537
US Marshalls Missing Child Unit / Operation Fresh Start	16.Unknown	Direct	M-25-A34-O-000625	710
				<u>554,626</u>
Passed-Through:				
Passed Through Louisiana Department of Public Safety and Corrections				
National Crime History Improvement Program (NCHIP) - FY24/25	16.554	Direct	AFIS 24/25	470,000
				<u>470,000</u>
Passed Through Louisiana Commission and Law Enforcement				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	15PBJA-23-GG-00956-COVE	2023-CD-01-7805	7,211
Crime Victim Assistance	16.575	15POVC-22-GG-00752-ASSI	2022-VA-03-7337	14,522
DNA Backlog Reduction Program FY22	16.741	15BJA-22-GG-01693-DNAX	2022-CE-01-7391	115,250
DNA Backlog Reduction Program FY23	16.741	15BJA-23-GG-01247-DNAX	2023-CE-01-8095	209,900
DNA Backlog Reduction Program FY24	16.741	15BJA-24-GG-02666-DNAX	2024-CE-01-8436	71,678
				<u>418,561</u>
Total - U.S. Department of Justice				
				<u>1,713,614</u>
U.S. Department of Homeland Security				
Passed-Through:				
Passed Through Louisiana Governor's Office of Homeland Security				
Office of Public Assistance:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Direct	4577-DR-LA	(445)
				<u>(445)</u>
Passed Through Louisiana Governor's Office of Homeland Security				
Port Security Grant Program - FY 22	97.056	Direct	EMW-2022-PU-00301-S01	273,305
Port Security Grant Program - FY 23	97.056	Direct	EMW-2023-PU-00280-S01	566,269
				<u>839,574</u>
Total - U.S. Department of Homeland Security				
				<u>839,129</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Schedule of Expenditures of Federal, State & Local Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor Program Title	ALN Number	Pass-Through Entity Number	Grant ID Number	2025 Expenditures
U.S. Department of the Treasury				
Direct Programs:				
U.S. Immigration and Customs Enforcement				
Equitable Sharing	21.016	Direct	LA.0260000	18,403
State and Local Law Enforcement Overtime (SLOT) - 23/24	21.Unknown	Direct	SLOT 23/24	2,181
State and Local Law Enforcement Overtime (SLOT) - 24/25	21.Unknown	Direct	SLOT 24/25	9,019
				<u>29,603</u>
Total - U.S. Department of the Treasury				<u>29,603</u>
Social Security Administration				
Direct Programs:				
Supplemental Security Income - 23/24	96.006	Direct	SOC SEC 24/25	54,600
				<u>54,600</u>
Total - Social Security Administration				<u>54,600</u>
Office of National Drug Control Policy				
Direct Programs:				
High Intensity Drug Trafficking Areas Program - 23	95.001	Direct	G23GC0001A	2,583,599
High Intensity Drug Trafficking Areas Program - 24	95.001	Direct	G24GC0001A	1,977,487
				<u>4,561,086</u>
Total - Office of National Drug Control Policy				<u>4,561,086</u>
Federal Highway Administration				
Passed-Through:				
Passed Through Louisiana Highway Safety Commission				
State and Community Highway Safety - 23/24	20.600	Direct	2024-30-30	71,159
State and Community Highway Safety - 24/25	20.600	Direct	2025-30-30	101,524
				<u>172,683</u>
Total - Federal Highway Administration				<u>172,683</u>
TOTAL FEDERAL AWARDS				<u>7,370,715</u>
STATE AND LOCAL AWARDS				
Jefferson Parish Community Justice Agency				
Westbank/Gretna Task Force 23/24	N/A		Gretna Task Force 23/24	17,024
Westbank/Gretna Task Force 24/25	N/A		Gretna Task Force 24/25	55,921
ACT 4 2024 State Aid to Local Government	N/A		CEA#25-945-24	2,787,070
ACT 776 2024 State Aid to Local Government	N/A		CEA#25-945-265	21,685
				<u>2,881,700</u>
TOTAL STATE AND LOCAL AWARDS				<u>2,881,700</u>
GRAND TOTAL				<u>\$ 10,252,415</u>

Notes to Schedule:

- 1) **Basis of Presentation**
The schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Sheriff under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Sheriff, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Sheriff.
- 2) **Summary of Significant Accounting Policies**
Expenditures reported on the Schedule are reported on the accrual basis of accounting, except as noted. Such expenditures are recognized following, as applicable, either the cost principles of OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Sheriff has not elected to use the 10 percent de minimis indirect cost rate.
- 3) **Cash Basis Presentation Requirement for Equitable Sharing of Federally Forfeited Property Grants**
Cash basis expenditures reported within the annual ESAC certification report must be disclosed within the Schedule of Federal Awards in accordance with U.S. Department of Justice policy.

STATE OF LOUISIANA, PARISH OF JEFFERSON

AFFIDAVIT

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

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

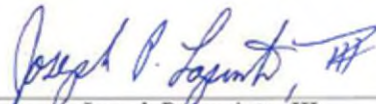
The following information is true and correct:

\$ 5,719,597 is the amount of cash on hand in the property tax collector bank accounts on June 30, 2025;

He further deposed and said:

All itemized statements of the amount of taxes collected for fiscal year 2025 (tax year 2024), by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected for the fiscal year 2025 (tax year 2024), which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



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

SWORN to and subscribed before me, Notary, this 12 day of December, 2025, in my office in Harvey, Louisiana.



Signature - Notary Public

**Toma S. Songy
Ex-Officio Notary
Notary ID # 146876**

Commission

JEFFERSON PARISH SHERIFF'S OFFICE
TAXROLL STATUS REPORT - 2024 TAX ROLL YEAR
AS OF JUNE 30, 2025

Tax Code	Taxing Body	Mills Levied	Original 2024 Tax Levy	Supplements	Reductions	Adjudicated Supplements	2024 Collectible Tax Roll	Collections Made	Refunds	Refunds To Process	Net Collections	Amount To Be Collected	Collectible
													Tax Roll Not Yet Collected
01M	Parish - Kenner Only	0.63	383,251	182	(5,938)	93	377,588	375,981	(3,945)	(9)	372,027	5,561	1.47%
02M	Parish of Jefferson	1.27	4,856,523	967	(49,808)	932	4,808,614	4,759,870	(9,306)	(94)	4,750,470	58,144	1.21%
03M	Jefferson Library Maintenance	6.00	26,673,754	6,332	(293,026)	5,307	26,392,367	26,146,363	(82,243)	(528)	26,063,592	328,775	1.25%
04M	Jefferson Health Unit	2.26	10,025,950	2,380	(110,140)	1,995	9,920,185	9,827,719	(30,912)	(199)	9,796,608	123,577	1.25%
05M	Juvenile Detention Home	3.50	15,575,231	3,697	(171,103)	3,099	15,410,924	15,267,279	(47,974)	(306)	15,218,999	191,925	1.25%
06C	Coroner - Forensic Facility	1.00	4,663,249	1,107	(51,228)	928	4,614,056	4,571,049	(14,375)	(92)	4,556,582	57,474	1.25%
06M	Coroner - Office	0.54	2,518,154	398	(27,663)	501	2,491,590	2,468,366	(7,762)	(50)	2,460,554	31,036	1.25%
07M	Court & Judicial/Community Park	0.94	4,196,919	996	(46,105)	835	4,152,645	4,113,940	(12,938)	(82)	4,100,920	51,725	1.25%
09M	Jefferson Special Services District	2.35	8,076,214	1,686	(80,747)	1,175	7,998,328	7,914,840	(14,097)	(122)	7,900,211	98,117	1.23%
12M	Jefferson Transportation System	1.94	8,627,025	2,048	(94,772)	1,717	8,536,018	8,456,453	(26,595)	(170)	8,429,688	106,330	1.25%
13M	Jefferson Mobility Impaired Transportation	0.97	4,290,190	1,018	(47,130)	854	4,244,932	4,205,365	(13,226)	(85)	4,192,054	52,878	1.25%
14M	Ambulance Service Dist No. 2	10.92	544,534	-	(2,835)	1,612	543,311	531,460	(407)	-	531,053	12,258	2.26%
16M	Consolidated Garbage Dist No. 1	4.00	13,723,623	2,873	(137,558)	2,002	13,590,940	13,448,283	(24,022)	(209)	13,424,052	166,888	1.23%
21M	Jefferson Parish Sheriff	8.28	38,611,658	9,166	(424,171)	7,683	38,204,336	37,848,231	(119,034)	(762)	37,728,435	475,901	1.25%
21M	Jefferson Parish Sheriff	7.00	32,642,706	7,749	(358,598)	6,495	32,298,522	31,997,297	(100,633)	(644)	31,896,020	402,332	1.25%
23M	Consolidated Sewer District No. 1 (East & West)	5.00	17,253,301	3,591	(172,226)	2,502	17,087,168	16,908,110	(30,132)	(295)	16,877,683	209,485	1.23%
27M	Eastbank Consolidated Fire Protection District	25.00	52,329,234	6,641	(240,304)	2,461	52,098,032	51,554,803	(98,437)	(198)	51,456,168	641,864	1.23%
28M	Fire Protection District No. 3	20.00	4,083,994	1,225	(18,196)	2,105	4,069,128	4,029,698	(6,038)	(142)	4,023,498	45,630	1.12%
29M	Fire Protection District No. 5	18.60	5,627,057	525	(34,274)	4,518	5,597,826	5,516,121	(8,217)	(575)	5,507,329	90,497	1.62%
30M	Fire Protection District No. 9	21.10	1,052,469	-	(5,479)	3,116	1,050,106	1,027,199	(786)	-	1,026,413	23,693	2.26%
31M	Fire Protection District No. 6 - M	25.00	6,183,603	7,121	(25,375)	855	6,166,204	6,090,208	(7,151)	(2)	6,083,055	83,149	1.35%
32B	Fire Protection District No. 7 - B	-	-	-	-	-	-	-	-	-	-	-	0.00%
32M	Fire Protection District No. 7 - M	25.00	6,338,935	217	(462,096)	459	5,877,515	5,851,500	(7,659)	(174)	5,843,667	33,848	0.58%
33M	Fire Protection District No. 8 - M	25.00	9,727,869	2,106	(46,958)	1,734	9,684,751	9,579,645	(18,488)	(370)	9,560,787	123,964	0.00%
34	Consolidated Water District No. 1 10	5.00	20,807,043	5,063	(226,899)	3,317	20,588,524	20,399,928	(67,524)	(404)	20,332,000	256,524	1.25%
41M	Consolidated Recreation and Playground District	9.71	33,283,704	6,970	(333,760)	4,857	32,961,771	32,615,401	(58,303)	(510)	32,556,588	405,183	0.00%
42B	Playground District No. 2 - Sub Dist No. 1	-	-	-	-	-	-	-	-	-	-	-	0.00%
64B	Consolidated Drainage District No. 2 (SELA)	5.00	21,906,155	5,280	(242,935)	3,643	21,672,143	21,472,875	(68,386)	(441)	21,404,048	268,095	1.24%
64M	Consolidated Drainage District No. 2 - M	4.51	19,747,687	4,760	(218,998)	3,284	19,536,733	19,357,099	(61,648)	(397)	19,295,054	241,679	0.00%
69M	Community Center and Playground Dist No. 16	10.99	548,416	-	(2,855)	1,624	547,185	535,248	(410)	-	534,838	12,347	2.26%
73M	Jefferson Levee District (Eastbank)	4.01	12,060,171	2,490	(85,889)	1,470	11,978,242	11,875,595	(47,002)	(146)	11,828,447	149,795	1.25%
74M	Grand Isle Levee District	5.09	253,969	-	(1,322)	752	253,399	247,871	(190)	-	247,681	5,718	2.26%
75C	Jefferson Parish School Board - C	3.89	12,590,761	2,989	(138,317)	2,505	12,457,938	12,341,816	(38,821)	(249)	12,302,746	155,192	1.25%
75J	Jefferson Parish School Board - J	8.75	38,891,461	9,232	(427,244)	7,739	38,481,188	38,122,499	(119,913)	(770)	38,001,816	479,372	1.25%
75	Jefferson Parish School Board	7.68	34,134,951	8,103	(374,991)	6,792	33,774,855	33,460,035	(103,248)	(676)	33,354,111	420,744	1.25%
75M	Jefferson Parish School Board - M	2.83	17,300,638	4,107	(190,057)	3,442	17,118,130	16,958,570	(53,343)	(343)	16,904,884	213,246	1.25%
75M	Jefferson Parish School Board - M	6.80	30,217,826	7,173	(331,960)	6,013	29,899,052	29,620,359	(93,170)	(598)	29,526,591	372,461	1.25%
77M	Grand Isle Port Commission	4.97	277,059	-	(1,302)	740	276,497	271,055	(187)	-	270,868	5,629	2.04%
79M	West Jefferson Levee District-Constitutional	4.93	6,633,219	2,132	(130,984)	1,779	6,506,146	6,439,453	(9,038)	(256)	6,430,139	76,007	1.17%
79M	West Jefferson Levee District-Special	4.66	6,269,372	2,015	(123,799)	1,681	6,149,269	6,086,235	(8,561)	(242)	6,077,432	71,837	1.17%
80M	Consolidated Road Lighting District	2.82	9,654,735	2,026	(97,015)	1,412	9,561,158	9,460,436	(16,947)	(148)	9,443,341	117,817	1.23%
81	Inspector General	0.50	1,693,171	355	(17,013)	248	1,676,761	1,659,097	(2,972)	(26)	1,656,099	20,662	1.23%
87	TNIBD	-	1,014,000	-	-	-	1,014,000	1,007,586	-	-	1,007,586	6,414	0.63%
88	SNIBD	45.00	1,042,011	-	(6,423)	-	1,035,588	1,027,110	(998)	-	1,026,112	9,476	0.92%
91M	Jefferson Road Lighting District No. 7	5.46	272,267	-	(1,417)	806	271,656	265,730	(203)	-	265,527	6,129	2.26%
92M	Fire Protection District No. 4	17.32	673,226	68	(11,992)	49	661,351	650,611	(1,998)	-	648,613	12,738	1.93%
93	Old Metairie Security	-	338,520	-	-	-	338,520	339,176	(664)	-	338,512	8	0.00%
	Grand Isle Mosquito C	-	3,803	-	-	-	3,803	2,676	-	-	2,676	1,127	29.63%
UKN	HAR-1977 Gen Alm. 5166004	1.61	170,152	-	(1,598)	19	168,573	169,521	(1,531)	-	167,990	583	0.35%
UKN	HAR-1982 Gen Al. 5166007	2.34	246,994	-	(2,320)	28	244,702	246,079	(2,223)	-	243,856	846	0.35%
UKN	HAR-Const. Gen Al. 5166001	4.10	432,514	-	(4,062)	49	428,501	430,912	(3,893)	-	427,019	1,482	0.35%
UKN	HAR-Fire Prot. CM. 5166006	5.00	526,921	-	(4,948)	60	522,033	524,969	(4,743)	-	520,226	1,807	0.35%
UKN	HAR-Police 5166012	5.00	526,921	-	(4,948)	60	522,033	524,969	(4,743)	-	520,226	1,807	0.35%
UKN	HAR-Sewer Const. and Maint. 516601	3.00	316,153	-	(2,969)	36	313,220	314,981	(2,846)	-	312,135	1,085	0.35%
UKN	HAR-Sewer Main 5166003	0.88	93,309	-	(876)	11	92,444	92,963	(840)	-	92,123	321	0.35%
UKN	Lafitte Area Levee Ind Levee	5.79	182,890	22	(3,385)	15	179,542	176,057	(506)	-	175,551	3,991	2.22%
	TOTALS	403.94	550,115,462	125,010	(5,896,008)	105,409	544,449,873	539,186,282	(1,461,268)	(10,314)	537,714,700	6,735,173	1.24%

