
NEWELL NORMAND

SHERIFF

HARVEY, LOUISIANA



JEFFERSON PARISH SHERIFF'S OFFICE

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2017

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JEFFERSON PARISH SHERIFF'S OFFICE

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2017

Prepared by:
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INTRODUCTORY SECTION



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Jefferson Parish Sheriff's Office



December 13, 2017

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

The Comprehensive Annual Financial Report (CAFR) of the Jefferson Parish Sheriff's Office (the "Sheriff") for the year ended June 30, 2017 is hereby submitted.

State statutes (LRS 24:513) require that the Sheriff publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to these statutes, we hereby issue the comprehensive annual financial report (CAFR) of the Jefferson Parish Sheriff's Office for the fiscal year ended June 30, 2017.

This CAFR consists of management's representations concerning the finances of the Sheriff. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Sheriff has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Sheriff's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Sheriff's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Sheriff's financial statements have been audited by LaPorte CPAs and Business Advisors, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Sheriff for the fiscal year ended June 30, 2017, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an "unmodified" (or "clean") opinion that the Sheriff's financial statements, for the fiscal year ended June 30, 2017, 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. The Sheriff's MD&A can be found immediately following the report of the independent auditors in the Financial Section of this report.

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

PROFILE OF THE GOVERNMENT

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

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

As a stand-alone entity, the Sheriff adopts his 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 FY 2017 budget was originally adopted in June 2016 and was finally amended in June 2017. The budget process also calls for public inspection of the proposed budget and a public hearing to adopt the budget (which the Sheriff complied with).

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

INFORMATION FOR ASSESSING THE SHERIFF'S ECONOMIC CONDITION

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

Local Economic Condition and Outlook

Jefferson Parish is located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. With a population of nearly 436,000 (458,000 pre-Hurricane Katrina), the Parish has historically played a major role in the New Orleans metropolitan economy. With several shopping malls located throughout the parish along with the Elmwood Industrial Park area (wholesalers and manufacturers), retail sales, wholesale sales, and manufacturing dominate the local economy. In addition, oil field extraction and services, tourism, gaming, construction, transportation, chemicals, shipbuilding, and health-care make up the balance of the Parish's economy. Given our proximity to the City of New Orleans, the Mississippi River, the Gulf of Mexico and the Interstate 10 (I-10) corridor, diversification has been the rule since the boom-to-bust swings seen in the 1980's in the oil industry.

As noted above, the parish is home to several major "traditional" shopping mall developments (three on the Eastbank and two on the Westbank). In addition, the Manhattan Boulevard area on the Westbank is dominated by retail establishments. In addition, the Elmwood Industrial Park area is home to a wide variety of wholesalers, manufacturers, and retailers, while the River Road on the Westbank is home to several chemical and utility companies. Given the long recovery from Hurricane Katrina, the parish's malls have been "the place to shop" in the metropolitan area over the last few years; although, this is now under attack from online shopping. Jefferson Parish is also home to a number of car dealerships that generate a sizeable amount of motor vehicle sales taxes each month. Finally, the oil/gas and related service industries still play a large part in the area's economy, particularly on the Westbank of the Parish where the Harvey Canal industrial area is located, and access to the Gulf of Mexico and the Inter-coastal canal runs near Grand Isle. When gasoline prices warrant additional drilling, the oil field industries in the area heat up as the push to work the oil fields of the Gulf of Mexico increases. Our proximity to the Gulf and the Barataria estuary also make the seafood industry an important piece of the puzzle, as well.

The results of this diversification can be seen in the economic statistics. Per capita (median household) income is still one of the highest in the State – approximately \$47,591 as of year-end. As noted below, despite the various hurricanes and the BP oil spill, the assessed property values increased from the prior year (from \$4.228 billion to \$4.331 billion). This 2.4 percent increase reflects a leveling off of the economic recovery in the region, as the housing market continues to strengthen, but only marginally. 2016 was also a "reassessment" year, which allowed the Assessor to "mark-to-market" certain properties (this occurs every 4 years).

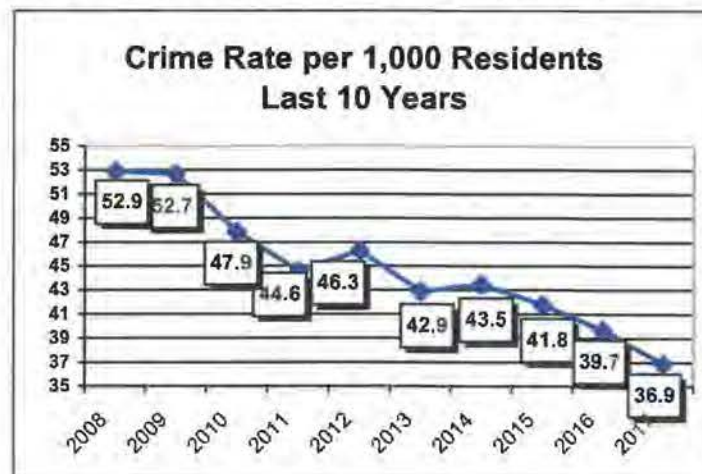
The local economy has fared well because of and in spite of the several hurricanes and tropical storms that have affected the area over the past several years. In 2005, **Hurricanes Katrina and Rita** caused widespread devastation in the New Orleans Metropolitan area; however, Jefferson was able to get back on its feet rather quickly and served as the source of the rebuilding effort. In 2008, **Hurricanes Gustav and Ike** affected the area and another mini-recovery boom was seen. These events seemed to allow our area to weather the deep national recession that was being felt across the country for much of 2009 and 2010. The recession was finally making its way to the area when the **BP Water Horizon oil drilling platform** exploded and sank off the southeastern coast of Louisiana in April 2010. Oil spewed into the Gulf of Mexico for three months. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish. Finally in 2012, **Hurricane Isaac** affected the area and caused widespread power outages across the area for days.

The Parish leadership continues to be fairly optimistic about the future of the local economy. We have a Parish Council and a Parish School Board who are very business oriented, the State's film-making initiatives are still paying off as movies and television shows are being filmed in the area (despite cut-backs at the state level), and the Huey P. Long Bridge widening project was completed in July 2013 (with the hopes that it will spur development on the Westbank of the Parish now that it is done). Despite a lagging local economy, the unemployment rate actually dropped from 6.1 to 5.2 percent during 2017, which reflects what is happening on the national scale.

Property taxes, which are a major source of revenue to the Sheriff, increased from \$28,739,000 to \$29,514,000 or 2.7 percent from last year. This increase was caused by a slight increase in the overall collections of property taxes, as well as an increase in the overall assessed values of the property (total assessed value of property in the parish (in thousands) increased from \$4,228,000 to \$4,331,000 or 2.4 percent). This increase was realized at the local level because 2016 was a "reassessment" year and the Sheriff was allowed to "roll-forward" its millage rate to capture the increases noted in the assessed values. The Sheriff rolled his millage rate forward to its maximum allowed 8.28 mills (the same as last year).

Overview of Crime Statistics

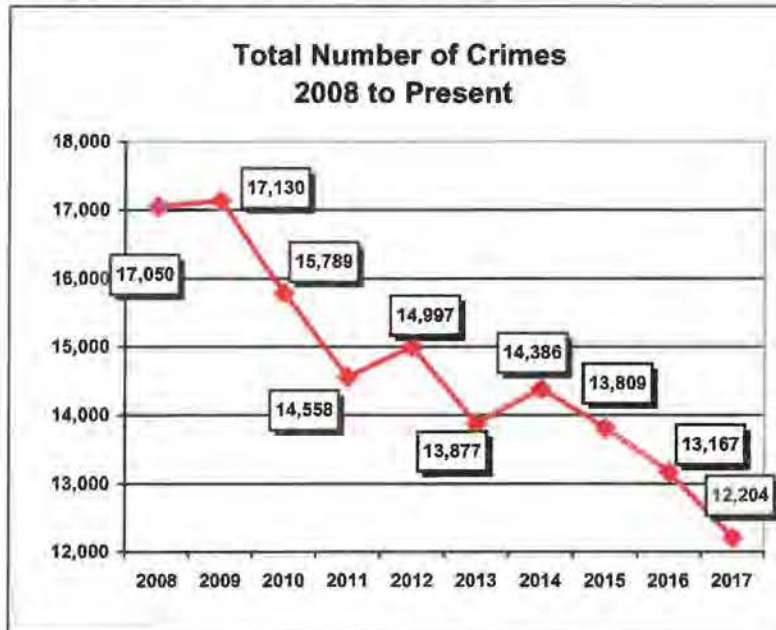
Crime obviously has a significant impact on the operations of the Sheriff's Office. As you are aware, the results of our efforts can be tracked in many ways. Some of the best indicators of the success of the office are the standard crime statistics published in the FBI Uniform Crime Report (UCR).



In Jefferson Parish, crime has been held in check for most of the past few years. The most telling proof of this is seen in the crime rate per 1,000 residents. As can be seen in the graph, the rate has been decreasing each year since the high seen in the aftermath of Hurricane Katrina. **In fact, the current year per-capita rate of 36.9, which is slightly lower than last year, is one of the lowest in decades.**

The total number of crimes in Jefferson Parish has also decreased over the last few years (see graph below). For 2017, the number decreased from 13,167 to 12,204 (a decrease of 7.0 percent). Calls for service decreased from 301,449 last year to 278,869 in 2017 (or 8.1 percent less). It appears that the Sheriff's multi-pronged approach to fighting crime is working.

Despite the decreases seen over the past few years, there is still a perception that crime is bad in some parts of the Parish. This perception appears to be driven by the types of crimes seen today compared to what our then "suburban" parish was used to seeing. These "urban" types of crimes are a bit new to Jefferson; however, we have deployed several tactics to combat this trend.



The most visible crime fighting tactic has to do with **increasing code enforcement on blighted areas**. This is a joint-venture between the Sheriff, the Parish, and the Courts. We are now seeing the positive effects of the increased enforcement in several areas. For example, the Fat City area of Metairie has seen a significant drop in crime as the spotlight was shined on that area and various task forces, along with the Sheriff, made changes for the better. Another 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. This \$2.0 million project was funded with local funds from the New Orleans Police Department and the Sheriff. The system went on-line early in 2012 and is already helping solve crimes. Taking advantage of this software is the **Criminal Intelligence Center**, a cooperative endeavor between the Sheriff, Orleans Parish, and various other federal, state, and local agencies. This quasi-fusion center allows the agencies work together on certain major crimes and share intelligence.

A popular performance measurement for law enforcement agencies is **response time**. The average response time for emergency calls received by the Sheriff's Office has historically been held to approximately 5 minutes. For 2017, the response time was 5.42 minutes. By most law enforcement standards, this continues to be an excellent mark. All of these variables must be taken into account in the staffing and financial planning of the Sheriff's Office.

Long-term Financial Planning

As the effects of the national recession began to be felt locally back in 2008, it was imperative that the Sheriff's Office look at its finances on a long-term basis, rather than annually. We typically project our operating budgets out for a period of three (3) years to give management an idea of what revenues are expected to do and how this may affect the daily operations of the office (now and in the future). Given the easing of the national recession, the limited revenue streams available to us, and the increasing use of technology to fight crime, this projection is always an important planning tool.

As part of this review, it was noted that the post-Katrina sales tax boom has been waning over the past few years and was coming to an end. While this gradual drop in sales taxes was expected as the recovery period ended, it was compounded in 2009 and 2010 by the troubles seen in the national economy, especially as it relates to auto dealerships (Jefferson Parish has several major car dealerships located within our boundaries). The problems in the national housing markets also began to creep into the area, thus, property tax assessments were not expected to increase at the rates that had been seen over the past few years.

Taking this into account, the Sheriff decided to seek a long-term solution for one of its major revenue sources – the **renewal of the ¼ cent sales tax** levied in 1994. This tax was originally levied for a period of 10 years and had been renewed once already. It was set for a renewal in 2014; however, the Sheriff brought it to the voters of the Parish a year early and sought to have the tax made permanent, instead of renewable every 10 years. In the spring of 2012, the citizens overwhelmingly renewed the ¼ cent sales tax and its indefinite levy.

Back in 2008 when most revenues were stagnating, the Sheriff decided to finance a badly needed **capital program** with bond money (i.e., long-term debt) instead of operating or current funds. In August 2008, the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff) issued \$30.0 million in Limited Tax Revenue Bonds to help fund several projects. The bonds were secured by the ad valorem taxes collected by the Office. This was the first time since 1990 that the Sheriff's Office has issued long-term debt. The decision to do so was not an easy decision, however, it was ultimately decided that this would be the best way to ensure the long-term financial stability of the office. Since its issuance, a number of projects have been initiated and/or completed by the Sheriff's Office. Over the last seven years, the Sheriff has completed all of the bond-funded projects, including a new crime lab, a 2nd District Station, a 4th District Station, the Bonabel Boat Launch and Storage Facility, and others. The last bonded project, completed in early 2013, was the construction and relocation of the 3rd District Station.

For 2017, the Sheriff is internally financing a few more capital projects – the construction of a **new First District Station in Fat City**, the construction of a **Detective Bureau parking lot**, the modifications of the **Crime Lab's exterior panels**. In 2014, land for the First District Station was purchased for \$1,177,000 and in 2017 an additional \$978,000 was spent. The project-to-date cost is now \$2,551,000 on this project, which is now nearing the construction phase (bids were released in late June 2017 and an award was made in late August 2017). We estimate a total cost of nearly \$7,500,000, which is fully funded at year-end (see proposed design photo). The Detective Bureau has



struggled for adequate parking almost since it was moved to 725 Maple Street in Harvey. During 2015, we were able to purchase some land across the street from the bureau. During 2017, \$321,000 was spent on this project paving the lot, installing lights and a fence. This project was completed near the end of 2017. The Crime Lab building has been experiencing problems with its exterior panels leaking in some places. The Sheriff is in the planning phase of modifying/replacing the panels. This project should start in 2018.

Two other major initiatives involved our role as the administrator of the Region 1 Radio Communications network. The first involved the construction of a **new radio communications tower in the Lafitte/Barataria area** to provide additional coverage for the region. We have spent \$1,027,000 to date on locating land and starting construction on a new tower. The project got underway in February 2017 but experienced some rain delays in the spring. We are looking to have it completed in the spring of 2018 at a total cost of \$3,500,000. We also purchased **new APEX 6000 portable radios from Motorola Solutions** right before year-end to replace our aging radios. The purchase was made via a capital lease valued at \$4,352,000. The new radios will be issued before the end of December 2017.

During 2012, the Sheriff decided to lower the outstanding debt of the office by **partially refunding (or "defeasing")** a portion of the outstanding LED Limited Revenue Tax Bonds that were issued in 2008. \$18,490,000 was placed into an irrevocable trust fund with a refunding escrow agent to pay off the maturities of principal and interest between 2020 and 2028. As such, bonded debt was reduced \$(15,395,000) and, after a current year payment of \$1,290,000, only \$5,795,000 is left outstanding. See Note D.8 for further details on the bonded debt and the capital lease noted above.

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, the Sheriff utilizes a fiscal agent bank to maintain its deposits. In previous years, the Sheriff actually used two separate banks to accomplish this – one for the general operating funds and one for the tax collector funds. The Sheriff went out to bid in the spring of 2016 and awarded the contract to one bank with a fixed 1.25% interest rate. This fixed rate was nearly twice the existing rate and caused a significant increase in our interest income this past year. The Sheriff also continues “pooling” the cash from all of its funds (except Tax Collector, which maintains its own pool) in order to maximize its earning potential. Thus, the Sheriff earns interest on 100 percent of its daily pooled cash balances.

The Sheriff invests its idle funds in the Louisiana Asset Management Pool (LAMP) - a state sponsored external investment pool, commercial paper, municipal bonds, or in U.S. Government Securities during the year. At June 30, 2017, the investment portfolio was \$37,833,000 (\$7,869,000 in discount notes (20.8%), \$4,645,000 in municipal bonds (12.3%), \$6,238,000 (16.5%) in commercial paper and \$19,081,000 (50.4%) in LAMP).

The securities are held in a joint account by a third party and are in the Sheriff's Office's name, thus they are in the lowest risk category as defined by government accounting standards. Because of slightly increasing cash balances and interest rates, interest income earned by the Governmental Funds totaled \$808,000, which is an increase of \$489,000 or 153.3% from last year. The nearly doubling of the interest rate under the new fiscal agent contract accounted for the increase.

State statutes require the Sheriff to have his **deposits insured or collateralized** at a rate of 100 percent at all times. During 2017, this requirement was complied with throughout the year. At June 30, 2017, the Sheriff had deposit balances in banks of \$90,868, all of which are in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB).

The Sheriff 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 20.0 percent of expected General Fund expenditures. At June 30, 2017, the unassigned fund balance of the General Fund totaled \$34,895,000, which was 27.8 percent of the current year expenditures (well above the target).

The Sheriff also established a “**salary stabilization fund**” with one time surpluses generated after Hurricane Katrina that were caused by the temporary loss of staff. The policy calls for this stabilization fund to provide a certain amount of money to the General Fund each year where the staffing formula calls for a staffing level of more than 1,400. For 2017, the Salary Stabilization Fund transferred \$3,100,000 to the General Fund under this stabilization formula. At year end, \$8,541,000 remains in the fund for future use.

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

The first is the **Auto Loss and General Liability fund**. To protect against these types of 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 for each loss year (depending on the year). No excess coverage is available for losses, thus, once the aggregate is met, the Sheriff is completely self-insured on general/professional liability cases.

For auto loss claims, the Sheriff 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. These amounts were increased in 2005 in an effort to lower the excess liability premiums. At June 30, 2017, claims and judgments payable totaled \$7,154,000, which was a decrease of \$328,000 or 4.4 percent from the prior year. The fund had assets of \$8,655,000 available to pay these claims. During 2017, this fund had a positive change in net position of \$1,586,000, as revenues exceeded costs, and ended the year with a positive net position of \$1,499,000.

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

At June 30, 2017, a liability of \$770,000 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 \$44,000 at June 30, 2017 available to pay these claims and liabilities. During 2017, this fund’s net position decreased \$(810,000), mainly because of increases in health and pharmacy claims, offset by a one-time transfer of \$2,000,000 from the General Fund to help cover cost overruns. The employer share of the premium was increased by \$20 per month (up to \$500) per employee in January 2017 to address future needs and trends and it will be increased again in January 2018.

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

As required by state law, the Sheriff provides **pension benefits** for all of its full-time employees through the Louisiana Sheriff’s Pension & Relief Fund, a statewide plan managed by a board of trustees. The Sheriff 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**, the Sheriff reports its proportionate share of any unfunded pension liabilities that the plan may have. The net pension obligation reported by the Sheriff totaled \$63,362,000 (an increase of \$18,494,000). There are a number of deferred outflows and inflows associated with this new reporting standard. At year end, the Sheriff reported \$32,277,000 of deferred outflows (made up mostly of the 2017 employer contributions which are being deferred until next year) and \$7,180,000 of deferred inflows (made up of a variety of different items related to changes in assumptions and earnings of the plan). During 2017, the employee’s contribution rate was 10.25 percent and the employer’s was 13.25 percent. Employer contributions during the year totaled \$10,775,000, which included \$1,279,000 of employee contributions paid for by the Sheriff and \$9,496,000 of required employer contributions. The employer contributions were up \$74,000 or 0.7 percent from last year. The increase was caused by the drop in the contribution rate imposed by the plan in 2017 (from 13.75 to 13.25 percent), offset by additional employees contributing.

The Sheriff also provides **other post-employment health and life benefits** for certain retirees and their dependents. Under Governmental Accounting Standards Board (GASB) Statement No. 45, which governs how Other Post-employment Benefits (OPEB) are calculated, accrued, and reported on, as of June 30, 2017, the Sheriff’s Net OPEB liability was \$20,701,000 for medical and life insurance benefits. This was an increase of \$1,264,000 during 2017. To date, the Sheriff 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 Notes F.1 and F.2 in the notes to the financial statements.

MAJOR INITIATIVES

The Sheriff’s Office continues to look for ways to become more efficient with the resources available to it. For 2017, 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 were put on notice to monitor their costs during 2017. The result was a positive variance in budget to actual costs for every bureau in the General Fund. This initiative continues into 2018.

The Sheriff 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. One major initiative currently in the works is implementing a digital solution to the backup PSAP sites and implementing a subscription service rather than purchasing a host of new equipment. This upgrade is in progress and will set the stage for the next generation of 911 (i.e., text, video, etc.). During 2016, the 911 center began receiving text to 911 calls.

The Sheriff is also looking to complete the upgrade of its facilities. The Sheriff is working with the Parish and other business officials to clean up and revitalize the Fat City area on the Eastbank of the Parish. Several building codes have been changed to address the blight that has been creeping into the area. Other Parish ordinances have been passed to curtail the number of bars that cater to younger and rowdier crowds. Since these changes were made, crime in the area is down substantially. On top of enforcing many of these legal changes, the Sheriff has committed to helping revitalize the area by constructing a **new First District Station in the heart of Fat City**. Our current station is on the northern edge of the area and is woefully inadequate for our needs. \$7,500,000 has been set aside in the Buildings and Improvements Capital Fund for this project. We purchased land in 2014 on Hessmer Avenue near 18th Street at a cost of \$1,177,000 and an additional \$978,000 was spent on two more blighted properties. The project is nearing the construction phase (bids were let in June 2017 and awarded in August 2017). The project looks to be completed in December 2018.

Finally, the Sheriff is looking 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. We have set aside \$3,500,000 in the Communications Reserve Capital Fund to finance the construction of a **new communications tower in Lafitte**. Construction began in February 2017 and the tower should be completed in the next 18 to 24 months (although it was delayed slightly by spring and hurricane season rains). We also entered into a capital lease to finance the purchase of **new APEX 6000 portable radios from Motorola Solutions**, which will be deployed by the end of December 2017.

With the **retirement of Sheriff Newell Normand in August 2017** and your appointment as the interim Sheriff, the leadership of the office has changed hands for the first time in 10 years. While many of the policies that Sheriff Normand put in place will guide us for years to come and have resulted in the lowest crime rates we have seen in years, we look forward to your guidance in the future and hope for a continuation of the success that the department has seen over the last several years.

AWARDS AND ACKNOWLEDGMENTS

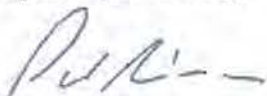
Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 2016 Comprehensive Annual Financial Report (CAFR). This was the twenty-second consecutive year that the Sheriff has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the program requirements and we are submitting it to the GFOA.

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Accounting, Payroll, Tax, Internal Auditing and Administrative departments. We would like to express our appreciation to all members of the departments who assisted and contributed to this year's audit. Finally, credit should be given to our past-Sheriff Newell Normand, for his never ending support in planning and conducting the financial operations of the Sheriff's Office in a dedicated and responsible manner over the past 10 years as Sheriff and for the 13 years prior to that when he served as Comptroller.

Respectfully submitted,



Paul C. Rivera, CPA, CGFO
Chief Financial Officer



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Jefferson Parish Sheriff's Office
Louisiana**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2016

A handwritten signature in black ink, reading "Jeffrey R. Enos". The signature is written in a cursive, flowing style.