Note: This schedule includes only the activity related to the 2024 taxroll (i.e., the current year taxroll). Activity related to prior years' taxrolls is not presented.

**JEFFERSON PARISH SHERIFF'S OFFICE
TAXROLL STATUS REPORT - 2024 TAX ROLL YEAR
AS OF JUNE 30, 2025**

Per the above schedule, approximately one (1) percent of the total taxlevy has yet to be collected. Reasons for not collecting total roll include:

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

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

RECONCILIATION OF TAXROLL STATUS REPORT TO DISTRIBUTION SUMMARY REPORT

	<u>Collections Made</u>	<u>Refunds</u>	<u>Refunds To Process</u>	<u>Net Collections</u>
Per Taxroll Status Report (above)	539,186,282	(1,461,268)	(10,314)	537,714,700
Other Collections	(478,864)	-	-	(478,864)
Refunds Not Yet Processed	-	-	10,314	10,314
Refunds of Cost	-	(99,875)	-	(99,875)
Per Distribution Report	538,707,418	(1,561,143)	-	537,146,275
Collections of Costs, Fees, etc.	919,976	-	-	919,976
Security Districts	1,473,979	-	-	1,473,979
Total Per Distribution Report	541,101,373	(1,561,143)	-	539,540,230
Interest on delinquent payments	986,271	-	-	986,271
Total Collections	542,087,644	(1,561,143)	-	540,526,501
Other Collections	12,043	-	-	12,043
State Revenue Sharing	-	-	-	-
Total Distributed to Date	542,099,687	(1,561,143)	-	540,538,544

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Schedule of Compensation, Benefits, and other Payments
to Agency Head or Chief Executive Officer
For the Fiscal Year Ended June 30, 2025

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

Purpose	Amount	
Salary	231,835	(1)
Benefits - Retirement - Employer Required Contributions	26,848	(2)
Benefits - Insurance (Group Health)	25,311	(3)
Benefits - Other	3,577	(4)
Car Allowance	-	(5)
Vehicle Provided by Agency	Yes	(5)
Per Diem	-	
Reimbursements	-	
Membership Dues	5,656	(6)
Travel (meal per diems)	-	
Tuition and Registration Fees	-	(7)
Conference Travel (Airfare, Lodging, Conference Expenses)	5,047	(7)
Continuing Professional Education Fees	-	
Housing	-	
Unvouchered Expenses	-	
Special Meals	-	

Notes to Schedule:

- (1) The Sheriff's salary is set by state statutes and includes a 10% expense allowance.
- (2) The Sheriff is a member of the Louisiana Sheriff's Pension and Relief Fund, as are full-time employees of the Sheriff's Office. The employer contribution rate for 2024 was 11.50% of eligible salary. This represents that contribution cost to the office.
- (3) The Sheriff's Office is self-insured for group health coverage. All full-time employees are covered by the health plan upon hire. Under state law, the Sheriff's Office pays 100% of the employee-only coverage. The Sheriff's Office also pays a percent of family, spousal, or child coverage. This amount represents the cost to the office.
- (4) The Sheriff's Office provides some supplemental insurance coverage to each of its employees, including a term life policy, accidental death and dismemberment, short-term disability, and professional liability. The Sheriff pays 100% of these costs. This amount represents the cumulative cost of these coverages.
- (5) The Sheriff is assigned a departmental take-home vehicle; however, no amount is considered taxable under the IRS rules for vehicles provided to Law Enforcement Officers. The use of the vehicle is considered to be a "working condition benefit" and it meets the definition of a "qualified non-personal use vehicle". While some personal use is allowed, the car is primarily used for public safety/business purposes. Use of the vehicle is limited to in-parish travel (in general) and personal use is typically made up of commuting. The Sheriff pays an "in-parish" vehicle usage fee of \$100/month as per office policy.
- (6) Amount represents membership dues to various professional organizations related to the position of Sheriff such as, the National Sheriff's Association (NSA), the Major Counties Association, and the Louisiana State Bar Association (LSBA).
- (7) Includes attendance at various conferences, such as NSA's mid-winter conference, Jefferson Bar Association conference, the IACP conference, and the LSA's annual conference.

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Jefferson Parish Sheriffs Office

LLA Entity ID #111111-11111

Reporting Period 07/01/2024 - 12/31/2024

Cash Basis Presentation

Beginning Balance of Amounts Collected (i.e. cash on hand) 693,434.54
 The total amount of CASH payments that were collected prior to the start date of this report that were not yet disbursed by the start date of this report.

Add: Collections

Civil Fees	.00
Bond Fees	20.32
Asset Forfeiture/Sale	.00
Pre-Trial Diversion Program Fees	.00
Criminal Court Costs/Fees	1,968,975.16
Criminal Fines - Contempt	512,513.76
Criminal Fines - Other	1,361,729.99
Restitution	.00
Probation	266,160.66
Service/Collection Fees	15,877.05
Interest Earnings On Collected Balances	.00
Other	6,582.92
Subtotal Collections:	4,131,859.86

Less: Disbursements to Governments & Nonprofits

JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL COURT COSTS/FEEES	677,522.24
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - CONTEMPT	398,458.72
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - OTHER	1,070,035.56
JEFFERSON PARISH FINANCE DEPARTMENT-PROBATION	262,003.37
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL COURT COSTS/FEEES	208,183.21
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - CONTEMPT	62,912.69
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - OTHER	168,945.41
TREASURER, STATE OF LA - CMIS-CRIMINAL COURT COSTS/FEEES	32,030.67
TREASURER, STATE OF LOUISIANA (HCAP)-CRIMINAL COURT COSTS/FEEES	1,916.42
TREASURER, STATE OF LA. (GNOEC)-CRIMINAL COURT COSTS/FEEES	560.88
OFFICE OF STATE POLICE-CRIMINAL COURT COSTS/FEEES	26,355.38
LA. WILDLIFE & FISHERIES-CRIMINAL COURT COSTS/FEEES	15.00
LA COMMISSION ON LAW ENFORCEMENT-CRIMINAL COURT COSTS/FEEES	50,507.57
JEFFERSON PARISH CORONER'S OFFICE-CRIMINAL COURT COSTS/FEEES	9,717.17
JEFF PARISH CLERK OF COURTS-BOND FEES	6.03
JEFF PARISH CLERK OF COURTS-CRIMINAL COURT COSTS/FEEES	328,023.99
INDIGENT DEFENDER BOARD-CRIMINAL COURT COSTS/FEEES	489,369.93
INDIGENT DEFENDER BOARD-CRIMINAL FINES - OTHER	913.50
INDIGENT DEFENDER BOARD-SERVICE/COLLECTION FEES	15,649.84
CITY OF KENNER-CRIMINAL COURT COSTS/FEEES	1,436.66
CITY OF HARAHAH-CRIMINAL COURT COSTS/FEEES	190.69
CITY OF WESTWEGO-CRIMINAL COURT COSTS/FEEES	49.06
CRIME STOPPERS, INC.-CRIMINAL COURT COSTS/FEEES	21,369.97