Executive Director/CEO

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

**SELECTED OFFICIALS OF THE SHERIFF'S OFFICE
June 30, 2017**

**Newell Normand
SHERIFF**

**Joseph P. Lopinto III
CHIEF DEPUTY/OPERATIONS COMMANDER**

**John Thevenot
CHIEF DEPUTY/SPECIAL OPERATIONS/
SPECIAL INVESTIGATIONS//NARCOTICS COMMANDER**

**Barbara "Maggie" Pernia
DEPUTY CHIEF/CRIMINAL INVESTIGATIONS COMMANDER**

**Kenneth Soutullo
DEPUTY CHIEF/SPECIAL OPERATIONS/
SPECIAL INVESTIGATIONS//NARCOTICS COMMANDER**

**Paul C. Rivera, CPA, CGFO
CHIEF FINANCIAL OFFICER/
CIVIL AND SUPPORT SERVICES BUREAU COMMANDER**

**William Boudreaux
INTERNAL MANAGEMENT COMMANDER**

**James McClendon
FLEET MANAGEMENT COMMANDER**

**Sue Ellen Monfra
DEPUTY CHIEF/CORRECTIONS COMMANDER**

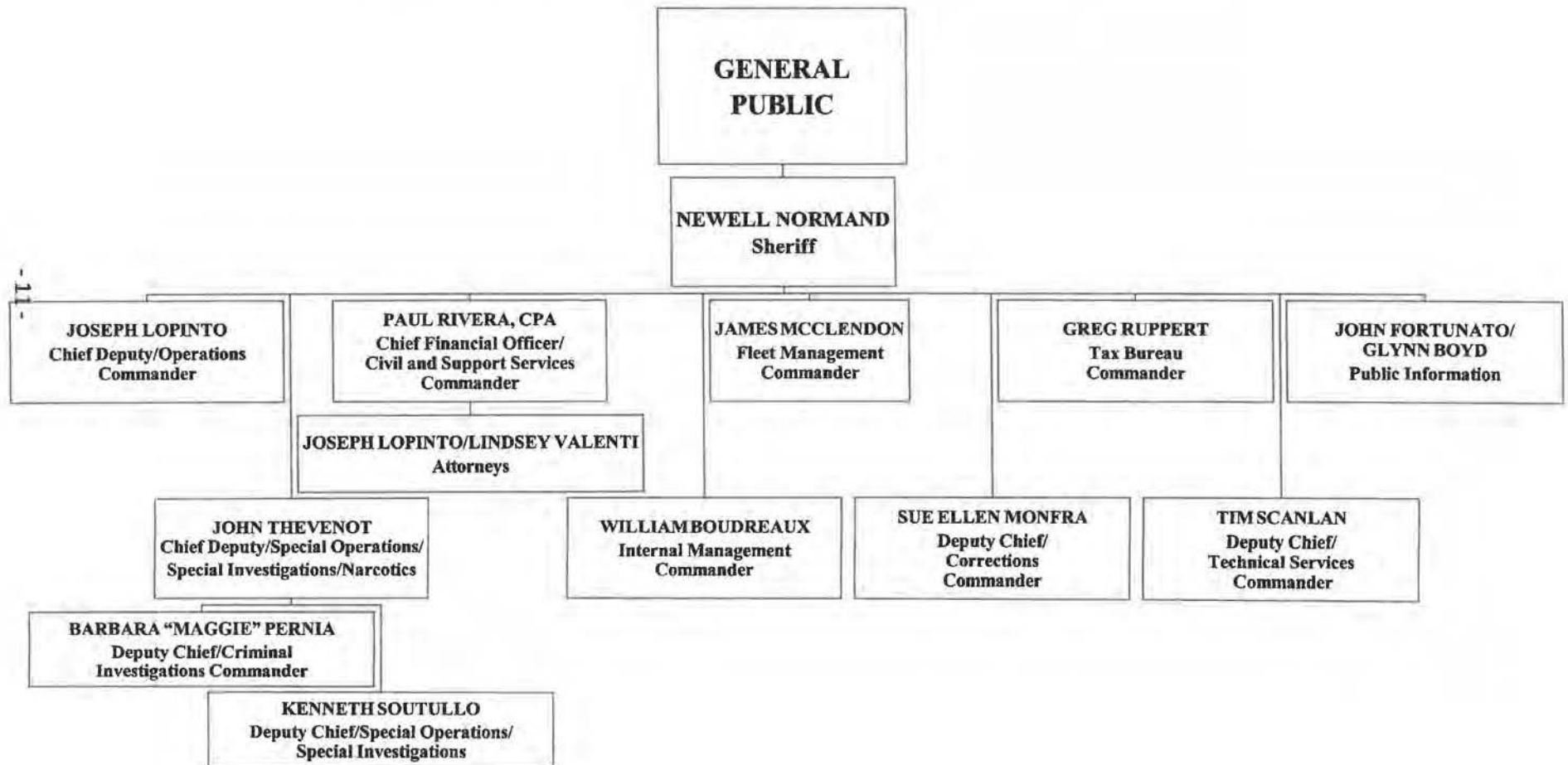
**Greg Ruppert
TAX BUREAU COMMANDER**

**Timothy Scanlan
DEPUTY CHIEF/TECHNICAL SERVICES COMMANDER**

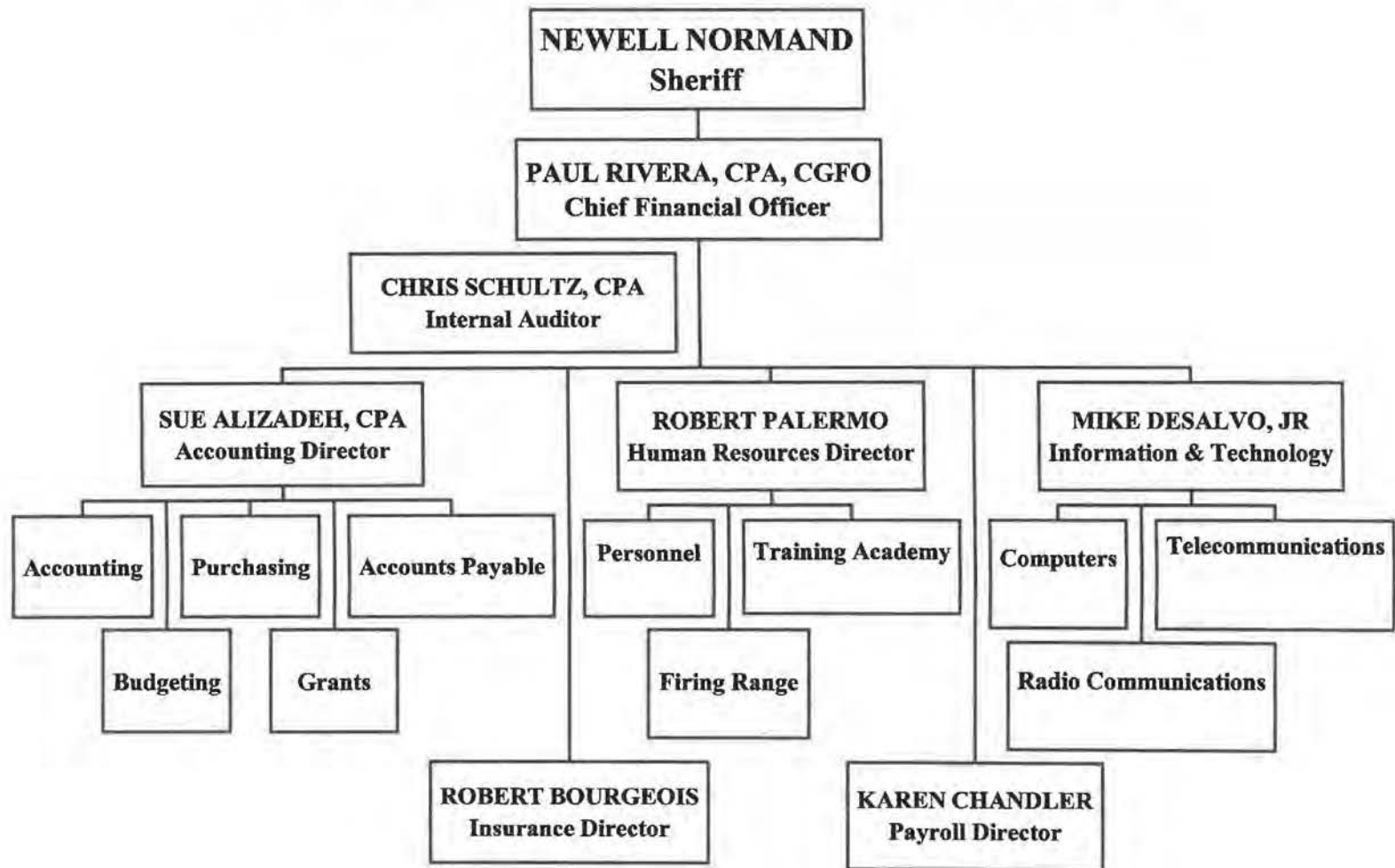
**John Fortunato/Glynn Boyd
PUBLIC INFORMATION OFFICERS**

**Joe Lopinto III/Lindsey Valenti
ATTORNEYS**

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



JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART Chief Financial Officer and Staff



FINANCIAL SECTION



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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table on contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Note A to the financial statements, the Sheriff adopted new accounting guidance, GASB Statement No. 74, *Financial Reporting for Postemployment Benefits Plans Other than Pension Plans*, and GASB Statement No. 77, *Tax Abatement Disclosures*, for the year ended June 30, 2017. The adoption of GASB Statement No. 74 had no impact on the Sheriff's financial reporting. GASB Statement No. 77 required additional disclosures about the impact of tax abatement programs. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, and schedule of the Sheriff's proportionate share of net pension liability, and schedule of the Sheriff's contributions on pages 17 through 33 and pages 110 through 111, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2017, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



A Professional Accounting Corporation

Metairie, LA
December 13, 2017

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Jefferson Parish Sheriff's Office



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Jefferson Parish Sheriff's Office (the "Sheriff's Office"), we offer readers of the Sheriff's Office's financial statements this narrative overview and analysis of the financial activities of the Sheriff's Office for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 to 8 of this report, as well as the financial statements, which begin on page 36. All amounts, unless otherwise noted, are expressed in thousands (\$1,000's) of dollars.

FINANCIAL HIGHLIGHTS

- The assets of the Sheriff's Office exceeded its liabilities at the close of the most recent fiscal year by \$78,404 (*Net Position*). Of this amount, \$60,040 or 76.6 percent is invested in capital assets, such as building, vehicles and equipment, net of accumulated depreciation and related debt. An additional \$7,013 or 8.9 percent is restricted for 911 operations, debt service payments, and claims and judgments relating to the Sheriff's self-insurance programs. The remaining balance of \$11,351 (*Unrestricted Net Position*) or 14.5 percent may be used to meet the government's ongoing obligations to citizens and creditors.
- The Sheriff's Office's total Net Position decreased by \$(1,792) or 2.2 percent during the current year because total revenues of \$145,713 were less than expenses of \$147,505. During 2017, charges for services totaled \$18,623, operating grants totaled \$23,380, capital grants totaled \$472, property taxes totaled \$29,514, payments in lieu of taxes were \$89, sales taxes totaled \$22,874, intergovernmental totaled \$2,917, commissions totaled \$45,609, charges for services totaled \$337, interest totaled \$879, and miscellaneous revenues were \$1,019. In total, revenues decreased \$(3,824) or 2.6 percent. There were various changes in the revenue categories this year. The most significant changes were: 1) charges for services decreased \$(264) or 1.4 percent, 2) operating grants increased \$466 or 2.0 percent, 3) property taxes were up \$775 or 2.7 percent, 4) sales taxes were up \$483 or 2.2 percent, 5) commissions were down \$(430) or 0.9 percent, 6) interest was up \$526 or 149.0 percent, and 7) miscellaneous revenues were down \$(5,500) or 84.4 percent. In total, expenses increased \$7,548 or 5.4 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 \$77,697. Of this amount, \$34,895 is *unassigned*, which is available for spending at the Sheriff's discretion. Of the remaining balance, \$5,514 is *restricted*, \$8,541 is *committed*, and \$28,747 is *assigned*.
- *Unassigned* fund balance for the General Fund was \$34,895 or 27.6 percent of total general fund expenditures (above our internal target of 20.0 percent). Total fund balance of the General Fund also represents 72.4 percent of total Governmental Fund Balances. These percentages are more/less than last year's percentages (31.9 percent and 75.6 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 2017, the 911 Emergency Communications Special Revenue Fund recognized revenues of \$7,432, expenditures of \$4,202, and other financing uses of \$(3,563), creating a current year deficit of \$(333) and leaving a fund balance of \$5,514 at year end.
- In August 2008, the Law Enforcement District of Jefferson Parish (the Sheriff) issued Limited Tax Revenue Bonds totaling \$30,000 to finance the construction of various facilities. The bonds bore a rating of "AAA" from Standard and Poor's when issued. During 2012, the Sheriff used available funds to defease \$15,395 of the outstanding bonds. During 2017, a debt service payment on the remaining bonds consisting of \$1,290 in principal and \$292 in interest and fiscal charges was made, leaving a balance at year-end of \$5,795. In 2017, a capital lease was entered into for new Motorola radios. Capital leases payable at year-end total \$4,352, with the first payment coming due in FY 2019. See Note D.8 for further discussion.

- Hurricanes Katrina and Rita hit the New Orleans Metropolitan area, including the area serviced by the Sheriff in August and September 2005. In August and September 2008, Hurricanes Gustav and Ike also caused damages in the area. Hurricane Isaac also affected the area in September 2012. During 2017, the Sheriff incurred costs totaling \$241 providing aid to the Livingston Parish area and FEMA reimbursed the full amount of the cost. See Note E.3 for a discussion of the continuing effects from the storms and the balances still owed to the Sheriff.
- Under the pension accounting and financial reporting standards, the Sheriff records its proportionate share of the net unfunded pension liability of the Louisiana Sheriff's Pension & Relief Fund (the state-wide defined benefit, cost-sharing, multiple employer plan that the Sheriff's employees participate in). The Sheriff's proportionate share for 2016 was calculated to be 9.983099% of the plan. For reporting purposes, the net pension obligation at June 30, 2016 (the beginning of the year) is recorded at June 30, 2017. This liability totaled \$63,362. 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 \$32,277 were recorded along with deferred inflows of \$7,180. These items are being deferred and amortized over the next 4 to 5 years.
- Under GASB Statement No. 45 - *Other Post-Employment Benefits*, the Sheriff accounts for the current costs of providing certain post-employment benefits to its retirees. An actuarial evaluation of the benefits disclosed an Unfunded OPEB Liability of \$20,701 at year end. This amount is included in long-term debt. To date, the Sheriff has chosen not to fund this liability. See Note F.2 for more information.
- On August 31, 2017, Sheriff Newell Normand retired from office after serving as Sheriff since November 2007. As a rule of law, the Chief Deputy of the office is then named the interim Sheriff. As such, on September 1, 2017, Joseph P. Lopinto III became the interim Sheriff of Jefferson Parish. A special election will be held on March 24, 2018 to complete the remainder of Sheriff Normand's original term of office.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Both of the government-wide financial statements are designed to distinguish functions of the Sheriff's Office that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The Sheriff's Office only has governmental activities in the public safety function. This function includes all of the operating bureaus of the Sheriff's Office: executive, finance and administrative, fleet, revenue and taxation, operations, technical services, internal management, criminal investigations, special investigations, narcotics and corrections. The government-wide financial statements include only the financial activities of the Jefferson Parish Sheriff's Office, which is a "stand-alone" governmental unit. The government-wide financial statements can be found on pages 36 and 37 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. It should be noted that the Salary Stabilization Special Revenue Fund is considered a separate fund for budgetary purposes; however, for GAAP purposes, it is consolidated into the General Fund. 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 nonmajor governmental funds is provided in the form of “combining statements” elsewhere in this report.

The Sheriff’s Office adopts an annual appropriated budget for its General Fund 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 38-43 of this report.

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

The two internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of “combining statements” elsewhere in the report. The basic proprietary fund financial statements can be found on pages 44-46 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government entity. The Sheriff maintains several agency funds in his capacity as the ex-officio tax collector of the Parish of Jefferson. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Sheriff’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Individual fund data for each of the fiduciary funds is provided in the form of “combining statements” elsewhere in the report. The basic fiduciary fund financial statements can be found on page 47 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 49-107 of this report.

Required Supplementary Information. This section contains the 10-year pension-related schedules that are mandated under the implementation of the new pension accounting and reporting standards. The schedules can be found on pages 110-112.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds, the internal service funds, and the agency funds are presented immediately following the notes to the financial statements. Combining statements for non-major governmental funds, internal service funds, and agency funds can be found on pages 114-147 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 150-157.

Other information, which includes a Schedule of Expenditures of Federal Award, a state-required Tax Roll Status Report, and a state-required Schedule of Compensation and Other Payments Made to the Agency Head, are included on pages 160-172.

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 \$78,404 at June 30, 2017.

JEFFERSON PARISH SHERIFF'S OFFICE NET POSITION

	Governmental Activities 2017		Governmental Activities 2016	
Current and other assets	\$ 90,783		\$ 95,611	
Capital assets	70,187		66,758	
Total assets	160,970		162,369	
Deferred outflows - refunding escrow	880		1,239	
Deferred outflows - pension related	32,277		13,700	
Total deferred outflows	33,157		14,939	
Long-term liabilities outstanding	32,562		28,144	
Net pension obligation	63,362		44,868	
Other liabilities	12,619		13,352	
Total liabilities	108,543		86,364	
Deferred inflows - pension related	7,180		10,748	
Net Position:				
Net investment in capital assets	60,040	76.6%	59,673	74.4%
Restricted	7,013	8.9%	5,847	7.3%
Unrestricted	11,351	14.5%	14,676	18.3%
Total Net Position	\$ 78,404		\$ 80,196	

A large portion of the Sheriff's Office's net position (\$60,040 or 76.6 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 \$90,783, which is \$(4,828) less than last year. This decrease is mostly due to a slight decrease in cash and investments as the Sheriff realized a deficit in the current year.

Deferred outflows of resources totaled \$33,157 and are made up of deferred charges of \$880 related to the partial defeasance of debt in 2012 and \$32,277 related to the pension plan. The Sheriff placed funds into an escrow account to pay off future interest and it is being amortized over the next eight years (which is when the defeased debt is paid off by the escrow agent). The pension related deferred outflows consist primarily of the current year pension contributions that are deferred until next year.

The liabilities of \$108,543 include \$32,562 related to normal long-term debt and \$63,362 of net pension obligations. The long-term debt is primarily related to outstanding revenue bonds, compensated absences, and the net liability for other post-employment benefits. The net pension obligation is the Sheriff's proportionate share of the estimated unfunded liability of the Louisiana Sheriff's Pension and Relief Fund, a defined benefit cost-sharing multi-employer pension plan that the Sheriff's employees participate in. Deferred inflows of resources totaled \$7,180 and relate to pension activities that are being deferred and amortized over the next few years.

Restricted Net Position totaled \$7,013 (or 8.9 percent of total net position). This amount represents monies held by the 911 Emergency Communications Special Revenue Fund that are restricted to the operations of the district (\$5,514), monies held aside to pay outstanding claims and judgments of the Sheriff's self-insurance programs (1,499), and money held in the sinking fund to pay principal and interest on long-term debt (< \$1).

The balance of *Unrestricted Net Position* was \$11,351 (or 14.5 percent of total Net Position). These funds may be used to meet the government's ongoing obligations to citizens and creditors. At June 30, 2017, the Sheriff's Office is able to report positive fund balances in all three categories of Net Position, despite the accrual of the large net pension obligation and the related deferred inflows and outflows. The Sheriff's Office's Net Position decreased by \$(1,792) or 2.2 percent, during the current fiscal year.

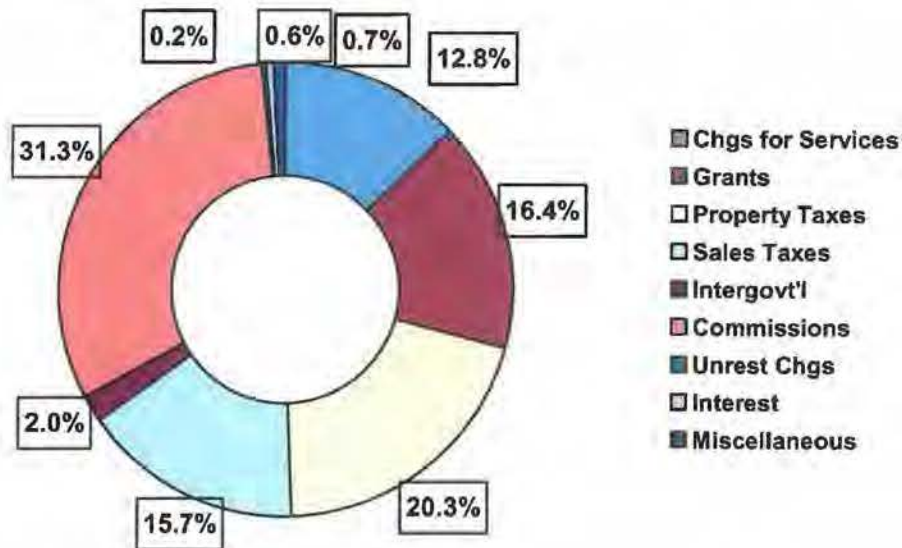
Governmental Activities.

Governmental activities decreased the Sheriff's Office's Net Position by \$(1,792) or 2.2 percent. Key elements of this decrease are as follows:

JEFFERSON PARISH SHERIFF'S OFFICE CHANGES IN NET POSITION

	Governmental Activities 2017		Governmental Activities 2016		\$ Change	% Change
Revenues:						
Program revenues:						
Charges for services	\$ 18,623	12.8%	\$ 18,887	12.6%	(264)	-1.4%
Operating grants and contributions	23,380	16.0%	22,914	15.3%	466	2.0%
Capital grants and contributions	472	0.3%	460	0.3%	12	2.6%
General revenues:						
Property taxes	29,514	20.3%	28,739	19.2%	775	2.7%
Property taxes - payments in lieu of	89	0.1%	-	0.0%	89	100.0%
Sales taxes	22,874	15.7%	22,391	15.0%	483	2.2%
Intergovernmental	2,917	2.0%	2,898	1.9%	19	0.7%
Commissions	45,609	31.3%	46,039	30.8%	(430)	-0.9%
Unrestricted charges for services	337	0.2%	337	0.2%	-	0.0%
Unrestricted interest	879	0.6%	353	0.2%	526	149.0%
Miscellaneous	1,019	0.7%	6,519	4.4%	(5,500)	-84.4%
Total revenues	145,713	100.0%	149,537	100.0%	(3,824)	-2.6%
Expenses:						
Public safety						
Executive	1,662	1.1%	966	0.7%	696	72.0%
Civil and Support Services	13,105	8.9%	13,617	9.7%	(512)	-3.8%
Finance and Administrative	11,368	7.7%	11,539	8.2%	(171)	-1.5%
Fleet	11,024	7.5%	11,393	8.1%	(369)	-3.2%
Revenue & Taxation	3,472	2.4%	3,564	2.5%	(92)	-2.6%
Operations	24,600	16.7%	22,809	16.3%	1,791	7.9%
Special Operations	5,601	3.8%	4,881	3.5%	720	14.8%
Technical Services	19,605	13.3%	18,701	13.4%	904	4.8%
Internal Management	667	0.5%	614	0.4%	53	8.6%
Criminal Investigations	13,734	9.3%	12,592	9.0%	1,142	9.1%
Special Investigations	11,412	7.7%	9,870	7.1%	1,542	15.6%
Narcotics	5,065	3.4%	4,637	3.3%	428	9.2%
Corrections	25,539	17.3%	24,018	17.2%	1,521	6.3%
Interest on LT Debt	651	0.4%	756	0.5%	(105)	-13.9%
Total expenses	147,505	100.0%	139,957	100.0%	7,548	5.4%
Change in Net Position	(1,792)		9,580			
Net Position - Beginning of year	80,196		70,616			
Net Position - End of year	\$ 78,404		\$ 80,196		(1,792)	-2.2%

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 2017 was \$18,623, which is \$(264) less than the prior year. The largest changes are seen in the Executive Bureau (up \$92), the Civil and Support Bureau (down \$224), and the Corrections Bureau (down \$85). The Executive Bureau is up due to an increase in reimbursed salaries from the Parish (the salaries of two deputies assigned to the Parish President are reimbursed here). The Civil and Support Bureau is down due to 1) a \$(304) decrease in civil and criminal fees related to serving civil process papers and subpoenas, 2) an increase of \$45 in the amount of administrative fees collected on public assignments, and 3) an increase of \$35 in the details reimbursed to the Sheriff by the New Orleans Airport and the Parish hospitals. The Corrections was down \$(85) primarily because of 1) a decrease of \$(47) in housing state prisoner reimbursements, 2) a decrease of \$(24) in feeding and keeping prisoners, 3) an increase of \$7 for transporting prisoners, and 4) a decrease of \$(21) in commissary sales to inmates.
- **Operating grants** for governmental activities totaled \$23,380 for 2017, an increase of \$466. **Capital grants** totaled \$472, an increase of \$12. These grants are made up of federal, state and local/parish and state grants received for various positions and projects, state-mandated reimbursements from the Parish for operating expenses, federal asset forfeitures, state supplemental pay, and on-behalf payments made to the pension plan by non-employer entities. Federal and state grants totaled \$6,873, which is \$373 more than last year. This net change is primarily due to the following:
 - 1) A net decrease of \$(264) in the Finance Bureau's federal grants due to a decrease in funding for operating grants under the Local Law Enforcement Block Grants Program (down \$264);
 - 2) An increase of \$211 in Operations Bureau due to the prior year disallowance of some emergency costs claimed for Hurricane Gustav (due to a correction in labor and equipment rates);
 - 3) A net increase of \$213 in the Special Operations Bureau due primarily to a drop of \$(33) in Louisiana Highway Safety Commission grants for DWI task force overtime, an increase of \$247 in FEMA funding for emergency costs related to the severe flooding in Baton Rouge and Livingston Parishes, and a drop of \$(26) in TSA K-9 grants;
 - 4) A net decrease of \$(146) in Technical Services due primarily to a decrease of \$(127) in DNA equipment grants;
 - 5) A net increase of \$381 in the Special Investigations Bureau state grants due to an increase of \$356 in High Intensity Drug Trafficking Area (HIDTA) grants, a decrease of \$(10) on the Multi-jurisdictional task force grant, an increase of \$13 on various drug task forces, and a decrease of \$(13) on a grant from the JPHSA for undercover alcohol compliance checks;
 - 6) A net increase of \$22 in the Narcotics Bureau due to a decrease of \$(52) in Federal Equitable Sharing revenues, an increase of \$45 in overtime task force grants, an increase of \$13 in Westbank Task Force grants, and an increase of \$110 in a Greater New Orleans Coventry House/Human Trafficking grant;

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 2017, the Sheriff's Office recognized \$7,366 in revenues under this CEA, which is \$30 more than last year. Finally, the new pension accounting standards require the Sheriff to recognize any contributions to the pension plan by non-employer entities. These "on-behalf" payments totaled \$3,878 for 2017, an increase of \$109.

- **Property taxes** totaled \$29,514, an increase of \$775 or 2.7 percent. This increase is due to a rise in the assessed values of the taxable values of property throughout the parish. 2016 was a "reassessment year". Thus, the Sheriff rolled the tax levy forward to take advantage of any increases in the tax assessments. The Sheriff's millage rate was 8.28 mills both on the 2016 tax roll and the 2015 tax roll.



- **Property taxes - payments in lieu of** totaled \$89 for 2017. This is a new revenue stream and relates to three "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 \$22,874, an increase of \$483 or 2.2 percent. This increase is a result of the improvements seen in the local economy. General sales and use taxes were up \$460 or 2.3 percent, while motor vehicle taxes were up \$23 or 1.0 percent (which mirrors the national trends seen in auto sales).
- **Intergovernmental** revenues totaled \$2,917, an increase of \$19 or 0.7 percent from last year, primarily due to an increase of \$51 in state revenue sharing (caused by a 4 percent mandatory cut-back at the state level in the prior year), offset by a decrease of \$(32) in video poker allocations.
- **Commissions** collected by the Sheriff on collections of sales taxes, occupational licenses, fines and forfeitures, and garnishments and seizures totaled \$45,609, a decrease of \$(430) or 0.9 percent from last year. This decrease is made up of an increase in sales tax related commissions of \$932, which mirrors the decrease in sales taxes discussed above, a decrease in commissions on fines and forfeitures of \$(914), and a decrease of \$(445) in other commissions. This was caused by a decrease in general fines and forfeitures (due to the Red Light Camera settlement received in the prior year and not recurring), as well as increases on judicial sales and seizures.
- **Unrestricted interest** totaled \$879, an increase of \$526 or 149.0 percent. This was caused by a significant increase in the interest rate paid on our collected balances under our new fiscal agent contract.
- **Miscellaneous income** totaled \$1,019 for the year, a decrease of \$(5,500) or 84.4 percent. This decrease came from 1) a decrease of \$(4,693) in claims and judgments (due mainly to the settlement of the BP Oil Spill economic loss suit received in the prior year and not recurring), 2) an increase of \$45 in public assignment fees, 3) a decrease of \$(488) in gains (losses) on sales of equipment (due to us having only one auction this year).

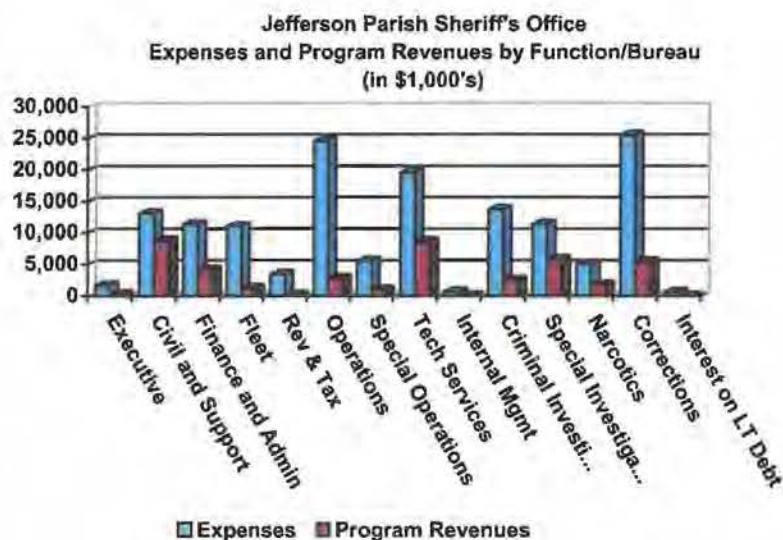
For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. Expenses totaled \$147,505, including current year depreciation of \$8,181 and interest on long-term debt of \$651. The 2017 figures also include various adjustments related to the changes in the net pension obligation and its related deferred inflows and outflows.

The Sheriff's operations are broken down in 13 different "bureaus" or functions. Of these, the Civil and Support Services Bureaus totaled \$13,105 (8.9 percent), the Finance and Administrative Bureau totaled \$11,368 (7.7 percent), the Fleet Bureau totaled \$11,024 (7.5 percent), the Operations Bureau totaled \$24,600 (16.7 percent), the Special Operations Bureau totaled \$5,601 (3.8 percent), the Technical Services Bureau totaled \$19,605 (13.3 percent), the Criminal Investigations Bureau totaled \$13,734 (9.3 percent), the Special Investigations Bureau totaled \$11,412 (7.7 percent), the Narcotics Bureau totaled \$5,065 (3.4 percent), and Corrections totaled \$25,539 (17.3 percent). The expenses of the Sheriff's Office were offset by program revenues (service charges and grants) totaling \$42,475 (see above).

Overall, the Sheriff saw a net increase in costs of \$7,548 or 5.4 percent. A current to prior year comparison highlighting the major changes is as follows:

- Expenses related to general governmental activities totaled \$146,198, a net increase of \$7,129 over last year. Of this amount, the General Fund activities generated an increase in costs of \$996, the 911 Emergency Communications Fund saw an increase of \$224, Federal Grants saw an increase of \$322, the Communications Reserve Capital Fund saw an increase of \$5,173, Buildings and Improvements Capital Fund saw an increase of \$387, and the Other Governmental Funds generated an increase of \$27 in costs. See the discussion on the governmental funds below.
- Costs associated with the internal services funds drove current year expenses up \$4,416, as the Group Health and Life Internal Service Fund suffered an operating loss this year. This loss is absorbed by the Sheriff's Bureaus in its Government-wide financials. This is an increase of \$39 from last year. Net costs were slightly up in these funds due to higher claim premiums charges this past year as well as interfund transfers covering losses.
- The current year net cost of compensated absences was \$92, an increase of \$73 compared to last year. This is essentially, the net change in the liability after accruing the current year balance and subtracting the current year usage.
- The current year expense related to the OPEB liability was \$1,264, a decrease of \$(23).
- The net change in how capital outlay is expensed decreased the bureau expenses by \$(11,942), an increased deduction of \$(3,313). This increase had to do with several construction projects started during the year as well as the purchase of the APEX 6000 radios on a capital lease (valued at \$4,352). This item affects the current year expenses because the capital outlay expenditures are reclassified to additions to capital assets for government-wide purposes.
- Depreciation expense totaled \$8,181, an increase of \$919 over the prior year.
- The net effect on current year expenses related to the adjustment of the pension related liabilities and deferred inflows and outflows under the pension accounting standards was a net increase in current year bureau expenses of \$227 or \$2,835 more than last year's net reduction. This increase had mostly to do with the changes in expected earnings and changes in the assumptions which the pension plan experienced in 2016 (which is recorded in the current year), offset by the recognition of on-behalf payments made to the pension plan by non-employer contributing entities. The deferral of several pension-related inflows and outflows also affected the current expenses, as some of these deferred resources are capitalized and then amortized over the next few years.
- The net change from long-term debt adjustments reduced bureau costs by \$(931). This is \$(110) more of a reduction than last year. The principal payment on the bonds was \$60 higher than last year and the amortization of the deferred charge paid to the refunding escrow agent went down \$(50).