Source: Sheriff and Ex-Officio Tax Collector, Jefferson Parish Print Date: 08/01/2025 15:22

(Unaudited)

**Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session**

TOWN OF GRAND ISLE-CRIMINAL COURT COSTS/FEES	5.32
TOWN OF JEAN LAFITTE-CRIMINAL COURT COSTS/FEES	33.98
CITY OF GRETNA-CRIMINAL COURT COSTS/FEES	185.30
TREASURER, STATE OF LA. (SCITF)-CRIMINAL COURT COSTS/FEES	27,078.94
TREASURER, STATE OF LA. (SOTTF)-PROBATION	11,356.70
SUPREME COURT OF LOUISIANA (JC)-CRIMINAL COURT COSTS/FEES	5,275.72
	3,870,109.92

Less: Amounts Retained by Collecting Agency

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	168,945.41
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	0.00
Amounts Self-Disbursed	
SHERIFF'S GENERAL FUND-BOND FEES	15.07
SHERIFF'S GENERAL FUND-CRIMINAL COURT COSTS/FEES	156,060.25
SHERIFF'S GENERAL FUND-CRIMINAL FINES - CONTEMPT	62,912.69
SHERIFF'S GENERAL FUND-OTHER	3,008.59
OVER/UNDER AMOUNT	4,005.96
Subtotal Amounts Retained by Collecting Agency	394,947.97

Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies

Civil Fee Refunds	0
Bond Fee Refunds	0
Restitution Payments to Individuals	0
Other Disbursements to Individuals	0
Payments to 3rd Party Collection/Processing Agencies	0

Subtotal Disbursements/Retainage	4,265,057.89
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	560,236.51

The total amount of CASH payments collected prior to the end date of this report that were not yet disbursed by the end date of this report.

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Jefferson Parish Sheriffs Office

LLA Entity ID #111111-11111

Reporting Period 01/01/2025 - 06/30/2025

Cash Basis Presentation

Beginning Balance of Amounts Collected (i.e. cash on hand) 560,236.51
 The total amount of CASH payments that were collected prior to the start date of this report that were not yet disbursed by the start date of this report.

Add: Collections

Civil Fees	.00
Bond Fees	48.75
Asset Forfeiture/Sale	.00
Pre-Trial Diversion Program Fees	.00
Criminal Court Costs/Fees	2,391,482.86
Criminal Fines - Contempt	619,358.13
Criminal Fines - Other	1,676,916.24
Restitution	.00
Probation	306,631.15
Service/Collection Fees	17,732.06
Interest Earnings On Collected Balances	.00
Other	15,224.85
Subtotal Collections:	5,027,394.04

Less: Disbursements to Governments & Nonprofits

JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL COURT COSTS/FEES	726,964.48
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - CONTEMPT	443,887.40
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - OTHER	1,200,931.93
JEFFERSON PARISH FINANCE DEPARTMENT-PROBATION	270,535.61
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL COURT COSTS/FEES	217,563.23
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - CONTEMPT	70,086.73
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - OTHER	189,608.06
TREASURER, STATE OF LA - CMIS-CRIMINAL COURT COSTS/FEES	33,630.16
TREASURER, STATE OF LOUISIANA (HCAP)-CRIMINAL COURT COSTS/FEES	3,372.72
TREASURER, STATE OF LA. (GNOEC)-CRIMINAL COURT COSTS/FEES	556.30
OFFICE OF STATE POLICE-CRIMINAL COURT COSTS/FEES	28,467.54
LA. WILDLIFE & FISHERIES-CRIMINAL COURT COSTS/FEES	18.70
LA COMMISSION ON LAW ENFORCEMENT-CRIMINAL COURT COSTS/FEES	70,923.44
JEFFERSON PARISH CORONER'S OFFICE-CRIMINAL COURT COSTS/FEES	12,300.26
JEFF PARISH CLERK OF COURTS-BOND FEES	13.13
JEFF PARISH CLERK OF COURTS-CRIMINAL COURT COSTS/FEES	384,317.03
INDIGENT DEFENDER BOARD-CRIMINAL COURT COSTS/FEES	524,878.72
INDIGENT DEFENDER BOARD-CRIMINAL FINES - OTHER	926.75
INDIGENT DEFENDER BOARD-SERVICE/COLLECTION FEES	17,027.75
CITY OF KENNER-CRIMINAL COURT COSTS/FEES	832.31
CITY OF HARAHAHAN-CRIMINAL COURT COSTS/FEES	94.44
CITY OF WESTWEGO-CRIMINAL COURT COSTS/FEES	290.45
CRIME STOPPERS, INC.-CRIMINAL COURT COSTS/FEES	22,453.54

Source: Sheriff and Ex-Officio Tax Collector, Jefferson Parish Print Date: 08/01/2025 15:24
 (Unaudited)

**Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session**

TOWN OF GRAND ISLE-CRIMINAL COURT COSTS/FEES	15.44
CITY OF GRETNA-CRIMINAL COURT COSTS/FEES	8.08
TREASURER, STATE OF LA. (SCITF)-CRIMINAL COURT COSTS/FEES	26,127.71
TREASURER, STATE OF LA. (SOTTF)-PROBATION	12,711.41
SUPREME COURT OF LOUISIANA (JC)-CRIMINAL COURT COSTS/FEES	5,445.42
	4,263,988.74
Less: Amounts Retained by Collecting Agency	
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	189,608.06
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	0.00
Amounts Self-Disbursed	
SHERIFF'S GENERAL FUND-BOND FEES	32.87
SHERIFF'S GENERAL FUND-CRIMINAL COURT COSTS/FEES	202,474.73
SHERIFF'S GENERAL FUND-CRIMINAL FINES - CONTEMPT	70,086.73
SHERIFF'S GENERAL FUND-OTHER	4,003.21
OVER/UNDER AMOUNT	10,475.95
Subtotal Amounts Retained by Collecting Agency	476,681.55
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies	
Civil Fee Refunds	0
Bond Fee Refunds	0
Restitution Payments to Individuals	0
Other Disbursements to Individuals	0
Payments to 3rd Party Collection/Processing Agencies	0
Subtotal Disbursements/Retainage	4,740,670.29
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	846,960.26
The total amount of CASH payments collected prior to the end date of this report that were not yet disbursed by the end date of this report.	



STATISTICAL SECTION



Statistical Section Narrative

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

Financial Trends

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

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Revenue Capacity

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Debt Capacity

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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within the Sheriff's financial activities take place and to help make comparisons over time with other governments.

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Operating Information

These schedules contain information about the Sheriff's operations and resources to help the reader understand how the Sheriff's financial information relates to the services the Sheriff provides and the activities it performs.

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Table 1

**JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana**

**Net Position By Component
Last Ten Fiscal Years
(Accrual Based Accounting)**

(Unaudited)

	(1) 2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
Net Investments in Capital Assets	\$ 59,672,449	\$ 64,391,627	\$ 62,376,088	\$ 64,740,267	\$ 62,593,957	\$ 63,869,373	\$ 67,010,925	\$ 71,015,634	\$ 71,224,222	\$ 82,102,328
Restricted										
911 Emergency Communications	5,846,598	5,513,724	6,490,996	7,125,734	6,206,048	7,087,885	8,145,868	7,839,109	6,591,230	5,602,811
Debt Service	674	279	382	185	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-
Claims and Judgments	-	1,498,965	1,098,815	774,136	1,738,914	(4,802,314)	235,516	342,183	-	-
Other	-	-	-	-	-	-	-	-	-	-
Unrestricted	14,675,896	6,999,238	(5,546,162)	(7,233,659)	8,436,609	17,947,357	40,800,039	62,627,485	54,690,943	74,328,523
Total Governmental Activities Net Position	\$ 80,195,617	\$ 78,403,833	\$ 64,420,119	\$ 65,406,663	\$ 78,975,528	\$ 84,102,301	\$ 116,192,348	\$ 141,824,411	\$ 132,506,395	\$ 162,033,662

Notes:

(1) Amounts have been restated to include adjustments required by GASB Statements 68 and 71 related to pension liabilities.

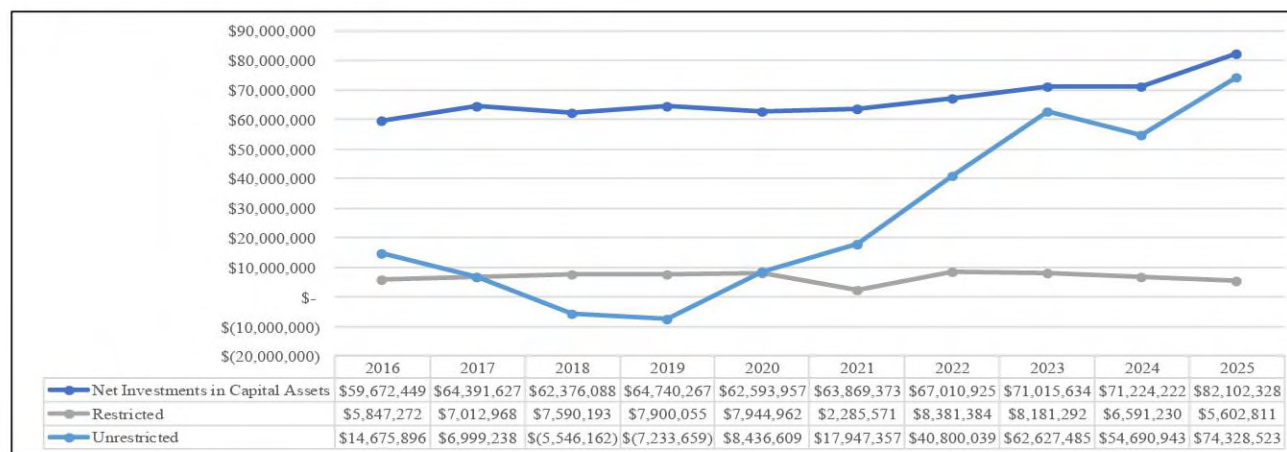


Table 2

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Changes in Net Position
Last Ten Fiscal Years
(Accrual Based Accounting)