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, 2017, the Sheriff's Office's governmental funds reported combined ending fund balances of \$77,697, a decrease of \$(4,871) or 5.9 percent in comparison with the prior year. Approximately \$34,895 or 44.9 percent of this total constitutes *unassigned fund balance*, which is available for spending at the government's discretion. Of the remaining fund balance, \$5,514 is *restricted*, \$8,541 is *committed*, and \$28,747 is reported as *assigned*. These categories indicate that there is some form of restriction (formal or informal) placed on these funds and that they are not necessarily available for new spending because they have already been restricted, committed or assigned to a particular purpose.

As noted above, the governmental funds include the general operating funds of the Sheriff (i.e., the General Fund, the Special Revenue Funds, Debt Service Funds, and Capital Project Funds). Overall, as the graph shows, revenues of the Governmental Funds totaled \$138,971 for 2017, a decrease of \$(3,628) or 2.5 percent.

This decrease was the net of several items:

- 1) An increase in property taxes of \$775 or 2.7 percent due to 2016 being a reassessment year and the Sheriff rolling his millage forward to take advantage of higher assessments and collections;
- 2) An increase in sales taxes of \$483 or 2.2 percent, due to a heating up of the local economy (general sales taxes were up 2.3 percent and motor vehicles taxes were up 1.0 percent);
- 3) An increase in Intergovernmental of \$485 due to an increase of \$448 in federal grants in the General Fund, an increase of \$51 in state revenue sharing in the General Fund, a decrease of \$(89) in state supplemental pay (General Fund), an increase of \$41 in state basic training (General Fund), an increase of \$67 in other reimbursed salaries (General Fund), an increase of \$30 in 911 operating fees, an increase of \$287 in the Federal Grant fund (mostly an increase in the HIDTA grant), a decrease of \$(150) in the Region 1 O&M fund (for the Reggio tower site relocation in the prior year), a decrease of \$(12) in the Multi-Jurisdictional Grant (task forces), an increase of \$75 in the State and Local Grant fund (from the Parish for ALPR cameras), and a decrease of \$(264) in the Local Law Enforcement Block Grant;
- 4) Interest income was up \$489 or 153.6 percent due to an increase in the interest rates earned on collected balances;
- 5) A decrease of \$(5,135) or 59.2 percent in Miscellaneous Revenues caused mainly by the Sheriff receiving a settlement from BP related to economic losses from the 2010 oil spill of \$4,800 in the prior year which did not recur in 2017.



The **General Fund** is the chief operating fund of the Sheriff's Office. At June 30, 2017, unassigned fund balance of the General Fund was \$34,895 and total fund balance was \$56,274. 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 \$126,621 for 2017).

	2017	2016
% of Unassigned General Fund Fund Balance to Total Governmental Fund Balance	44.9%	48.5%
% of Total General Fund Fund Balance to Total Governmental Fund Balance	72.4%	75.6%
% of Unassigned General Fund Fund Balance to Total General Fund Expenditures	27.6%	31.9%
% of Total General Fund Fund Balance to Total General Fund Expenditures	44.4%	49.7%

As noted in the table, the total unassigned fund balance of the General Fund compared to General Fund expenditures is 27.6 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 decreased by \$(6,158). Key factors in this change are as follows:

- The General Fund's revenues totaled \$123,805, while expenditures totaled \$126,621. The General Fund's transfers in and out netted to \$(3,342).
- Revenues decreased by \$(3,704) or 2.9% from the prior year, mainly because of:
 - Taxes increasing \$1,347 or 2.6 percent, the result of:
 - Property taxes increasing \$775 or 2.7% due to 2016 being a reassessment year and the Sheriff rolling the tax millage forward to take advantage of the slight increase in the assessed taxable values,
 - Property taxes - payment in lieu of increasing \$89, due to new "PILOT" agreements reached by JEDCO,
 - Sales taxes going up \$483 or 2.2% due to a heating up of the local economy (general sales and use taxes were up 2.3 percent and motor vehicles taxes were up 1.0 percent).
 - Intergovernmental revenues were up \$522 or 3.6%. This increase was caused by:
 - An increase of \$448 in federal grants (due to an increase in funding - primarily FEMA),
 - An increase of \$51 in state revenue sharing (due to a prior year 4% cut-back by the state not recurring),
 - A decrease of \$(89) in state supplemental pay (as fewer officers met the eligibility requirements),
 - An increase of \$41 in state basic training reimbursements (for the academy),
 - An increase of \$67 in other reimbursed salaries (Parish President's security team).
 - Service charges, fees and commissions were down \$(798) or 1.5% due to:
 - An increase of \$932 in sales tax commissions (mirroring sales tax increase),
 - A drop of \$(914) in fines and forfeitures,
 - A drop of \$(445) in other commissions (primarily judicial sales), and
 - A drop of \$(309) in civil and criminal fees.
 - Interest income was up \$363 or 149.3% due to higher rates under our new fiscal agent agreement.
 - Miscellaneous income was down \$(5,136) or 59.3%, due primarily to:
 - A decrease of \$(4,693) in Subrogations and claims (due to the settlement of the BP economic loss lawsuit recognized in the prior year not recurring),
 - An increase in \$45 in public assignment fees (due to more details),
 - An increase of \$481 in Other Revenues (primarily caused by the Sheriff receiving less from car auctions).
- Expenditures increased \$996 or 0.8%. The major changes were due to the following:
 - Salaries and benefits increased \$4,361 or 4.5%. The increase is the result of 1) an increase of \$3,423 in salaries and overtime, 2) an increase of \$160 in life insurance costs, and 3) an increase of \$648 in group health premiums. The increase in salaries and overtime is the combination of an increase in regular salaries of \$1,585 and an increase in overtime of \$1,864. The increase in regular salaries is seen across most law enforcement bureaus and resulted from a 7.5% law enforcement raise given in July 2016. The increase in overtime came in the Operations Bureau (up \$230), the Special Operations Bureau (up \$389), the Criminal Investigations Bureau (up \$312), the Special Investigations Bureau (up \$143), the Narcotics Bureau (up \$72), and the Corrections Bureau (up \$705). These increases had to do with various task forces and special grants, as well as staffing shortages in certain sections (mainly the Corrections Bureau). Life insurance went up \$160 as the Sheriff placed a new \$500,000 AD&D policy on all law enforcement officers to provide better protection for the deputies and their families. The increase in health insurance was due to an increase in the monthly base rate per employee from \$480/month to \$500/month in January 2017.
 - General Operating Expenditures decreased \$(550) or 3.5%, primarily due to 1) a decrease of \$(102) in advertising (due to a decline in the costs of various community outreach TV commercials and programs), 2) a decrease of \$(155) in repairs and maintenance (mainly in building repairs and maintenance due to a decrease in in-house repair projects), 3) an increase of \$112 in janitorial services due to a new contract going into place, 4) a drop of \$(74) in outside services due to a decrease in Leadership costs, 5) a drop of \$(136) in prison related costs (feeding prisoners), and 6) a drop of \$(240) in other costs (mainly a drop in recordation and cancellation costs in the Tax Bureau).

- Materials and supplies decreased \$(234) or 3.9%. This decrease is the net change of: 1) a decrease of \$(323) in uniforms and related supplies (including a decrease of \$(299) in Civil and Support due decreases in purchases of uniforms and ammunition), and 2) an increase of \$162 in auto and marine costs (including an increase of \$148 in Fleet related to the price of gasoline, plus another \$14 in Special Operations).
 - Capital Outlays decreased by \$(2,614) or 36.2% due primarily to a decrease of \$(638) in equipment and a decrease of \$(1,977) in vehicle purchases. The vehicle line-item was down due to a decrease in the number of vehicles purchased during the year as compared to prior years. Ford Motor Company is tweaking the design of the Police Interceptor SUV and the Sheriff chose to delay the purchase of some vehicles last year waiting for the new revisions to the vehicle.
- **Transfers in** totaled \$3,705, a decrease of \$(221). Current year transfers of \$3,523 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 \$182 from the Commissary Sales Special Revenue Fund. The 911 reimbursements are up due to the Sheriff taking over the EMS dispatching duties at the 911 Emergency Center and being reimbursed for them, as well as to pay for a small raise in this section last year.
- **Transfers out** totaled \$(7,046), an increase of \$2,872 from last year. This year's transfers were for: 1) \$1,000 went to the Communications Reserve Capital fund to set aside funds for the future payment of the capital lease on the Motorola Radios, 2) \$1,863 was transferred to the Buildings and Improvements Capital Fund to fully fund open projects (including the new First District Station), 3) \$101 was transferred to various grant funds as "local matching funds", 4) \$1,582 was transferred to the LED Sinking Fund in order to pay the current year debt service on the LED Limited Revenue Tax bonds, 5) \$500 was transferred to the Computer Equipment Fund to provide a reserve for upcoming upgrades and replacements to the Sheriff's PC's and servers, and 6) a transfer of \$2,000 was made to the Group Health and Life Internal Service Fund as a one-time cash infusion to help pay for increased claim costs.

The Sheriff reported four "major" funds other than the General Fund for the year ended June 30, 2017.

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 2017, this fund recognized revenues of \$7,432, expenditures of \$4,202, and other financing uses of \$(3,563), creating a current year deficit of \$(333) and leaving a fund balance of \$5,514 at year end. These revenues include \$7,366 of service fees collected from the citizens by the telephone service providers and remitted to the Parish (and ultimately to the Sheriff). The fund balance at year end is *restricted* for use on the operations and maintenance of the 911 Emergency Communications under the terms of our agreement with the Parish and Parish ordinance.

The **Federal Grants Special Revenue Fund** had revenues and transfers in of \$4,905, and expenditures and transfers out of \$4,905. 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 2017, this fund had interest of \$39, expenditures of \$5,201, and other financing sources of \$5,352, which resulted in a current year surplus of \$190. The fund spent \$849 on engineering and construction services related to the construction of a new tower in the Lafitte area and \$4,352 on the purchase of new APEX 6000 radios from Motorola on a capital lease. The fund balance of \$4,141 is *assigned* for use on these and future communication projects.

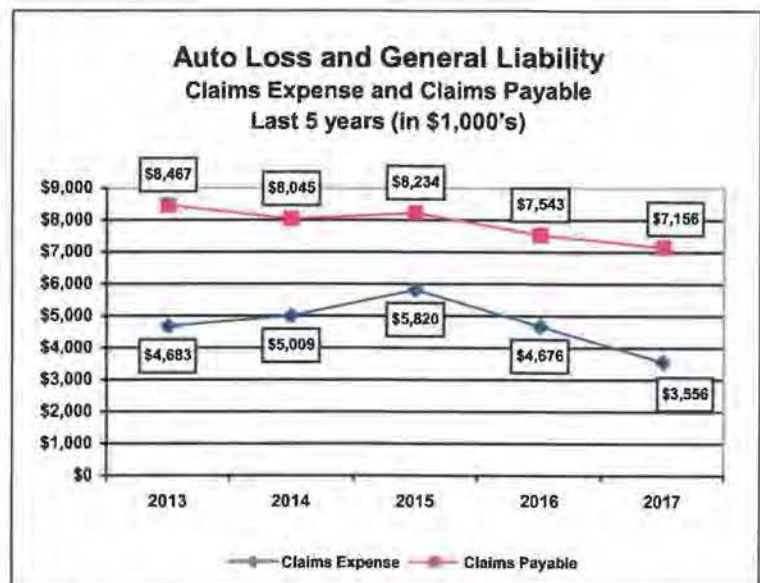
The **Buildings and Improvements Capital Project Fund** accounts for monies being set aside to address various capital needs. During 2017, this fund earned interest of \$54, recognized expenditures of \$679 (primarily on the First District Station), and received a transfer in of \$1,864. The fund balance of \$6,453 is shown as *assigned* for the completion of various upcoming projects (primarily the new First District Station).

The Sheriff's **Other Governmental Funds** (i.e., "non-major" funds) recorded revenue of \$2,837, expenditures of \$4,587, and other financing sources (uses) of \$1,942. The result was a current year surplus of \$192 and ending fund balances totaling \$5,317. One of the largest revenue streams in these non-major funds was recognized by the Commissary Sales Fund, which recognized revenues of \$741, primarily related to the sale of goods and supplies to inmates. In addition, the State Asset Forfeiture Fund recognized \$841 of asset forfeitures, the Region 1 Communications O&M Special Revenue fund recognized state assistance of \$312, the Crime Lab Fees Fund received \$392 in fees and reimbursements, the Drug Enforcement Special Revenue Fund recognized forfeitures of \$74 during the year (these funds relate to federal drug seizures), while the Local Law Enforcement and JAG Grants Special Revenue fund recognized intergovernmental revenues of \$11, and the State and Local Grants fund recognized \$322 (primarily related to parish grants for ARMMS upgrades and ALPR cameras).

Of the \$4,587 in expenditures, \$525 was spent by the Commissary Sales Fund on purchases of goods for sale, \$1,410 was spent in the State Asset Forfeiture Fund on operating supplies and vehicles, \$312 was spent in the Region 1 Communications O & M Fund on operating and maintenance costs associated with the regional radio tower network, \$228 was spent in the Crime Lab Fees fund on overtime and lab equipment, \$77 was expended in the Drug Enforcement Special Revenue Fund on operating supplies and capital outlay, \$364 was spent on programming fees and ALPR cameras in the State and Local Grant Special Revenue Fund, \$11 was spent in the Local Law Enforcement and JAG Grants Special Revenue Fund on grant projects, and \$1,582 was spent in the LED Debt Service Sinking Fund for principal (\$1,290) and interest and fees (\$292) on the LED Limited Tax Revenue Bonds.

As noted above, fund balances for these non-major funds, in the aggregate, totaled \$5,317. Of this total, \$456 remains in the Commissary Sales Special Revenue Fund, \$981 in the State Asset forfeiture Special Revenue Fund, \$196 in the RUDE Program Special Revenue Fund, \$59 in the Recreation and Relief Special Revenue Fund, \$216 in the Reserve Deputies Operating Special Revenue Fund, \$673 in the Crime Lab Fees Special Revenue Fund, \$74 is in the Drug Enforcement Special Revenue fund, and \$2,632 was left in the Computer Equipment Capital Project Fund at year end.

Proprietary Funds. During the year, the Sheriff maintained two internal service funds (the Auto Loss and General Liability fund and the Group Health and Life Insurance fund) to account for its risk management activities. At June 30, 2017, these funds reported a Net Position of \$466, which is a net increase from the prior year of \$776. 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, 2017, the **Auto Loss and General Liability** fund had a Net Position of \$1,499, which is \$1,586 higher than the prior year. Expenses for the year totaled \$3,556 and claims payable at year-end totaled 7,156. As can be seen in the graph, this fund experienced a decrease in claims expense of \$(1,120) during the year, resulting in operating income of \$1,527 for the year. Loss reserves decreased by \$(387), as the number and severity of open claims changed and payments were made on closed cases.

The **Group Health and Life Insurance** fund accounts for both employee and employer contributions to the plan. At June 30, 2017, this fund had a negative Net Position of \$(1,033), which is \$(811) less than the prior year. Expenses for the year totaled \$18,501 and accounts and claims payable at year-end totaled \$877. This fund also showed a Due to Other Funds at year-end of \$200, as it had to borrow funds to meet short-term obligations. The General Fund transferred \$2,000 into this fund during 2017 as a one-time cash infusion to help cover overruns. The total expenses of this fund increased \$1,893 or 11.4 percent over the prior year. Most of this increase was seen in the cost of health and pharmaceutical claims (health claims were up \$1,027 or 11.1%, while pharmaceutical claims were up \$679 or 15.7%). Premiums for excess coverage were also up \$259 or 11.2%.

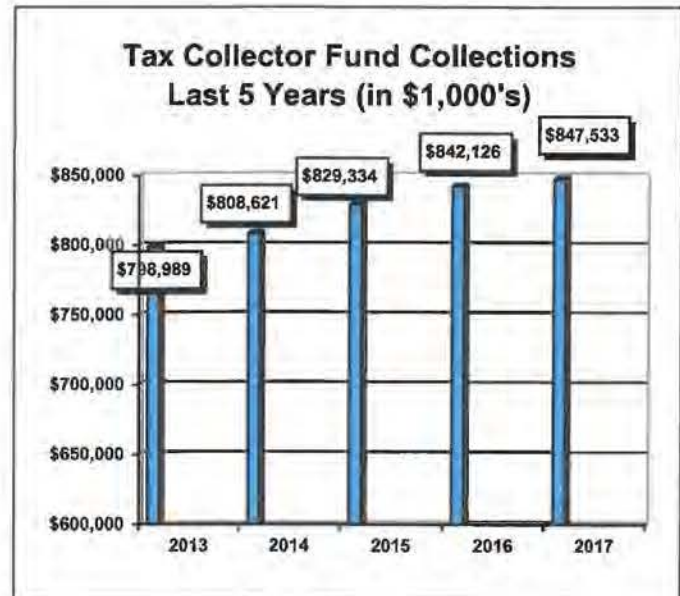
To address the recurring losses recognized in previous years and the rising costs of healthcare, the employer premium was raised on January 1, 2017 from \$480/month to \$500/month. These rates were based on an analysis of the net costs incurred by the plan. It is anticipated that another rate increase will be implemented in 2018.

Agency Funds. As the Ex-Officio Tax Collector, the Sheriff maintains several agency funds to account for monies collected on behalf of others. At year end, the Sheriff held \$51,047 in these funds. The two primary funds are the Tax Collector fund and the Sheriff's Account fund.

The **Tax Collector fund** accounts for distributions to taxing agencies of monies collected for property taxes, sales taxes, licenses and permits, fines and forfeitures, and other miscellaneous items in the Sheriff's capacity as Ex-Officio Tax Collector. Over the past 5 years, the collections in this fund have increased steadily, reflecting the post-Katrina, post-BP oil spill, and post-recession tax booms. During FY 2017, the Tax Collector fund received \$847,533 and disbursed \$846,340 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 \$48,060 on hand at year-end.

Collections increased \$5,407 or 0.6 percent. This increase is the net of various changes – 1) criminal cash bonds were down \$(307) or 33.3 percent, 2) fines and fees were down \$(218) or 1.6 percent due to decreases in collections, 3) property tax collections increased \$1,094 or 0.3 percent as assessments and levies increased (2016 was a reassessment year), 4) State Revenue Sharing was up \$304 or 3.8% as the allocation from the state increased, and 5) sales tax collections increased \$4,414 or 1.0 percent due to the improving economy. These increases/decreases were realized by all participating taxing districts in the Parish.

The **Sheriff's Account** Agency Fund received \$19,274 in garnishments and judicial sales and disbursed \$19,770 to the applicable litigants, defendants, attorneys, and appraisers. These are decreases of \$(2,411) and \$(2,458), respectively. The main reason for these decreases is a slow-down in the seizure and forfeiture activity. This decrease in activity was responsible for a large decrease in other commissions to the Sheriff's General Fund (see revenue discussion above).



GENERAL FUND BUDGETARY HIGHLIGHTS

Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 23, 2017. The most significant of the changes made are described below:

Revenues of the General Fund were decreased by \$(807). The largest changes were seen in services charges, fees and commissions (down \$1,097), ad valorem taxes (down \$505), miscellaneous revenues (up \$217), intergovernmental (up \$235), and interest income (up \$248). Service charges and commissions went down due to a decrease in sales tax commission (down \$332), a decrease in other commissions (down \$684 - due mainly to a decrease in commission on judicial sales), and a decrease in civil and criminal fees (down \$131 mostly in tax costs). Ad valorem taxes decreased due to the assessed and taxable values set by the Assessor coming in slightly lower than anticipated. Miscellaneous revenues were up primarily because of an increase in subrogation claims (up \$167). Intergovernmental revenues were up mainly due to a drop in state supplemental pay (down \$196 - due to a lower number of eligible employees), an increase of \$52 in state basic training revenues (reimbursements from recent POST academies held by the Sheriff), an increase in reimbursed details (up \$286) and an increase in reimbursed salaries (up \$54). Interest income was up due to higher interest rates paid by our fiscal agent under a new contract.

Expenditures of the General Fund were decreased by \$(1,345). Note C.2 provides a breakdown of the changes in expenditures by function/bureau. The main changes by line-item were:

- The increase of \$491 in Executive resulted from the transfer of the Legal Section from the Finance and Administrative Bureau to the Executive Bureau. The majority of the increase is in salaries and benefits and general operating expenditures - outside services (legal fees).
- The decrease of \$(444) in the Civil and Support Services Bureau was the result of a decrease of \$(437) in general operating expenditures (primarily due to a drop in repairs and maintenance on buildings), and a decrease of \$(128) in materials and supplies (due to a decrease in uniforms and related supplies caused by switching departmental guns in the prior year), offset by an increase of \$161 in salaries and benefits.
- The decrease of \$(1,180) in the Finance and Administrative Bureau was the result of a decrease in salaries and benefits of \$(977) due to unfilled positions in the IT department, and a decrease of \$(177) in general operating expenditures (due to a decrease in outside services related to computer programming and decreased costs associated with the Sheriff's Leadership Training Program).
- The Fleet Bureau's budget decreased \$(1,705) mainly due to a drop of \$(1,650) in capital outlay as less vehicles and equipment were purchased than originally planned for.
- The Operations Bureau's budget increased by \$509, due mainly to an increase in salaries and benefits (caused by the effects of a 7.5 percent law enforcement raise given in April 2017).
- The Special Operations Bureau's budget increased by \$429, due mainly to an increase in salaries and benefits (caused by the effects of a 7.5 percent law enforcement raise given in April 2017) and an increase of \$167 in general operating expenditures (due to an increase in repairs and maintenance for the helicopter).
- The drop of \$(232) in the Technical Services Bureau was the result of decrease in salaries and benefits of \$(161) and a decrease of \$(91) in general operating expenditures. The salaries and benefits were down because of various open positions that did not get filled during the year in 911 and in the Crime Lab. The general operating expenditures were down mainly due to decreases in telephone costs and program and activities (fewer community relations trips).
- The Criminal Investigation's Budget decreased \$(227) due to a decrease of \$(181) in salaries and benefits (due to open positions) and a decrease of \$(36) in general operating expenditures - telephone.
- The Corrections Bureau's budget increased \$832 primarily due to an increase in salaries and benefits of \$883. Salaries and benefits were down due to the number of open positions during the year, causing a large increase in overtime to fill the open spots. The Corrections Center has been running about 10 percent short of personnel for most of the year.
- The change of \$(3,937) in Other Financing Sources (Uses) was caused by an increase in Operating Transfers out. Operating Transfers Out increased mainly due to a \$2,000 cash infusion into the Group Health Internal Service Fund (due to continuing cash flow shortages in that fund), a \$1,000 transfer to the Communications Reserve Capital Fund (to cover costs on the new Lafitte Tower), and an increase of \$1,185 in the transfers to the Buildings and Improvements Capital Fund (to cover additional costs on building construction projects).

Budget to Actual Variances

Revenues (on a budgetary basis) totaled \$123,273, which was \$771 or 0.6 % over the final budget. The variance is made up of 1) ad valorem taxes coming in \$89 or 0.3% over budget, 2) sales taxes coming in \$65 or 0.3% over budget, 3) intergovernmental revenues coming in \$(71) or 0.5% under budget (due to higher than anticipated federal grants (over by \$15), lower than expected video poker allocations (under \$97), and lower than expected airport details (under by \$59)), and 4) service charges, fees and commissions coming in \$609 or 1.1% over budget mostly due to higher than expected tax notices, costs, and civil and criminal fees.

Expenditures (on a budgetary basis) were \$125,133, which was \$2,164 or 1.7% under the final budget. The largest budget variances were seen in:

- Salaries and benefits were \$1,391 or 1.4% under budget due to a good number of positions being open for most of the year and a conscious effort to cut back on overtime. This resulted in regular salaries coming in \$976 under budget. In addition to this, retirement was \$184 under budget (open positions), and group health was \$175 under budget (open positions).
- General operating expenditures were \$633 or 4.0% under budget. Advertising was \$166 under budget (\$169 in Revenue and Taxation due to a delay in the tax sale), utilities were \$82 under budget, repairs and maintenance was \$170 under budget (Civil and Support was \$55 under – delays in some building, HVAC and plumbing repairs), programs and activities were \$55 under budget (primarily in Technical Services as community programs were lower than expected), and prison-related costs were \$(65) over budget (as inmate feeding costs came in higher than expected).

- Materials and supplies were \$155 or 2.7% under budget primarily in office supplies (under by \$103 due to lower computer license fees), uniform and related costs (under \$80 due to lesser than anticipated ammunition purchases), and auto and marine (over by \$(36) 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, 2017 amounts to \$70,187 (net of accumulated depreciation) and \$60,040 (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 \$367 or 0.6 percent, this year.

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

- \$6,544 was spent on furniture, fixtures and equipment, primarily computers (laptops, desktops, printers and servers), new APEX 6000 Motorola portable radios, new crime lab equipment, and ALPR cameras. The radios were the largest purchase (\$4,352).
- \$3,936 was spent on new vehicles, trucks, and motorcycles, keeping with the Sheriff's policy of rotating the fleet every 5 years.
- \$1,461 was spent on buildings and construction in progress, primarily related to the architectural design of the new First District Station in Fat City (\$260), the completion of the new parking lot at the Detective Bureau (\$321), and the beginning of the construction of the new radio tower in Lafitte (\$849).
- \$8,181 was recognized as depreciation expense, an increase of \$919 from last year.
- The outstanding capital-related debt increased \$3,062 as payments of \$(1,290) on the bonds were made and a new capital lease on the Motorola radios of \$4,352 was entered into.

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

	Governmental Activities	
	2017	2016
Land	\$ 2,716	\$ 2,716
Construction in progress	1,556	291
Buildings	47,641	49,271
Equipment and furniture	7,624	4,146
Vehicles and heavy equipment	10,080	9,725
Infrastructure	570	609
Total Capital Assets, Net of Depreciation	70,187	66,758
Less: capital related long-term debt	(10,147)	(7,085)
Net Investment in Capital Assets	\$ 60,040	\$ 59,673

Additional information on the Sheriff's Office's capital assets can be found in Note D.5 on pages 70 through 71.

Long-term Debt. At the end of the fiscal year, the Sheriff had bonded debt of \$5,795, capital leases payable of \$4,352, and other long-term debt of \$22,414, for a total long-term debt balance of \$32,562. The following is a summary of the Sheriff's long-term debt transactions for the year ended June 30, 2017 (in thousands of dollars):

Type of Debt	Beginning Balance	Additions (Reductions)	Ending Balance	Due Within One Year
LED Limited Tax Revenue Bonds	\$ 7,085	\$ (1,290)	\$ 5,795	\$ 1,350
Capital Leases Payable	-	4,352	4,352	-
Compensated Absences	1,622	92	1,714	1,714
Net Post-Employment Obligation	19,437	1,264	20,701	-
	<u>\$ 28,144</u>	<u>\$ 4,418</u>	<u>\$ 32,562</u>	<u>\$ 3,064</u>

As noted above, total debt increased by \$4,418. Significant long-term transactions included:

- The payment of \$1,290 in current year principal on the remaining LED Limited Tax Revenue Bonds issued in 2008 to finance the construction of several facilities.
- A capital lease was entered into with Motorola Solutions for the acquisition of new APEX 6000 portable radios. The capital lease payable at year end totals \$4,352.
- Compensated absences increased by a net \$92 (new accruals of \$3,501 less payments of \$(3,409)).
- The Sheriff accrued a Net OPEB Obligation expense of \$1,264 during the year (for health and life benefits) as per the actuarial valuation of our program as per GASB 45 on Other Post-Employment Benefits. To date, the total calculated liability is \$20,701. To date, the Sheriff has chosen not to fund this actuarial liability.

State statutes limit the amount of general obligation debt a governmental unit may issue to 10 percent of its total assessed valuation. The current debt limit for the Sheriff's Office is \$427,347, which is significantly in excess of the Sheriff's current bonded debt of \$5,795. Additional information on the Sheriff's Office's long-term debt can be found in Note D.8 on pages 74 to 77 of this report.

Net Pension Liability and Related Items. On the Statement of Net Position, the Sheriff recorded a non-current liability – pension-related totaling \$63,362. This represents the Sheriff's proportionate share of the Net Pension Liabilities of the Louisiana Sheriff's Pension & Relief Fund. Government Accounting Rules require the Sheriff to recognize its proportionate share (calculated at 9.983099%) of the pension plan's unfunded pension liabilities on its government-wide financial statements. This liability saw a significant increase (up \$18,494) in the current year due to lower earnings, along with changes in assumptions, changes in proportionate share, changes in experience, etc.