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities:										
Public Safety										
Executive	\$ 965,621	\$ 1,662,142	\$ 1,931,283	\$ 1,525,868	\$ 1,585,709	\$ 1,688,724	\$ 1,672,090	\$ 1,864,419	\$ 2,395,475	\$ 2,420,805
Management Services	13,616,751	13,104,553	13,446,781	34,144,711	33,586,114	36,945,417	38,491,978	46,168,605	46,195,669	34,118,767
Finance and Administrative	11,539,343	11,367,771	11,458,242	6,737,200	5,631,538	5,809,163	5,583,714	2,531,612	16,227,317	16,599,758
Fleet	11,392,905	11,023,729	13,069,790	-	-	-	-	-	-	-
Revenue and Taxation	3,564,091	3,472,475	1,510,326	5,834,371	3,961,296	4,050,632	3,748,999	4,861,415	5,278,319	29,055,337
Operations	22,808,960	24,599,544	27,148,492	23,427,110	26,546,643	26,571,072	20,960,663	31,336,717	35,398,580	11,633,077
Special Operations	4,881,433	5,601,166	4,117,517	6,250,361	5,991,368	7,946,321	11,393,902	8,915,390	9,610,164	19,794,272
Technical Services	18,700,879	19,604,658	19,677,278	17,106,166	19,758,646	18,680,958	16,987,778	22,819,098	25,756,230	11,276,005
Internal Management	613,514	667,075	1,083,151	829,528	840,487	815,544	351,048	176,645	-	-
Criminal Investigations	12,591,923	13,734,348	13,725,558	14,150,974	14,865,760	14,871,514	13,242,726	17,654,478	21,197,512	19,216,879
Special Investigations	9,870,223	11,412,317	11,073,382	10,298,903	10,551,572	15,634,009	14,965,081	18,220,339	20,697,113	20,072,976
Narcotics	4,637,320	5,064,879	4,979,199	5,745,156	6,632,296	-	-	-	-	-
Corrections	24,017,738	25,538,712	26,220,598	25,894,475	27,974,858	30,959,415	26,861,362	33,445,804	38,979,923	39,255,467
Non-departmental	-	-	-	-	-	-	-	10,239	9,251,157	5,855
Interest on Long-term Debt and fees	756,311	651,184	540,914	418,335	289,317	138,644	-	-	-	-
Total Governmental Activities Expenses	139,957,012	147,504,553	149,982,511	152,363,158	158,215,604	164,111,413	154,259,341	188,004,761	230,987,459	203,449,198
Total Primary Government Expenses	\$ 139,957,012	\$ 147,504,553	\$ 149,982,511	\$ 152,363,158	\$ 158,215,604	\$ 164,111,413	\$ 154,259,341	\$ 188,004,761	\$ 230,987,459	\$ 203,449,198
Program Revenue (See Table 3)										
Governmental Activities:										
Charges for Services										
Executive	\$ 79,414	\$ 171,291	\$ 173,013	\$ 166,502	\$ 176,654	\$ 181,306	\$ 183,808	\$ 200,588	\$ 195,260	\$ 203,157
Management Services	8,712,202	8,488,109	8,639,652	9,618,569	9,359,240	11,307,366	10,890,348	12,147,309	12,730,177	13,842,347
Finance and Administrative	3,219,371	3,205,307	4,113,750	5,127,894	6,427,355	5,331,108	6,281,711	6,120,629	6,037,487	7,049,979
Fleet	1,168,138	1,160,790	1,208,083	-	-	-	-	-	-	-
Revenue and Taxation	-	-	-	-	-	-	-	-	-	-
Operations	52,735	32,957	23,498	27,403	21,396	70,643	(1,133)	54,334	32,929	-
Special Operations	133,218	109,609	102,144	95,223	532,687	681,459	584,247	67,807	719,819	711,465
Technical Services	5,382	2,019	1,393	1,247	535	606	203	-	210	-
Internal Management	-	-	-	48	-	-	-	-	-	-
Criminal Investigations	1,205,829	1,180,122	1,225,581	1,472,954	1,494,723	1,411,896	1,442,491	1,450,563	1,352,249	1,661,708
Special Investigations	417,710	467,082	463,150	461,009	8,221	18,812	17,920	576,768	1,315	-
Narcotics	2,926	689	1,442	1,776	1,231	-	-	-	-	-
Corrections	3,890,157	3,805,120	3,710,216	3,524,284	4,077,104	5,269,690	5,275,427	5,598,266	5,214,222	5,331,721
Non-departmental	-	-	-	-	-	-	-	-	-	-
Total Charges for Services	18,887,082	18,623,095	19,661,922	20,496,909	22,099,146	24,272,886	24,675,022	26,216,264	26,283,668	28,800,377
Operating Grants and Contributions	22,914,367	23,379,741	23,686,068	25,097,069	42,345,996	29,338,359	32,753,462	22,993,328	25,209,891	28,569,521
Capital Grants and Contributions	459,674	472,475	205	43,805	99,236	495,889	2,591,379	868,053	2,182,470	2,262,019
Total Governmental Activities Program Revenues	\$ 42,261,123	\$ 42,475,311	\$ 43,348,195	\$ 45,637,783	\$ 64,544,378	\$ 54,107,134	\$ 60,019,863	\$ 50,077,645	\$ 53,676,029	\$ 59,631,917
Net (Expense) Revenue										
Total Primary Government Net (Expense)	\$ (97,695,889)	\$ (105,029,242)	\$ (106,634,316)	\$ (106,725,375)	\$ (93,671,226)	\$ (110,004,279)	\$ (94,239,478)	\$ (137,927,116)	\$ (177,311,430)	\$ (143,817,281)

Table 2

**JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana**

**Changes in Net Position
Last Ten Fiscal Years
(Accrual Based Accounting)**

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities:										
Taxes										
Property Taxes	\$ 28,739,300	\$ 29,514,255	\$ 29,916,247	\$ 30,596,972	\$ 31,168,714	\$ 32,750,859	\$ 32,899,468	\$ 62,957,995	\$ 65,816,842	\$ 69,407,362
Property Taxes - Payments in Lieu of	-	88,949	90,974	50,849	89,217	117,432	124,665	188,719	208,237	257,502
Sales Taxes	22,390,927	22,873,663	23,214,151	23,204,060	23,727,197	27,539,466	31,310,340	31,064,845	30,772,949	31,849,740
Intergovernmental										
State Revenue Sharing	1,243,006	1,293,783	1,294,084	1,293,822	1,294,158	1,294,317	1,297,816	1,296,357	1,298,096	1,299,614
Video Poker Allocation	1,655,037	1,622,587	1,589,831	1,538,260	1,366,449	1,510,952	2,159,832	2,019,371	1,968,117	1,981,965
OTB Horse Racing Allocation	-	-	-	-	-	-	-	6,834	120,160	215,192
Commissions										
Commissions on Tax Collections	46,039,225	45,609,370	46,677,808	48,438,068	47,093,282	50,228,281	56,903,846	58,065,274	57,320,715	58,015,228
Charges for Services										
Court Attendance	336,514	337,341	293,600	320,026	297,064	292,593	310,610	336,344	383,260	-
Unrestricted Interest	352,734	878,547	1,013,896	1,085,982	1,164,382	418,510	368,825	3,732,114	6,169,271	6,290,550
Miscellaneous										
Gain (Loss) on Disposal of Capital Assets	691,059	(124,322)	-	71,906	5,655	(543,813)	(328,358)	13,041	254,657	(456,225)
Subrogations	5,391,880	699,115	989,634	629,940	476,838	732,500	527,148	3,075,083	3,080,798	568,801
Other	436,221	444,170	309,050	482,035	557,135	789,954	755,333	803,202	600,311	1,789,630
Total Primary Government General Revenues	\$ 107,275,903	\$ 103,237,458	\$ 105,389,275	\$ 107,711,920	\$ 107,240,091	\$ 115,131,051	\$ 126,329,525	\$ 163,559,179	\$ 167,993,413	\$ 171,219,359
Extraordinary Items										
Claims and Judgements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Forgiveness of CDL loan - FEMA	-	-	-	-	-	-	-	-	-	-
Insurance Proceeds (Net)	-	-	-	-	-	-	-	-	-	-
Total Extraordinary Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Net Position										
Total Primary Government	\$ 9,580,014	\$ (1,791,784)	\$ (1,245,041)	\$ 986,545	\$ 13,568,865	\$ 5,126,772	\$ 32,090,047	\$ 25,632,063	\$ (9,318,017)	\$ 27,402,078

Table 3

**JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana**

**Program Revenues by Function/Program
Last Ten Fiscal Years
(Accrual Based Accounting)**

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Function/Program										
Governmental Activities:										
Public Safety										
Executive	\$ 136,795	\$ 241,694	\$ 259,230	\$ 241,341	\$ 255,605	\$ 245,824	\$ 265,170	\$ 288,811	\$ 296,691	\$ 316,472
Management Services	9,007,438	8,780,937	8,945,784	10,148,083	10,536,181	12,469,683	13,401,793	12,911,552	14,018,009	19,551,970
Finance and Administrative	4,535,940	4,124,562	4,965,430	6,146,698	23,968,805	10,626,933	6,511,546	6,295,214	6,426,561	7,216,928
Fleet	1,231,638	1,219,301	1,268,646	-	-	-	-	-	-	-
Revenue and Taxation	128,308	118,003	113,502	1,016,398	110,702	111,159	122,468	121,699	147,845	145,744
Operations	2,428,047	2,590,932	2,693,833	1,905,591	2,846,692	2,803,751	2,568,788	2,908,436	3,325,607	3,140,828
Special Operations	1,039,206	1,228,069	953,750	1,285,093	1,453,890	1,635,363	10,625,220	(148,087)	2,384,715	1,476,193
Technical Services	8,763,271	8,652,990	9,202,357	8,672,189	8,715,238	9,006,812	9,117,046	9,001,531	8,664,914	8,944,793
Internal Management	44,513	46,293	47,644	49,641	50,098	49,925	32,387	9,330	-	-
Criminal Investigations	2,523,045	2,497,167	2,617,254	2,954,024	3,079,336	2,941,578	3,030,602	2,960,066	3,033,319	3,287,553
Special Investigations	5,251,501	5,783,688	5,660,870	6,124,593	5,643,420	7,487,978	7,595,797	8,257,346	8,200,904	7,202,319
Narcotics	1,687,382	1,768,235	1,284,479	1,924,504	2,278,525	-	-	-	-	-
Corrections	5,484,039	5,423,440	5,335,416	5,169,628	5,605,886	6,728,128	6,749,046	7,471,747	7,177,465	8,349,117
Non-departmental	-	-	-	-	-	-	-	-	-	-
Interest on Long-term Debt	-	-	-	-	-	-	-	-	-	-
Total Primary Government Program Revenues	\$ 42,261,123	\$ 42,475,311	\$ 43,348,195	\$ 45,637,783	\$ 64,544,378	\$ 54,107,134	\$ 60,019,863	\$ 50,077,645	\$ 53,676,030	\$ 59,631,917

Table 4

**JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana**

**Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Based Accounting)**

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	11,519,657	8,541,186	-	-	-	-	-	-	-	-
Assigned	10,826,281	12,837,360	10,999,907	11,899,316	12,405,422	18,949,935	21,575,841	42,310,226	42,846,617	62,160,928
Unassigned	40,086,050	34,895,036	43,046,232	42,549,190	57,709,424	65,659,097	59,156,540	44,442,525	51,621,396	36,171,102
Total General Fund	\$ 62,431,988	\$ 56,273,582	\$ 54,046,139	\$ 54,448,506	\$ 70,114,846	\$ 84,609,032	\$ 80,732,381	\$ 86,752,751	\$ 94,468,013	\$ 98,332,030
Major Funds										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	5,846,598	5,513,724	6,490,996	7,125,734	6,206,048	7,087,885	8,145,868	7,839,109	6,591,230	5,602,811
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	9,165,763	10,593,674	5,722,183	1,703,899	1,755,642	1,913,726	4,930,668	15,261,143	17,892,720	27,811,589
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Major Funds	\$ 15,012,361	\$ 16,107,398	\$ 12,213,179	\$ 8,829,633	\$ 7,961,690	\$ 9,001,611	\$ 13,076,536	\$ 23,100,252	\$ 24,483,950	\$ 33,414,400
Other Governmental Funds										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	674	279	382	185	(213)	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	5,123,760	5,316,231	5,568,323	6,084,368	6,810,363	5,163,031	13,436,950	14,378,324	14,327,360	20,553,421
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Other Governmental Funds	\$ 5,124,434	\$ 5,316,510	\$ 5,568,705	\$ 6,084,553	\$ 6,810,150	\$ 5,163,031	\$ 13,436,950	\$ 14,378,324	\$ 14,327,360	\$ 20,553,421
Total All Funds	\$ 82,568,783	\$ 77,697,490	\$ 71,828,023	\$ 69,362,692	\$ 84,886,686	\$ 98,773,674	\$ 107,245,867	\$ 124,231,327	\$ 133,279,323	\$ 152,299,851

Table 5

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Based Accounting)

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes (See Table 6)	\$ 51,130,227	\$ 52,476,867	\$ 53,221,372	\$ 53,833,295	\$ 54,983,717	\$ 60,407,757	\$ 64,334,473	\$ 94,211,559	\$ 96,798,028	\$ 101,514,604
Intergovernmental	27,348,403	27,834,132	28,120,411	29,840,794	46,577,251	34,904,405	40,356,216	30,769,481	32,655,997	36,912,788
Service charges, fees, and commissions	54,212,738	53,397,529	54,334,715	56,272,198	55,288,164	59,908,830	66,118,153	67,783,388	66,523,790	67,501,049
Fines and forfeitures	917,996	918,152	411,944	1,037,869	1,385,477	959,226	1,192,720	512,581	1,782,042	2,039,957
Interest	318,708	808,214	874,729	882,713	976,119	389,239	346,584	3,447,760	5,600,567	5,754,317
Miscellaneous	8,671,644	3,536,429	3,656,145	3,511,477	3,354,086	3,839,991	3,995,339	7,201,129	7,528,091	5,465,400
Total Revenues	\$ 142,599,716	\$ 138,971,323	\$ 140,619,316	\$ 145,398,346	\$ 162,564,814	\$ 160,409,448	\$ 176,343,485	\$ 203,925,898	\$ 210,888,515	\$ 219,188,115
Expenditures										
Current										
Public Safety										
Executive	\$ 948,806	\$ 1,656,654	\$ 1,842,048	\$ 1,417,429	\$ 1,460,847	\$ 1,524,256	\$ 1,695,400	\$ 1,846,212	\$ 1,973,272	\$ 2,168,272
Management Services	12,863,931	12,266,340	12,587,940	32,417,106	30,569,731	29,873,422	36,926,637	46,335,886	37,267,635	34,145,114
Finance and Administrative	10,422,384	9,385,884	9,586,625	3,846,368	3,791,296	4,064,171	2,871,913	3,749,314	15,194,824	16,811,763
Fleet	13,914,345	11,843,258	10,608,561	-	-	-	-	-	-	-
Revenue & Taxation	3,416,474	3,221,951	3,464,209	3,293,945	3,580,142	3,563,591	3,630,617	4,454,205	4,244,928	4,583,180
Operations	21,763,650	22,790,749	23,223,282	23,184,623	22,990,158	22,052,518	21,905,516	28,331,129	26,709,006	28,057,065
Special Operations	4,331,999	5,038,024	4,339,232	4,720,692	5,202,082	6,886,650	15,955,985	7,493,326	6,618,934	8,104,285
Technical Services	17,903,648	18,060,593	17,425,588	16,368,052	17,859,473	16,177,600	16,260,240	21,021,068	20,855,485	22,177,132
Internal Management	596,259	623,868	624,814	603,701	593,177	551,738	175,681	-	-	-
Criminal Investigations	12,238,692	12,905,125	12,854,004	13,130,250	13,131,113	12,541,671	13,201,469	16,229,791	16,478,925	16,768,315
Special Investigations	10,149,263	12,091,600	11,133,201	10,608,045	10,814,492	14,938,412	15,157,425	16,978,315	15,591,541	16,604,483
Narcotics	4,334,725	4,544,226	4,421,513	5,074,242	5,793,688	-	-	-	-	-
Corrections	23,292,035	23,953,657	24,799,837	24,067,371	24,883,121	27,499,762	26,664,581	31,396,266	33,114,234	35,632,460
Non-Departmental	-	-	-	-	-	-	-	10,239	223,065	(376,019)
Total Public Safety	\$ 136,176,211	\$ 138,381,929	\$ 136,910,854	\$ 138,731,824	\$ 140,669,320	\$ 139,673,791	\$ 154,445,464	\$ 177,845,751	\$ 178,271,849	\$ 184,676,050
Debt Service										
Principal	\$ 1,230,000	\$ 1,290,000	\$ 1,350,000	\$ 1,415,000	\$ 1,480,000	\$ 1,550,000	\$ -	\$ -	\$ -	\$ -
Interest	347,413	292,100	226,100	156,975	92,000	32,000	-	-	-	-
Capital Outlay										
Public Safety										
Executive	-	-	-	-	-	-	-	-	-	-
Management Services	741,759	5,200,579	2,637,531	3,844,547	668,915	280,495	4,121,386	1,870,512	1,246,312	1,680,059
Finance and Administrative	291,318	678,826	3,349,840	1,170,029	953,138	2,694,605	63,028	1,504,681	53,591	41,971
Fleet	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	-	-	-	-
Technical Services	-	-	-	-	-	-	-	-	158,657	201,916
Internal Management	-	-	-	-	-	-	-	-	466,099	-
Criminal Investigations	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	-	-	-	-	-	-	2,223,075	1,830,692
Narcotics	-	27,060	14,339	45,300	238	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-	92,232	-
Non-Departmental	-	-	-	-	-	-	-	-	9,028,092	-
Total Expenditures	\$ 138,786,701	\$ 145,870,494	\$ 144,488,664	\$ 145,363,675	\$ 143,863,611	\$ 144,230,891	\$ 158,629,878	\$ 181,220,944	\$ 191,539,907	\$ 188,430,688
Excess (Deficiency) of Revenues Over Expenditures	3,813,015	(6,899,171)	(3,869,348)	34,671	18,701,203	16,178,557	17,713,607	22,704,954	19,348,608	30,757,427
Other Financing Sources (Uses)										
Increase in Obligations Under Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	6,131,189	8,791,054	6,781,920	5,860,777	7,427,240	6,928,191	18,639,670	17,261,966	19,602,294	21,567,144
Transfers Out	(8,131,189)	(10,791,054)	(8,782,037)	(8,360,777)	(10,591,401)	(8,928,188)	(27,864,670)	(22,761,966)	(27,602,294)	(31,026,850)
Capital leases	-	4,351,568	-	-	-	-	-	-	-	-
Subscription-Based Information Technology Arrangements	-	-	-	-	-	-	-	-	(2,125,026)	(450,712)
Leases (as Lessee)	-	-	-	-	-	-	-	-	(175,587)	(1,826,481)
Total Other Financing Sources (Uses)	\$ (2,000,000)	\$ 2,351,568	\$ (2,000,117)	\$ (2,500,000)	\$ (3,164,161)	\$ (1,999,997)	\$ (9,225,000)	\$ (5,500,000)	\$ (10,300,613)	\$ (11,736,899)
Net Change in Fund Balances	\$ 1,813,015	\$ (4,547,603)	\$ (5,869,465)	\$ (2,465,329)	\$ 15,537,042	\$ 14,177,146	\$ 8,488,607	\$ 17,204,954	\$ 9,047,995	\$ 19,020,528
Fund Balances										
Beginning of year	79,240,954	81,037,969	82,568,783	77,697,488	71,829,434	69,362,691	84,886,686	98,773,674	124,231,328	133,279,323
End of year	\$ 81,053,969	\$ 76,490,366	\$ 76,699,318	\$ 75,232,159	\$ 87,366,476	\$ 83,539,837	\$ 93,375,293	\$ 115,978,628	\$ 133,279,323	\$ 152,299,851
Debt Service as a percentage of noncapital expenditures	1.21%	1.18%	1.18%	1.18%	1.09%	1.10%	0.00%	0.00%	0.00%	0.00%

Table 6

**JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana**

**Tax Revenues by Source - Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Based Accounting)**

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Tax Revenues by Source										
Taxes										
Ad valorem taxes	\$ 28,739,300	\$ 29,514,255	\$ 29,916,247	\$ 30,596,972	\$ 31,168,714	\$ 32,750,859	\$ 32,899,468	\$ 62,957,994	\$ 65,816,842	\$ 69,407,362
Ad valorem taxes - Payments in Lieu of Taxes	-	88,949	90,974	50,849	89,217	117,432	124,665	188,719	208,237	257,502
Sales and use taxes	22,390,927	22,873,663	23,214,151	23,204,060	23,725,786	27,539,466	31,310,339	31,064,845	30,772,949	31,849,740
Total Tax Revenues	\$ 51,130,227	\$ 52,476,867	\$ 53,221,372	\$ 53,851,881	\$ 54,983,717	\$ 60,407,757	\$ 64,334,472	\$ 94,211,558	\$ 96,798,028	\$ 101,514,604

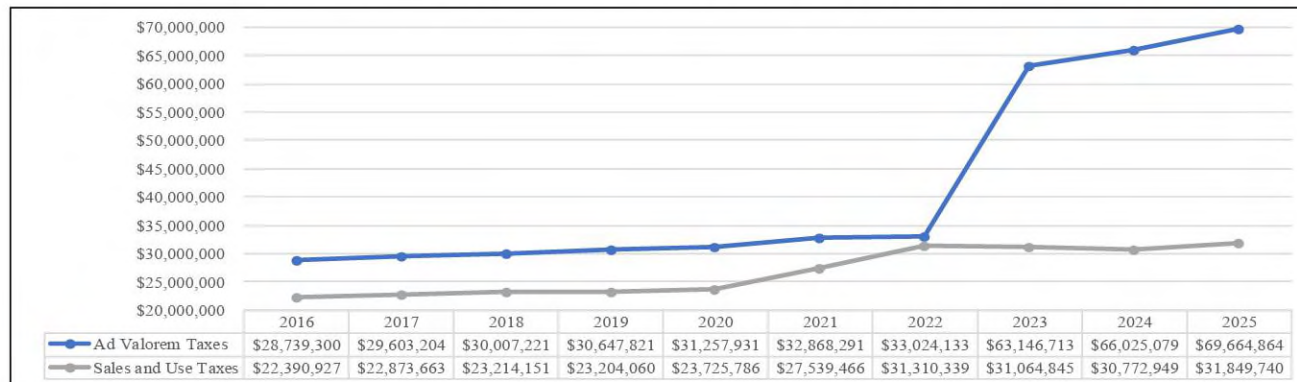


Table 7

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Assessed Value of Taxable Property
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