There are a number of other items recorded on the Statement of Net Position related to pensions, specifically deferred outflows totaling \$32,277 and deferred inflows totaling \$7,180. The deferred outflows are made up mostly made up of the Sheriff's 2017 pension contributions (\$10,775) which have been deferred until next year, along with \$5,176 of changes in assumptions (which are being amortized over the next few years) and changes in the Sheriff's proportionate share of the pension liability (\$456). The deferred inflows are mostly made up of differences in actual experience (\$6,646) and changes in the Sheriff's proportionate share of the pension liability (\$504), along with \$(30) in differences between the Sheriff's contributions and its proportionate share of contributions. All of these items are being deferred in the current year and amortized over the next few years, in accordance with the accounting standards for pensions. See Note F.1 for further discussion.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The unemployment rate for the Parish of Jefferson is currently 5.2 percent, which is 0.9 percent lower than it was a year ago. This data has fluctuated due to issues related to the closure of the Avondale Shipyard, the post-Katrina boom, and the shift of population that resulted. It also reflects the effects of the easing in the national recession.
- Inflationary trends in the region compare favorably to national indices.
- The ad valorem millage rate levied for the 2017 (next year's) tax roll was 8.28 mills. Thus, property tax revenues in FYE 2017 are expected to amount to about \$29,572. It should be noted that 2017 anticipates a 1.0% increase in the taxable assessments (a rather conservative estimate due to the continuing uncertainty in the local housing markets).

All of these factors were considered in preparing the Sheriff's Office's budget for the FYE 2018 fiscal year.

OTHER POTENTIALLY SIGNIFICANT MATTERS

- On August 29, 2005, **Hurricane Katrina** struck the Mississippi Gulf Coast and the New Orleans Metropolitan area, which included Jefferson Parish and the area serviced by the Sheriff. Before, during and after the storm, the Sheriff incurred various emergency expenses (primarily payroll and emergency supplies). Also, several facilities owned or operated by the Sheriff received storm damage. To date, the Sheriff has filed claims totaling \$13,573 with the Federal Emergency Management Agency (FEMA) for labor (i.e., overtime), equipment, supplies and facility damages, as well as \$3,106 in claims filed with our insurance carrier. The total amount of claims may ultimately be more or less than the amount noted due to the uncertainties involved at this time. To date, \$10,467 has been received from FEMA and \$3,106 was received from our insurance carrier. The Sheriff is working with GOHSEP to close out all remaining project worksheets.
- In August and September 2008, **Hurricanes Gustav and Ike** affected the New Orleans Metropolitan area, including Jefferson Parish. The southern parts of the Parish took a direct hit from Gustav and a glancing blow from Ike. Jefferson Parish was under a mandatory evacuation for approximately 7 days due to Gustav. The Sheriff's Office provided emergency services before, during and after the storms and incurred millions of dollars of costs. All storm-related claims have been submitted to FEMA for reimbursement (totaling \$5,952 for Gustav and \$596 for Ike). FEMA has established a 90 percent reimbursement rate for Gustav and 100 percent for Ike. To date, the Sheriff has filed claims totaling \$5,357 with the Federal Emergency Management Agency (FEMA) for labor (i.e., overtime), equipment, supplies and facility damages for Gustav and \$594 for Ike. The total amount of claims may ultimately be more or less than the amount noted due to the uncertainties involved at this time. To date, \$5,076 has been received from FEMA for Gustav and \$594 for Ike. It is expected that the balance of these costs will be reimbursed by FEMA under the disaster declaration. The Sheriff is working with GOHSEP to close out all remaining project worksheets.
- **Hurricane Isaac** affected the area in September 2012. While the area was spared from major wind and water damage, electrical outages occurred across the area for days (and weeks in some cases). The Sheriff's Office provided emergency services before, during and after the storms and incurred millions of dollars of costs. All storm-related claims have been submitted to FEMA for reimbursement (totaling \$3,466). FEMA has established a 75 percent reimbursement rate for Isaac. To date, the Sheriff has filed claims totaling \$2,595 with the Federal Emergency Management Agency (FEMA) for labor (i.e., overtime), equipment, and supplies. The total amount of claims may ultimately be more or less than the amount noted due to the uncertainties involved at this time. To date, \$2,595 has been received from FEMA. It is expected that the balance of these costs will be reimbursed by FEMA under the disaster declaration. The Sheriff is working with GOHSEP to close out all remaining project worksheets.
- Subsequent to year-end, on August 31, 2017, **Sheriff Newell Normand retired from office** after serving as Sheriff since November 2007. As a rule of law, the Chief Deputy of the office is then named the interim Sheriff. As such, on September 1, 2017, Joseph P. Lopinto III became the interim Sheriff of Jefferson Parish. A special election will be held on March 24, 2018 to complete the remainder of Sheriff Normand's original term of office.

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 Paul Rivera, CPA, CGFO, 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 "Admin & Financial" or on the Louisiana Legislative Auditor's website at www.la.state.la.us (or www.la.la.gov) under "Audit Reports."

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BASIC FINANCIAL STATEMENTS

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

**STATEMENT OF NET POSITION
JUNE 30, 2017**

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and cash equivalents	\$	41,385,740
Investments		37,832,519
Receivables (net of allowance for uncollectibles)		10,842,876
Internal balances		-
Other assets		722,087
Capital assets (net of accumulated depreciation)		
Land	\$	2,715,775
Construction in progress		1,555,583
Buildings		47,641,025
Furniture and equipment		7,624,568
Vehicles and heavy equipment		10,079,687
Infrastructure		569,989
		70,186,627
TOTAL ASSETS		160,969,849
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges - refunding escrow		880,133
Deferred outflows - pension-related		32,277,000
TOTAL DEFERRED OUTFLOWS OF RESOURCES		33,157,133
LIABILITIES		
Accounts payable and other current liabilities		1,478,489
Accrued salaries and deductions		3,021,115
Claims and judgments payable		7,924,192
Due to other governments		-
Due to taxing bodies and others		142,175
Unearned revenue		53,842
Noncurrent liabilities:		
Due within one year		3,063,662
Due in more than one year		29,497,732
Net pension liability		63,361,681
TOTAL LIABILITIES		108,542,888
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - pension-related		7,180,261
NET POSITION		
Net investment in capital assets		60,040,059
Restricted for:		
911 Emergency Communications		5,513,724
Debt service		279
Construction		-
Claims and judgments		1,498,965
Other		-
Unrestricted		11,350,806
TOTAL NET POSITION	\$	78,403,833

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, 2017

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2017					NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
FUNCTION/BUREAU	EXPENSES	PROGRAM REVENUES			PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
Primary Government					
Governmental Activities:					
Public Safety:					
Executive	\$ 1,662,142	\$ 171,291	\$ 70,403	\$ -	\$ (1,420,448)
Civil and Support	13,104,553	8,488,109	292,828	-	(4,323,616)
Finance and Administrative	11,367,771	3,205,307	889,748	29,507	(7,243,209)
Fleet	11,023,729	1,160,790	58,511	-	(9,804,428)
Revenue & Taxation	3,472,475	-	118,003	-	(3,354,472)
Operations	24,599,544	32,957	2,557,975	-	(22,008,612)
Special Operations	5,601,166	109,609	1,020,745	97,715	(4,373,097)
Technical Services	19,604,658	2,019	8,637,209	13,762	(10,951,668)
Internal Management	667,075	-	46,293	-	(620,782)
Criminal Investigations	13,734,348	1,180,122	1,312,279	4,766	(11,237,181)
Special Investigations	11,412,317	467,082	4,989,881	326,725	(5,628,629)
Narcotics	5,064,879	689	1,767,546	-	(3,296,644)
Corrections	25,538,712	3,805,120	1,618,320	-	(20,115,272)
Interest on long-term debt	651,184	-	-	-	(651,184)
Total governmental activities	\$ 147,504,553	\$ 18,623,095	\$ 23,379,741	\$ 472,475	(105,029,242)
GENERAL REVENUES:					
Taxes					
Property taxes					29,514,255
Property taxes - payments in lieu of					88,949
Sales taxes					22,873,663
Intergovernmental - unrestricted					
State Revenue Sharing					1,293,783
Video Poker Allocation					1,622,587
Commissions					
Commissions on tax collections					45,609,370
Charges for Services					
Court Attendance					337,341
Unrestricted interest					878,547
Miscellaneous					
Gain (loss) on disposal of capital assets					(124,322)
Subrogations and claims					699,115
Unrestricted Gifts and Donations					-
Other					444,170
TOTAL GENERAL REVENUE AND TRANSFERS					103,237,458
CHANGE IN NET POSITION					(1,791,784)
NET POSITION					
Beginning of year					80,195,617
End of year					\$ 78,403,833

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2017

	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	\$ 283,556	\$ 3,670,819	\$ -	\$ -	\$ -	\$ 75,519	\$ 4,029,894
Share of pooled assets - general pool	45,429,531	-	-	4,147,967	6,547,332	5,339,572	61,464,402
Investments	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles)	13,234,397	1,943,826	959,494	-	-	136,454	16,274,171
Due from other funds	982,183	-	-	-	-	72,869	1,055,052
Inventories	-	-	-	-	-	-	-
Other assets	4,587	-	-	-	-	-	4,587
TOTAL ASSETS	\$ 59,934,254	\$ 5,614,645	\$ 959,494	\$ 4,147,967	\$ 6,547,332	\$ 5,624,414	\$ 82,828,106
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 555,370	\$ 100,921	\$ 395,524	\$ 7,240	\$ 94,411	\$ 89,665	\$ 1,243,131
Accrued payroll and deductions	3,021,115	-	-	-	-	-	3,021,115
Due to other funds	14,364	-	563,944	-	-	218,239	796,547
Due to other governments	-	-	-	-	-	-	-
Due to taxing bodies and others	15,981	-	-	-	-	-	15,981
Unearned revenue	53,842	-	-	-	-	-	53,842
TOTAL LIABILITIES	3,660,672	100,921	959,468	7,240	94,411	307,904	5,130,616
Fund Balances							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	5,513,724	-	-	-	279	5,514,003
Committed	8,541,186	-	-	-	-	-	8,541,186
Assigned	12,837,360	-	26	4,140,727	6,452,921	5,316,231	28,747,265
Unassigned	34,895,036	-	-	-	-	-	34,895,036
TOTAL FUND BALANCES	56,273,582	5,513,724	26	4,140,727	6,452,921	5,316,510	77,697,490
TOTAL LIABILITIES AND FUND BALANCES	\$ 59,934,254	\$ 5,614,645	\$ 959,494	\$ 4,147,967	\$ 6,547,332	\$ 5,624,414	\$ 82,828,106

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 POSIITON
JUNE 30, 2017**

Amounts reported for governmental activities in the Statement of Net Position (page 36) are different because:

Total Fund Balances at June 30, 2017 - Governmental Funds (page 38)		\$	77,697,490
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets exceeded the accumulated depreciation by:			
Cost of capital assets	\$	190,843,191	
Accumulated depreciation		(120,656,564)	70,186,627
Deferred Outflows are not available to pay for current-period expenditures and, therefore, are deferred and expensed as consumed.			
Deferred charges - refunding escrow	\$	880,133	
Deferred outflows - pension-related		32,277,000	33,157,133
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.			465,919
Long-term liabilities, including compensated absences and net pension obligations, are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities at year-end consist of:			
Compensated absences	\$	1,713,662	
Limited tax revenue bonds		5,795,000	
Unfunded Annual Required Contribution for OPEB		20,701,164	
Net Pension Liability		63,361,681	(95,923,075)
Deferred Inflows related to the pension plan are not yet available and, therefore, are deferred and recognized as consumed.			
Deferred inflows - pension-related			(7,180,261)
Total Net Position of Governmental Activities at June 30, 2017 (page 36)		\$	78,403,833

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017

	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	\$ 29,514,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,514,255
Ad valorem taxes - payments in lieu of	88,949	-	-	-	-	-	88,949
Sales and use taxes	22,873,663	-	-	-	-	-	22,873,663
Intergovernmental	14,978,072	7,366,237	4,805,341	-	-	687,854	27,837,504
Service charges, fees, and commissions	52,215,911	15,423	-	-	-	1,166,195	53,397,529
Fines and forfeitures	3,148	-	-	-	-	915,004	918,152
Interest	605,948	49,907	-	38,564	53,734	60,061	808,214
Miscellaneous	3,524,806	-	-	-	-	11,623	3,536,429
TOTAL REVENUES	123,804,752	7,431,567	4,805,341	38,564	53,734	2,840,737	138,974,695
EXPENDITURES							
Current							
Public Safety							
Executive	1,656,654	-	-	-	-	-	1,656,654
Civil and Support	12,231,861	-	-	-	-	34,479	12,266,340
Finance and Administrative	9,026,649	-	-	-	-	362,607	9,389,256
Fleet	11,843,258	-	-	-	-	-	11,843,258
Revenue & Taxation	3,221,951	-	-	-	-	-	3,221,951
Operations	22,790,749	-	-	-	-	-	22,790,749
Special Operations	4,985,929	-	47,793	-	-	4,302	5,038,024
Technical Services	13,618,507	4,201,495	12,579	-	-	228,012	18,060,593
Internal Management	623,868	-	-	-	-	-	623,868
Criminal Investigations	12,905,125	-	-	-	-	-	12,905,125
Special Investigations	5,793,740	-	4,844,212	-	-	1,453,648	12,091,600
Narcotics	4,494,555	-	-	-	-	49,671	4,544,226
Corrections	23,428,650	-	-	-	-	525,007	23,953,657
Debt Service							
Principal	-	-	-	-	-	1,290,000	1,290,000
Interest	-	-	-	-	-	292,100	292,100
Capital outlay							
Public Safety							
Finance and Administrative	-	-	-	5,200,579	-	-	5,200,579
Civil and Support	-	-	-	-	678,826	-	678,826
Special Investigations	-	-	-	-	-	323,690	323,690
Narcotics	-	-	-	-	-	27,060	27,060
TOTAL EXPENDITURES	126,621,495	4,201,495	4,904,584	5,200,579	678,826	4,590,576	146,197,556
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,816,744)	3,230,072	(99,243)	(5,162,015)	(625,092)	(1,749,839)	(7,222,861)
OTHER FINANCING SOURCES (USES)							
Transfers in	3,704,696	-	99,243	1,000,000	1,863,450	2,123,665	8,791,054
Transfers out	(7,046,358)	(3,562,946)	-	-	-	(181,750)	(10,791,054)
Capital leases	-	-	-	4,351,568	-	-	4,351,568
TOTAL OTHER FINANCING SOURCES (USES)	(3,341,662)	(3,562,946)	99,243	5,351,568	1,863,450	1,941,915	2,351,568
NET CHANGE IN FUND BALANCES	(6,158,406)	(332,874)	-	189,553	1,238,358	192,076	(4,871,293)
FUND BALANCES							
Beginning of year	62,431,988	5,846,598	26	3,951,174	5,214,563	5,124,434	82,568,783
End of year	\$ 56,273,582	\$ 5,513,724	\$ 26	\$ 4,140,727	\$ 6,452,921	\$ 5,316,510	\$ 77,697,490