(Unaudited)

Fiscal Year	Tax Roll	(1) Real Estate	(1) Industrial and Commercial	(1) Public Service Corporations	Total Assessments	(2) Homestead Exempt	Total Taxable Assessed Value	Percentage Change from Prior Year	(4) Total Direct Tax Rate	(3) Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Taxable Value
2016	2015	3,329,095	712,036	186,918	4,228,049	741,598	3,486,451	0.53%	0.66	3,928,398	88.75%
2017	2016 (R)	3,450,825	684,425	196,172	4,331,422	740,238	3,591,184	3.00%	0.68	4,037,890	88.94%
2018	2017	3,503,897	682,789	196,062	4,382,748	743,245	3,639,503	1.35%	0.67	4,089,798	88.99%
2019	2018	3,573,378	689,716	201,187	4,464,281	746,242	3,718,039	2.16%	0.66	4,167,313	89.22%
2020	2019	3,643,984	722,036	209,987	4,576,007	747,605	3,828,402	2.97%	0.61	4,265,333	89.76%
2021	2020 (R)	3,762,484	718,702	228,842	4,710,028	751,763	3,958,265	3.39%	0.74	4,394,180	90.08%
2022	2021	3,817,243	690,706	235,384	4,743,333	744,256	3,999,077	1.03%	0.63	4,434,636	90.18%
2023	2022	3,942,291	751,334	250,810	4,944,435	740,773	4,203,662	5.12%	1.09	4,610,387	91.18%
2024	2023	4,030,615	869,419	264,081	5,164,115	747,612	4,416,503	5.06%	1.07	4,786,282	92.27%
2025	2024 (R)	4,235,993	972,376	265,045	5,473,414	810,170	4,663,244	5.59%	1.11	5,060,940	92.14%

Source:

Jefferson Parish Sheriff's Office

Notes:

- (1) Per the constitution, all land and residential improvements are assessed at 10% of its fair market value and all other property at 15% of its fair market value.
- (2) Homestead exemption rate is \$7,500 of assessed value.
- (3) Includes tax-exempt property. Estimated Actual Taxable Value is calculated by dividing taxable assessed value by the percentages noted in Note (2). Tax rates are per \$1,000 of assessed value.
- (4) Total Direct Tax Rate for Jefferson Parish Sheriff.
- (R) Indicates a Rassessment year.

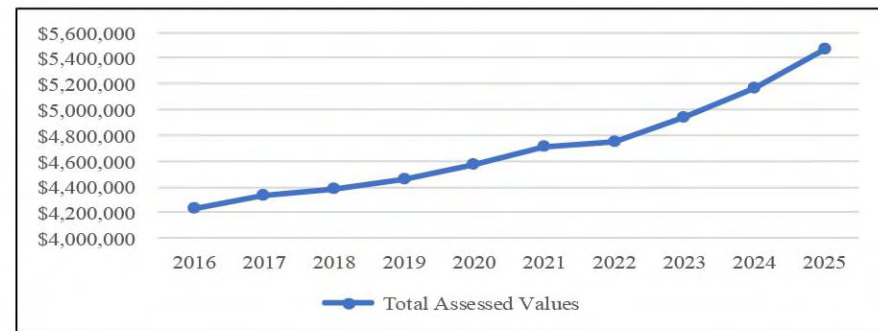


Table 8

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Property Tax Rates - Direct and Overlapping Governments
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

(Unaudited)

Fiscal Year	Tax Roll	Direct		Overlapping		Total
		(1) Jefferson Parish Sheriff	Jefferson Parish	Jefferson Parish School Board	Other	
2016	2015	0.66	1.55	1.83	0.12	4.16
2017	2016	0.68	1.54	1.87	0.12	4.21
2018	2017	0.67	1.51	1.84	0.12	4.14
2019	2018	0.66	1.50	1.82	0.12	4.10
2020	2019	0.61	1.40	2.28	0.11	4.40
2021	2020	0.74	1.69	2.74	0.12	5.29
2022	2021	0.63	1.41	2.30	0.11	4.45
2023	2022	1.09	1.44	2.28	0.11	4.92
2024	2023	1.07	1.32	2.10	0.11	4.60
2025	2024	1.11	1.30	2.07	0.11	4.59

Source:

Jefferson Parish Sheriff's Office

Notes:

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

Table 9

**JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana**

**Principal Taxpayers
Last Ten Fiscal Years
(Amounts Expressed in Thousands)**

(Unaudited)

Taxpayer	Type of Business	2025 Tax Roll			2016 Tax Roll		
		Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation
Entergy Louisiana LLC	Electric Utility	195,904	1	3.58%	94,178	1	2.17%
Atmos Energy Corporation	Gas Utility	46,641	2	0.85%	25,860	3	0.60%
Causeway LLC	Retail Shopping Mall	37,220	3	0.68%	30,787	2	0.71%
Comerstone Chemical Company LLC	Chemical Plant	24,488	4	0.45%			0.00%
Hancock Whitney	Banking	22,753	5	0.42%			0.00%
Lakeway Associates LLC	Commercial Property Building	20,035	6	0.37%	19,353	7	0.45%
Intralox LLC	Manufacturing Company	19,588	7	0.36%			0.00%
J W Stone Oil Dist LLC	Oil & Gas Brokerage	18,545	8	0.34%	17,433	6	0.40%
JEDCO	Economist	18,458	9	0.34%			0.00%
Lakeshore CDJR of Kenner LLC	Auto Dealership	17,229	10	0.31%			0.00%
Bunge Loders Croklaan USA LLC	Food Industry	17,001		0.31%			0.00%
JP Morgan Chase Bank NA (Banks)	Banking	16,470		0.30%			0.00%
Capital One NA	Banking	15,620		0.29%	14,180	9	0.33%
Elnwood Retail Properties LLC	Retail Shopping Mall	14,878		0.27%	13,509	8	0.31%
Regions Bank	Banking	14,473		0.26%			0.00%
Five Properties LLC	Commercial Property Building	11,368		0.21%			0.00%
Lapeyre Properties LLC	Manufacturing Company	11,280		0.21%			0.00%
Syngenta Crop Protection LLC	Agricultural Services	11,076		0.20%			0.00%
Union Pacific Railroad Company	Railroad	10,912		0.20%			0.00%
Progressive Security Insurance Co.	Insurance Company	10,730		0.20%			0.00%
Entergy Services LLC	Electric Utility	10,431		0.19%	13,038	10	0.30%
Roehm America LLC Evonik Cyro	Chemical Plant	10,250		0.19%			0.00%
Marrero Land & Inp Assn	Commercial Property Building	10,150		0.19%			0.00%
Wal-Mart Real Estate	Commercial Real Estate	9,993		0.18%			0.00%
Cox Communications Louisiana LLC	Communications Company	9,958		0.18%			0.00%
Whitney National Bank	Banking	-		0.00%	12,945	4	0.30%
Bell South	Telephone Utility	-		0.00%	18,525	5	
Total		<u>\$ 605,451</u>			<u>\$ 259,808</u>		
Total Assesed Value (Table 7)		<u>\$ 5,473,414</u>			<u>\$ 4,331,422</u>		

Source: Jefferson Parish Assessor's Office

Table 10

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Property Tax Levies and Collections
Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Tax Roll	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		(1)	(1)	(1)	(2)	Percent of
			Current Tax Collections	Percent of Current Levy	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
2016	2015	28,616,671	28,347,055	99.06%	392,245	28,739,300	100.43%	269,616	0.94%
2017	2016 (R)	29,468,398	29,246,328	99.25%	267,927	29,514,255	100.16%	222,070	0.75%
2018	2017	29,986,882	29,689,121	99.01%	227,126	29,916,247	99.76%	297,761	0.99%
2019	2018	30,568,266	30,283,782	99.07%	313,190	30,596,972	100.09%	284,484	0.93%
2020	2019	31,347,910	30,877,691	98.50%	85,638	30,963,329	98.77%	470,219	1.50%
2021	2020 (R)	32,636,257	32,343,658	99.10%	102,618	32,446,276	99.42%	292,599	0.90%
2022	2021	32,852,768	32,578,105	99.16%	165,270	32,743,375	99.67%	274,663	0.84%
2023	2022	63,845,131	62,536,634	97.95%	238,222	62,774,856	98.32%	1,308,497	2.05%
2024	2023	67,070,284	63,424,349	94.56%	103,884	63,528,233	94.72%	3,645,935	5.44%
2025	2024 (R)	70,502,688	69,754,723	98.94%	113,471	69,868,194	99.10%	747,965	1.06%

Source:
 Jefferson Parish Sheriff's Office

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

Table 11

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Taxable Sales by Category
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

(Unaudited)

Category	2016	2017	2018	2019	2020	2021	2022	2023	2024	(1) 2025	Percentage of Total
Agriculture, Forestry, Fishing and Hunting	\$ 37,810	\$ 174,520	\$ 327,608	\$ 347,122	\$ 299,143	\$ 379,941	\$ 496,593	\$ 457,670	\$ 391,664	\$ 14,560	0.14%
Mining, Quarrying, and Oil and Gas Extraction	3,273,075	2,499,193	2,280,222	2,786,124	3,185,896	1,997,564	2,754,543	4,230,373	4,732,819	23,647	0.22%
Utilities	398,135	398,278	359,212	326,952	292,012	328,710	375,458	382,869	412,032	3,026	0.03%
Construction	805,818	994,488	1,342,004	1,469,117	1,323,507	1,254,310	1,609,008	1,874,155	2,117,921	59,818	0.55%
Manufacturing	19,605,102	23,131,655	22,090,414	22,306,703	13,069,571	21,053,058	47,680,567	69,206,299	19,928,011	389,229	3.61%
Wholesale Trade	32,433,698	36,062,059	40,395,911	41,077,323	36,328,948	36,818,551	75,835,653	69,106,478	62,788,818	645,059	5.98%
Retail Trade	144,897,857	149,249,404	166,438,940	193,340,919	246,517,589	269,173,207	304,607,218	334,325,975	329,426,114	7,169,536	66.49%
Transportation and Warehousing	134,506	123,516	132,808	157,690	175,947	1,441,037	10,608,077	10,746,531	8,587,495	12,361	0.11%
Information	7,380,328	7,385,425	7,340,215	7,009,622	5,711,883	8,258,757	9,036,467	8,949,686	9,051,643	227,125	2.11%
Finance and Insurance	383,903	485,503	448,710	448,032	511,845	511,505	506,428	611,011	527,077	29,805	0.28%
Real Estate and Rental and Leasing	5,652,350	5,899,359	6,115,017	8,139,844	5,858,347	5,275,387	6,087,677	7,208,410	8,196,883	300,969	2.79%
Professional, Scientific, and Technical Services	1,210,149	1,091,642	1,037,261	1,307,646	1,181,964	1,080,563	1,384,386	1,734,088	2,029,208	65,359	0.61%
Management of Companies and Enterprises	4,338	4,637	3,658	3,859	3,428	61,965	7,290	7,546	8,241	206	0.00%
Administrative, Support, Waste Management and Remediation	1,000,597	1,193,208	1,250,737	1,162,634	830,645	828,211	975,744	1,037,012	1,262,100	42,800	0.40%
Educational Services	49,546	41,499	38,096	33,386	21,388	33,985	33,837	26,910	39,120	2,220	0.02%
Health Care and Social Assistance	282,789	244,115	313,428	358,137	348,087	538,325	489,412	408,596	413,302	46,033	0.43%
Arts, Entertainment, and Recreation	161,004	162,610	175,698	153,526	192,972	214,510	232,784	258,665	292,274	111,873	1.04%
Accommodation and Food Services	3,997,833	3,936,370	4,124,927	4,808,042	4,736,633	4,631,818	4,803,722	5,182,625	5,198,996	1,233,810	11.44%
Other Services (except Public Administration)	5,144,621	5,322,705	4,767,856	5,188,104	4,766,560	4,644,499	5,323,947	5,545,526	6,356,855	404,991	3.76%
Public Administration	124,236	78,205	94,045	103,526	136,529	176,071	204,319	241,084	199,356	1	0.00%
Total Taxable Revenue	\$ 226,977,695	\$ 238,478,391	\$ 259,076,767	\$ 290,528,308	\$ 325,492,894	\$ 358,701,974	\$ 473,053,130	\$ 521,541,509	\$ 461,959,929	\$ 10,782,428	100.00%
Sales tax rate varies by type of item taxed:											
General Sales	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	
Food and Drugs	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	
Hotel/Motel Room Rentals	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	
Sheriff's Direct Sales Tax Rate	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	

Notes:

(1) The information provided reflects taxable sales only in Jefferson Parish, unlike it prior years the amounts reflected the gross sales.

Source:

Jefferson Parish Sheriff and Ex-Officio Tax Collector

Table 12

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
State Taxing Bodies										
State of Louisiana	4.000%	4.000%	5.000%	4.450%	4.450%	4.450%	4.450%	4.450%	4.450%	5.000%
Local Taxing Bodies										
Jefferson Parish Council	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%
Less taxes dedicated to:										
Jefferson Parish Public School System	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%
Jefferson Parish Sheriff's Office	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%
Net Direct Tax Rate for Jefferson Parish Council	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%
Jefferson Parish Public School System	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%
Add taxes dedicated from Jefferson Parish Council	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
Net Direct Tax Rate for Jefferson Parish Public School System	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%
Law Enforcement District (i.e., the Sheriff's Office)	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%
Add taxes dedicated from Jefferson Parish Council	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%
Net Direct Tax Rate for Jefferson Parish Sheriff's Office	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%
Local Tax Rate	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%
Total Sales Tax Rate	8.750%	8.750%	9.750%	9.200%	9.200%	9.200%	9.200%	9.200%	9.200%	9.750%

Source:

Jefferson Parish Sheriff and Ex-Officio Tax Collector

Table 13

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Sales Tax Revenue Payer by Industry
For the Fiscal Year Ending June 30, 2025 and June 30, 2016
(Amounts Expressed in Thousands)

(Unaudited)

Industry	2025				2016			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Agriculture, Forestry, Fishing and Hunting	26	0.14%	\$ 690	0.12%	25	0.15%	\$ 554	0.13%
Mining, Quarrying, and Oil and Gas Extraction	162	0.89%	1,168	0.21%	190	1.17%	1,075	0.25%
Utilities	51	0.28%	1,098	0.19%	70	0.43%	1,113	0.26%
Construction	735	4.06%	4,367	0.77%	567	3.50%	3,320	0.79%
Manufacturing	2,410	13.30%	22,303	3.94%	2,187	13.51%	21,457	5.08%
Wholesale Trade	1,816	10.02%	31,909	5.64%	1,276	7.88%	25,630	6.07%
Retail Trade	5,633	31.09%	328,081	58.00%	5,145	31.78%	252,861	59.84%
Transportation and Warehousing	175	0.97%	1,284	0.23%	161	0.99%	1,212	0.29%
Information	637	3.52%	11,295	2.00%	544	3.36%	10,647	2.52%
Finance and Insurance	205	1.13%	2,013	0.36%	188	1.16%	1,546	0.37%
Real Estate and Rental and Leasing	889	4.91%	21,786	3.85%	899	5.55%	15,701	3.72%
Professional, Scientific, and Technical Services	810	4.47%	3,296	0.58%	628	3.88%	2,287	0.54%
Management of Companies and Enterprises	13	0.07%	53	0.01%	7	0.04%	20	0.00%
Administrative, Support, Waste Management and Remediation	449	2.48%	2,603	0.46%	409	2.53%	1,466	0.35%
Educational Services	70	0.39%	120	0.02%	62	0.38%	92	0.02%
Health Care and Social Assistance	315	1.74%	31,931	5.65%	218	1.35%	13,877	3.28%
Arts, Entertainment, and Recreation	259	1.43%	6,000	1.06%	214	1.32%	4,120	0.98%
Accommodation and Food Services	1,750	9.66%	72,116	12.75%	1,566	9.67%	49,691	11.76%
Other Services (except Public Administration)	1,712	9.45%	23,537	4.16%	1,790	11.06%	15,669	3.71%
Public Administration	2	0.01%	-	0.00%	45	0.28%	197	0.05%
Total	18,119	100.00%	\$ 565,650	100.00%	16,191	100.00%	\$ 422,535	100.00%

Source:

Jefferson Parish Sheriff and Ex-Officio Tax Collector

Table 14

**JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana**

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Amounts Expressed in Thousands, except Per Capita)**

(Unaudited)

Fiscal Year	Capital Leases	Limited Tax Revenue Bonds	(2) Community Disaster Loan	Leases	Subscription-Based Information Technology Arrangements	(1) Total Primary Government	(3) Percentage of Personal Income	(3) Per Capita
2016	-	7,085	-	-	-	7,085	0.03%	16.24
2017	4,352	5,795	-	-	-	10,147	0.05%	23.25
2018	4,352	4,445	-	-	-	8,797	0.04%	20.04
2019	3,481	3,030	-	-	-	6,511	0.03%	15.00
2020	2,610	1,550	-	-	-	4,160	0.02%	9.62
2021	1,740	-	-	-	-	1,740	0.01%	3.95
2022	870	-	-	-	-	870	0.00%	2.01
2023	-	-	-	-	-	-	0.00%	-
2024	-	-	-	262	18,860	19,122	0.07%	45.34
2025	-	-	-	1,285	17,033	18,318	0.07%	43.43

Notes :

- (1) Detail regarding the Sheriff's outstanding debt can be found in the notes to the financial statements.
- (2) The Sheriff borrowed \$6 million in Community Disaster Loans following Hurricane Katrina. The amounts shown include accrued interest.
- (3) Bureau of Economic Analysis

Table 15

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Computation of Direct and Overlapping General Obligation Debt
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

(Unaudited)

		(5) Outstanding Debt	Overlapping Percentage	Overlapping Debt
Taxing Jurisdiction				
Direct Bonded Debt:				
Jefferson Parish Sheriff				
	(1) LED Limited Revenue Bonds	\$ -	100.00%	\$ -
	(2) Capital Lease - Radios	-	100.00%	-
	Subscription-Based Information Technology Arrangements	17,033	100.00%	17,033
	Leases (as Lessee)	<u>1,285</u>	100.00%	<u>1,285</u>
		<u>18,318</u>		<u>18,318</u>
Overlapping:				
Parish of Jefferson				
	(3) Special Sales Tax and General Obligation Bonds	<u>386,050</u>	100.00%	<u>386,050</u>
		<u>386,050</u>		<u>386,050</u>
Jefferson Parish Public School System				
	(4) General Obligation (Tax) Bonds	<u>139,824</u>	100.00%	<u>139,824</u>
		<u>139,824</u>		<u>139,824</u>
Total Overlapping		<u>525,874</u>		<u>525,874</u>
Total Direct and Overlapping		<u>\$ 544,192</u>		<u>\$ 544,192</u>
			2025 Population	421,777
			Per Capita	<u>\$ 1,290</u>

Notes:

- (1) The Bonds were issued by the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff). The ad valorem taxes of the LED/Sheriff are specifically dedicated to pay these bonds. Amount as of June 30, 2025.
- (2) Capital Lease for Motorola radios. Amount as of June 30, 2025.
- (3) These amounts are as of December 31, 2023.
- (4) These amounts are as of June 30, 2023.
- (5) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Parish. This schedule estimates the portion of the outstanding general obligation debt of those overlapping governments that is to be borne by residents and businesses of the Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. Only those debt issuances that are considered to be parish-wide and funded as general-obligation bonds of the agencies are reported.

Table 16

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Computation of Legal Debt Margin
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Assessed Value (Table 7)	\$ 4,228,049	\$ 4,331,422	\$ 4,382,748	\$ 4,464,281	\$ 4,576,007	\$ 4,710,028	\$ 4,743,333	\$ 4,944,435	\$ 5,164,115	\$ 5,473,414
Times 10 percent	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Debt Limit	422,805	433,142	438,275	446,428	457,601	471,003	474,333	494,444	516,412	547,341
Bonded Debt Applicable to Limit (Table 14)	7,085	5,795	4,445	3,030	1,550	-	-	-	-	-
Legal Debt Margin	\$ 415,720	\$ 427,347	\$ 433,830	\$ 443,398	\$ 456,051	\$ 471,003	\$ 474,333	\$ 494,444	\$ 516,412	\$ 547,341

Note:

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

Table 17

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Demographic and Economic Statistics
Last Ten Fiscal Years

(Unaudited)

Fiscal Year	(A) Population	(B) School Enrollment	(A) Per Capita Income	(A) (in \$1,000's) Personal income	(C) Unemployment Rate
2016	436,275	48,737	46,922	20,471,082	6.10%
2017	436,523	49,076	47,591	20,774,666	5.20%
2018	439,036	49,328	48,563	21,321,109	6.10%
2019	434,051	48,912	51,005	22,138,952	5.30%
2020	432,493	50,582	54,032	23,341,824	10.60%
2021	440,781	49,862	55,516	22,608,304	5.90%
2022	432,346	48,160	55,373	23,940,225	4.70%
2023	437,741	46,896	58,284	25,277,258	3.20%
2024	421,777	47,903	63,448	26,761,081	3.90%
2025	421,777	47,459	63,448	26,761,081	4.40%

Sources:

- (A) Bureau of Economic Analysis, as of 02/20/2025.
- (B) Louisiana Department of Education
- (C) Louisiana Workforce Commission and/or Bureau of Labor Statistics, as of 2025

Table 18

**JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana**

**Principal Employers
For the Fiscal Year Ending June 30, 2025 and June 30, 2016**

(Unaudited)

Employer	Type of Business	2025			2016		
		Employees	Rank	Percent of Total Employment	Employees	Rank	Percent of Total Employment
Ochsner Health Foundation LLC	Hospital	36,628	1	18.32%	16,771	1	8.39%
Jefferson Parish School Board	Education	6,000	2	3.00%	6,387	2	3.20%
East Jefferson General Hospital	Hospital	3,326	3	1.66%	3,000	3	1.50%
Laitram, LLC	Global Manufacturing	2,262	4	1.13%	2,065	6	1.03%
Audubon Engineering Company LLC	Engineering Firm	1,800	5	0.90%			0.00%
Ochsner Medical Center Kenner LLC	Hospital/Doctors' Offices	1,571	6	0.79%			0.00%
Jefferson Parish Sheriff's Office	Law Enforcement	1,421	7	0.71%	1,465	8	0.73%
Blessey Marine Service Inc	Inland Water Freight Transportation	775	8	0.39%			0.00%
City of Kenner	Municipal Government	703	9	0.35%			0.00%
Treasure Check Casino LLC	Casinos (except Casino Hotels)	635	10	0.32%			0.00%
Jefferson Parish Government	Parish Government	-		0.00%	2,485	4	1.24%
Acme Truck Line	Trucking	-		0.00%	2,100	5	1.05%
Louisiana Children's Medical Center	Medical	-		0.00%	2,000	7	1.00%
Al Copeland Enterprises	Restaurant Franchise/Food Production	-		0.00%	1,352	9	0.68%
Cox Communications	Cable/Communications	-		0.00%	1,300	10	0.65%
Total		<u>55,121</u>		<u>27.57%</u>	<u>38,925</u>		<u>19.47%</u>

Source:

Jefferson Parish Economic Development Corporation (JEDCO)

Table 19

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Full Time Equivalent Employees by Function
Last Ten Fiscal Years

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2023 Authorized	2024	2024 Authorized	2025	2025 Authorized	Over (Under)
Public Safety														
Executive	8	13	14	12	13	12	12	12	12	13	13	16	13	3
Management Services	81	78	88	169	163	176	157	163	167	163	144	144	148	(4)
Finance and Administrative	88	66	84	31	31	32	33	34	33	55	57	53	58	(5)
(1) Fleet	25	23	25	25	-	-	-	-	-	-	-	-	-	-
Revenue and Taxation	47	45	45	44	47	47	48	49	51	46	51	48	51	(3)
Operations	293	296	316	296	302	290	286	294	293	280	293	296	293	3
Special Operations	47	46	48	50	51	53	52	49	53	50	52	54	54	-
Technical Services	202	197	188	181	179	172	164	197	209	189	209	191	213	(22)
(3) Internal Management	8	7	8	8	7	10	12	-	-	-	-	-	-	-
Criminal Investigations	153	147	156	167	155	169	152	149	168	154	167	148	158	(10)
Special Investigations	80	82	78	53	60	42	36	103	127	105	126	110	125	(15)
(2) Narcotics	50	52	49	63	64	72	61	-	-	-	-	-	-	-
Corrections	367	352	369	322	337	297	232	236	378	298	378	285	378	(93)
Total	1,449	1,404	1,468	1,421	1,409	1,372	1,245	1,286	1,491	1,353	1,490	1,345	1,491	(146)

Source:

Jefferson Parish Sheriff's Office - Personnel Department

Note:

- (1) Effective July 1, 2018, the Fleet Bureau was transferred to the Management Services Bureau.
- (2) Effective July 1, 2020, the Narcotics Bureau was transferred to the Special Investigations Bureau.
- (3) Effective July 1, 2022, the Internal Management Bureau was transferred to the Criminal Investigations Bureau.

Table 20

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Operating Indicators
Last Ten Fiscal Years

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Percentage of Change
(B) Population - Total (Table 17)	436,275	436,523	439,036	434,051	432,493	440,781	432,346	437,741	421,777	421,777	0.0%
(C) Population - Jefferson Parish unincorporated areas (estimated)	331,414	331,110	333,579	329,854	329,295	337,957	327,982	325,667	318,816	319,892	0.3%
Calls for Service	301,449	278,869	267,331	263,360	245,965	233,133	232,894	235,558	226,620	227,362	0.3%
Responses to Calls for Service	283,913	263,729	253,724	251,684	234,796	233,014	222,701	225,390	217,420	218,875	0.7%
Assigned Cases	103,842	88,073	84,758	85,706	75,179	66,058	65,933	74,099	72,768	73,250	0.7%
Investigated Cases	61,750	57,439	68,905	68,776	49,781	44,685	44,825	48,604	6,821	44,125	546.9%
Deaths	632	699	746	697	832	960	1,005	848	768	713	-7.2%
Traffic Tickets Issued	25,008	17,571	15,752	18,103	13,127	9,988	9,020	12,195	13,266	18,104	36.5%
(L) Average Response Time (in minutes)	5.34	5.42	0.34	5.22	5.01	5.11	7.17	7.35	5.29	5.13	-3.0%
Crime Statistics:											
Murders	31	44	25	36	45	57	47	40	27	15	-44.4%
Rapes	90	58	87	106	91	109	89	86	85	70	-17.6%
Robberies	404	416	321	274	264	212	221	260	233	177	-24.0%
Assaults	1,132	1,071	1,009	930	879	853	1,043	996	801	763	-4.7%
Total Persons Crimes	1,657	1,589	1,442	1,346	1,279	1,231	1,400	1,382	1,146	1,025	-10.6%
Burglary	1,710	1,558	1,207	1,200	996	813	1,244	1,017	815	734	-9.9%
Theft	9,128	8,358	7,588	7,855	7,607	6,396	6,112	6,627	6,101	5,074	-16.8%
Vehicle Theft	672	699	630	585	468	520	570	619	561	416	-25.8%
Total Property Crimes	11,510	10,615	9,425	9,640	9,071	7,729	7,926	8,263	7,477	6,224	-16.8%
Total	13,167	12,204	10,867	10,986	10,350	8,960	9,326	9,645	8,623	7,249	-15.9%
Arson	59	57	58	40	51	47	34	51	41	41	0.0%
Estimated Value of Property Stolen	\$ 25,232,547	\$ 19,027,916	\$ 21,818,345	\$ 17,755,981	\$ 16,742,135	\$ 18,673,559	\$ 21,387,614	\$ 22,201,544	\$ 25,094,982	\$ 18,859,080	-24.8%
Estimated Value of Property Recovered	\$ 3,547,248	\$ 2,467,165	\$ 2,353,729	\$ 2,305,720	\$ 2,408,155	\$ 4,069,271	\$ 2,720,393	\$ 3,174,120	\$ 3,683,485	\$ 2,403,567	-34.7%
Crime Rate per 1,000 Residents (unincorporated)	39.7	36.9	32.6	33.3	31.4	26.5	28.4	29.6	27.0	22.7	-16.2%
Area in Square Miles:											
Water - 272											
Land - 359											

Sources:

- (A) Jefferson Parish Sheriff's Office - Uniform Crime Report (UCR)
 (B) U.S. Census Bureau QuickFacts: Jefferson Parish, Louisiana - Population Estimate
 (C) Louisiana HomeTownLocator - Jefferson Parish unincorporated areas (estimated)

Table 21

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Capital Assets Statistics by Function/Program
Last Ten Fiscal Years

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety										
Number of Buildings										
General and Support	10	10	10	10	11	11	11	11	17	16
District Stations	4	4	4	4	4	4	4	4	4	4
Emergency Operations	4	4	4	4	6	6	6	6	6	6
(2) Other Law Enforcement	4	4	4	4	6	6	6	6	5	5
Radio Tower Sites	3	3	3	3	3	3	3	3	3	3
(4) Total	25	25	25	25	30	30	30	30	35	34
(1) Number of Vehicles										
Executive	10	14	9	14	15	14	16	14	15	15
Management Services	77	74	73	309	360	347	157	331	196	193
(5) Finance and Administrative	59	59	40	6	8	5	6	7	226	213
(3) Fleet	207	262	330	-	-	-	150	-	-	-
Revenue and Taxation	24	25	21	23	24	24	23	22	23	23
Operations	413	403	323	382	397	398	431	427	400	502
Special Operations	231	225	63	218	235	223	226	240	233	101
Technical Services	94	90	57	72	69	66	58	66	65	60
Internal Management	8	6	5	6	5	6	4	-	-	-
Criminal Investigations	144	151	124	149	155	147	143	165	150	136
Special Investigations	106	118	64	74	86	90	46	145	151	217
Narcotics	67	64	62	60	63	59	106	-	-	1
Corrections	37	33	22	46	47	47	46	46	44	51
Total	1,477	1,524	1,193	1,359	1,464	1,426	1,412	1,463	1,503	1,512

Source:

Jefferson Parish Sheriff's Office - Fleet and General Services Divisions

Notes:

- (1) Vehicles include patrol cars, administrative cars, pool cars, reserve cars, boats, trailers, rescue vehicles, SWAT vehicles, mobile command centers, etc.
- (2) The Jefferson Parish Correctional Center (i.e., the jail) is excluded since the Parish of Jefferson owns the building and the Sheriff only staffs the jail.
- (3) Effective July 1, 2018, the Fleet Bureau was transferred to the Management Services Bureau.
- (4) The total number of buildings references the JPSO Building List provided by General Services. The number includes buildings that JPSO are currently within lease agreements.
- (5) Effective November 1, 2023, the Fleet organizations were transferred to the Finance and Administrative Bureau.



SINGLE AUDIT SECTION





**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Sheriff Joseph P. Lopinto, III
Jefferson Parish Sheriff's Office
Harvey, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson Parish Sheriff's Office (the Sheriff) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated December 29, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Sheriff's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion of the effectiveness of the Sheriff's internal control on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Mauldin & Jenkins, LLC

Covington, LA
December 29, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Sheriff Joseph P. Lopinto, III
Jefferson Parish Sheriff's Office
Harvey, Louisiana

Opinion on Each Major Federal Program

We have audited the Jefferson Parish Sheriff's Office (the Sheriff) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2025. 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.

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Sheriff's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Sheriff's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Sheriff's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Sheriff's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Sheriff's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with Governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Mauldin & Jenkins, LLC

Covington, LA
December 29, 2025

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

Section I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None Reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None Reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
95.001	High Intensity Drug Trafficking Areas Program
97.056	Port Security Grant Program

Dollar threshold used to distinguish between type A and type B programs \$ 750,000

Auditee qualified as low-risk auditee? Yes

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For the Year Ended June 30, 2025**

Section II. FINANCIAL STATEMENT FINDINGS

None.

Section III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2025**

2024-001 Business Email Compromise Scheme

Condition: During the fiscal year ended June 30, 2024, the email server of a governmental agency that JPSO works with in the normal course of business appears to have been compromised by malicious actors, who utilized an employee's agency email address to submit a change request to their agency's bank account information utilized for payment purposes. JPSO personnel who received the request accepted the change request at face value and subsequently implemented the change request in the JPSO on-line banking platform. The result was a series of wire transfers to a bank account not affiliated with the above referenced agency.

Status: This finding has been fully corrected.

2024-002 Payroll Fraud

Condition: During the fiscal year ended June 30, 2024, an employee assigned to the correctional center falsely submitted overtime hours within the timekeeping platform during the fiscal year ended June 30, 2024. The employee was paid \$83,972.45 in overtime before the scheme was detected. Said employee has been terminated, charged, and arrested.

Status: This finding has been fully corrected.

2024-003 Cash Skimming

Condition: During the fiscal year ended June 30, 2024, it was determined that an employee had skimmed cash receipts rendered in order to bail out criminal defendants.

Status: This finding has been fully corrected.



END OF REPORT