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, 2017**

Amounts reported for governmental activities in the Statement of Activities (page 37) are different because:

Net change in fund balances - total governmental funds (page 40)		\$	(4,871,293)
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 expense in the current period.			3,760,915
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.			(331,737)
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.			(91,747)
The issuance of long-term debt (e.g., bonds and disaster loans payable) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.			
Payment of principal on limited tax revenue bonds	\$	1,290,000	
Issuance of capital lease payable		(4,351,568)	
Amortization of deferred charge on defeasance		(359,084)	(3,420,652)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds (net change in OPEB liability).			(1,264,210)
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.			775,874
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:			
Current year employer pension expense per the retirement system	\$	(9,683,883)	
Current year pension expense - employee contributions paid by the Sheriff		(1,327,230)	
Current year amortization of certain deferred inflows and outflows		8,996	
Recognition of On-Behalf Payments made to pension plan by non-employer entities		3,877,983	
Deferral of current year pension contributions made by employer		10,775,200	3,651,066
Change in Net Position of Governmental Activities (page 37)		\$	(1,791,784)

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, 2017

	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	\$ 29,514,255	\$ -	\$ 29,514,255	\$ 29,425,000	\$ 89,255	\$ 29,930,000
Ad valorem taxes - payments in lieu of	88,949	-	88,949	89,000	(51)	-
Sales and use taxes	22,873,663	(163,551)	22,710,112	22,645,300	64,612	22,635,000
Intergovernmental	14,978,072	7,384	14,985,456	15,057,000	(71,544)	14,822,000
Service charges, fees, and commissions	52,215,911	(253,573)	51,962,338	51,352,900	609,438	52,449,900
Fines and forfeitures	3,148	-	3,148	5,000	(1,852)	10,000
Interest	605,948	(121,529)	484,419	423,500	60,919	175,000
Miscellaneous	3,524,806	-	3,524,806	3,505,000	19,806	3,288,000
TOTAL REVENUES	123,804,752	(531,269)	123,273,483	122,502,900	770,583	123,309,900
EXPENDITURES						
Current						
Public Safety						
Executive	1,656,654	(26,246)	1,630,408	1,667,750	37,342	1,176,750
Civil and Support Services	12,231,861	(110,209)	12,121,652	12,352,500	230,848	12,797,000
Finance and Administrative	9,026,649	(233,758)	8,792,891	9,037,000	244,109	10,217,000
Fleet	11,843,258	(1,191,977)	10,651,281	10,562,000	(89,281)	12,266,750
Revenue & Taxation	3,221,951	229,286	3,451,237	3,793,250	342,013	3,787,500
Operations	22,790,749	(42,519)	22,748,230	23,020,000	271,770	22,511,000
Special Operations	4,985,929	13,863	4,999,792	5,075,750	75,958	4,647,000
Technical Services	13,618,507	(126,407)	13,492,100	13,882,000	389,900	14,114,500
Internal Management	623,868	(9,577)	614,291	634,750	20,459	625,250
Criminal Investigations	12,905,125	(70,142)	12,834,983	12,990,250	155,267	13,217,250
Special Investigations	5,793,740	(34,164)	5,759,576	6,126,000	366,424	6,003,750
Narcotics	4,494,555	208,880	4,703,435	4,460,750	(242,685)	4,415,250
Corrections	23,428,650	(95,821)	23,332,829	23,695,000	362,171	22,862,750
Non-departmental	-	-	-	-	-	-
TOTAL EXPENDITURES	126,621,496	(1,488,791)	125,132,705	127,297,000	2,164,295	128,641,750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,816,744)	957,522	(1,859,222)	(4,794,100)	2,934,878	(5,331,850)
OTHER FINANCING SOURCES (USES)						
Transfers in	3,704,696	3,100,000	6,804,696	6,845,250	(40,554)	6,597,000
Transfers out	(7,046,358)	-	(7,046,358)	(7,045,200)	(1,158)	(2,860,200)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,341,662)	3,100,000	(241,662)	(199,950)	(41,712)	3,736,800
EXTRAORDINARY ITEMS						
Proceeds from disaster loan	-	-	-	-	-	-
Claims and judgments	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(6,158,406)	4,057,522	(2,100,884)	(4,994,050)	2,893,166	(1,595,050)
FUND BALANCE						
Beginning of year	62,431,988	(15,127,831)	47,304,157	47,304,157	-	45,187,072
End of year	\$ 56,273,582	\$ (11,070,309)	\$ 45,203,273	\$ 42,310,107	\$ 2,893,166	\$ 43,592,022

The accompanying notes are an 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, 2017

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	7,366,237	-	7,366,237	7,325,000	41,237	7,325,000
Service charges, fees, and commissions	15,423	-	15,423	14,000	1,423	14,000
Fines and forfeitures	-	-	-	-	-	-
Interest	49,907	-	49,907	51,000	(1,093)	51,000
Miscellaneous	-	-	-	500	(500)	500
TOTAL REVENUES	7,431,567	-	7,431,567	7,390,500	41,067	7,390,500
EXPENDITURES						
Current						
Public Safety						
Technical Services						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	2,425,351	14,746	2,440,097	2,465,470	25,373	1,777,820
Materials and supplies	57,698	(419)	57,279	74,500	17,221	74,500
Cost of goods sold	-	-	-	-	-	-
Travel	23,256	(2,704)	20,552	25,000	4,448	25,000
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	189,386	-	189,386	210,500	21,114	95,500
Intergovernmental	1,505,804	-	1,505,804	1,509,000	3,196	1,509,000
TOTAL EXPENDITURES	4,201,495	11,623	4,213,118	4,284,470	71,352	3,481,820
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,230,072	11,623	3,218,449	3,106,030	112,419	3,908,680
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(3,562,946)	8,160	(3,571,106)	(3,598,500)	27,394	(3,761,500)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,562,946)	8,160	(3,571,106)	(3,598,500)	27,394	(3,761,500)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(332,874)	19,783	(352,657)	(492,470)	139,813	147,180
FUND BALANCE						
Beginning of year	5,846,598	(120,704)	5,967,302	5,967,302	-	5,810,805
End of year	\$ 5,513,724	\$ (100,921)	\$ 5,614,645	\$ 5,474,832	\$ 139,813	\$ 5,957,985

The accompanying notes are an integral part of this statement

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

**PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2017**

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE
ASSETS	
Cash and cash equivalents	\$ 1,095,897
Share of pooled assets - general pool	-
Investments	6,885,135
Receivables (net of allowance for uncollectibles)	-
Due from other funds	-
Other assets	717,500
TOTAL ASSETS	8,698,532
LIABILITIES	
Current Liabilities:	
Accounts payable and other current liabilities	108,421
Due to other funds	200,000
Unearned revenue	-
Claims and judgments payable	770,041
Non-Current Liabilities:	
Claims and judgments payable	7,154,151
Other	-
TOTAL LIABILITIES	8,232,613
NET POSITION	
Restricted for:	
Claims and judgments	1,498,965
Unrestricted	(1,033,046)
TOTAL NET POSITION	\$ 465,919

The accompanying notes are an integral part of this statement

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

**PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION
FOR THE YEAR ENDED JUNE 30, 2017**

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE
OPERATING REVENUES	
Service Charges	
Premiums	\$ 20,222,938
Miscellaneous	539,704
TOTAL OPERATING REVENUES	<u>20,762,642</u>
OPERATING EXPENSES	
Claims and judgments	17,696,296
Administrative expenses	610,673
Premiums	3,708,607
Miscellaneous	41,525
TOTAL OPERATING EXPENSES	<u>22,057,101</u>
OPERATING INCOME (LOSS)	<u>(1,294,459)</u>
NONOPERATING REVENUES	
Interest	<u>70,333</u>
INCOME (LOSS) BEFORE TRANSFERS	(1,224,126)
TRANSFERS IN	2,000,000
TRANSFERS OUT	-
CHANGE IN NET POSITION	<u>775,874</u>
NET POSITION	
Beginning of year	(309,955)
End of year	<u>\$ 465,919</u>

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2017

	<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Premiums received from employer	\$ 17,101,443
Premiums received from employees	1,978,534
Premiums received from retirees and others	1,142,961
Receipts from subrogations	539,704
Claims and judgments paid	(18,495,643)
Administrative fees paid	(584,596)
Insurance premiums paid	(4,367,821)
Miscellaneous expenses paid	(41,525)
Amounts paid to other funds	(181,344)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(2,908,287)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in	2,000,000
Transfers out	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>2,000,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of investments	(5,639,816)
Maturities of investments	5,865,351
Interest received	70,333
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>295,868</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(612,419)</u>
CASH AND CASH EQUIVALENTS	
Beginning of year	1,708,316
End of year	<u>\$ 1,095,897</u>
RECONCILIATION TO STATEMENT OF NET POSITION	
Cash and cash equivalents	\$ 1,095,897
Share of pooled assets - general pool	-
TOTAL	<u>\$ 1,095,897</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	<u>\$ (1,294,459)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in assets:	
other assets	(659,214)
Increase (decrease) in liabilities:	
accounts payable	26,077
due to other funds	(181,344)
claims payable	(799,347)
other liabilities	-
Net adjustments	<u>(1,613,828)</u>
Net cash provided (used) by operating activities	<u>\$ (2,908,287)</u>

The accompanying notes are an integral part of this statement

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

**FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2017**

	AGENCY FUNDS
ASSETS	
Cash and cash equivalents	\$ 3,064,094
Share of pooled assets - general pool	126,194
Share of pooled assets - bureau pool	47,856,615
Due from other funds	-
TOTAL ASSETS	51,046,903
LIABILITIES	
Accounts payable	-
Due to other funds	58,505
Due to taxing bodies and others	50,988,398
TOTAL LIABILITIES	51,046,903
NET POSITION	\$ -

The accompanying notes are an integral part of this statement

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

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

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 5) The Sheriff is not fiscally dependent on the Parish. The primary sources of funding for the Sheriff include ad valorem taxes, a one-quarter cent sales tax, and commissions earned from collecting taxes, licenses and fees on behalf of other governmental entities. The Parish Council does not have the authority to approve or modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and issue debt without 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 serves as the Chief Executive Officer of the Law Enforcement District (LED) of Jefferson Parish and because the management of the Sheriff administers the operations of the LED, the operations of the District, although a separate legal entity, are, in substance, part of the Sheriff and are included (i.e., blended) within the Sheriff's financial report. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Jefferson Parish is reported within the Sheriff's financial report as an Agency Fund.

2. Description of Activities

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

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

3. Government-wide and Fund Financial Statements

Government-wide Financial Statements

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

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

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

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

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

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

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

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

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

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

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

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* on the Statement of Activities include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and related commissions.

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

Governmental fund financial statements are reported using a *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net fund balances. Under the modified basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff considers property taxes and sales taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due, and certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

5. Assets, Liabilities and Net Position/Fund Equity

A. *Cash and Investments*

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

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

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

B. *Pooled Assets*

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

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

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

C. Interfund Receivables/Payables

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

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

D. Inventories and Prepaid Items

The costs of material and supplies acquired by governmental funds are recorded as expenditures at the time of purchase. It is management's opinion that the inventory of such materials and supplies at June 30, 2017 would not be material to the financial statements.

Payments made to vendors for services that will benefit periods beyond June 30, 2017, are recorded as prepaid items in both the government-wide and fund financial statements. These items will be recognized as expenses or expenditures when the benefit or expense is consumed rather than when purchased.

E. Deferred Outflows and Deferred Inflows of Resources

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

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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 capitalized 100 percent) 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 estimate fair market value at the date of donation.

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

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

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

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Compensated Absences

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

H. Long-term Obligations

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

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

I. Fund Equity

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

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

The Sheriff has established a Salary Stabilization arrangement via a policy memorandum. The Stabilization Fund was set up with excess monies generated in the aftermath of Hurricane Katrina. Currently, there are no provisions for more funds to be added to the Stabilization Fund. The Stabilization Fund transfers to the General Fund a fixed amount per employee over and above the base-line authorized staffing level that existed prior to Hurricane Katrina (which currently stands at 1,400). For GAAP purposes, the Salary Stabilization Special Revenue Fund is consolidated into the General Fund; however, the balance of the fund is shown on the fund financial statements as a Committed Fund Balance in the General Fund.

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

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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 the resources are considered to be applied. It is the Sheriff's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

J. Use of Estimates

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

K. Adoption of New Accounting Principles

For the year ended June 30, 2017, the Sheriff implemented the following accounting standards:

Governmental Accounting Standards Board Statement No. 74 (GASB 74)

The GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, in June 2015. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. The provisions of this Statement are effective for financial statements for fiscal years beginning after June 15, 2016. This statement did not affect the Sheriff due to how it funds its OPEB plan.

Governmental Accounting Standards Board Statement No. 77 (GASB 77)

The GASB issued Statement No. 77, *Tax Abatement Disclosures*, in August 2015. This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

- Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients,
- The gross dollar amount of taxes abated during the period,
- Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

The provisions of this Statement are effective for periods beginning after December 15, 2015. See Note D.11.

L. Subsequent Events

The Sheriff has evaluated subsequent events through December 13, 2017, the date the financial statements were available to be issued. See Note F.5. for any discussion of items to disclose.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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 \$3,760,915 difference are as follows:

Capital outlay	\$ 11,942,347
Depreciation expense	<u>(8,181,432)</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position – governmental activities</i>	<u>\$ 3,760,915</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 \$(331,737) difference are as follows:

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

Cost of assets disposed of during the year	\$ (8,734,318)
Accumulated depreciation on assets disposed of	<u>8,402,581</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>\$ (331,737)</u>

Finally, pension-related expenses are recognized in the fund financials in the year that they occur, but for the Government-wide financial statements, certain inflows and outflows of resources and pension expenses are recognized in the current year, while others are deferred and amortized in the future. The \$3,651,066 difference related to pension fund recognition is broken down as follows:

Current year employer pension expense per the Sheriff's Pension Fund	\$ (9,683,883)
Current year pension expense for employee contributions paid by the Sheriff	(1,327,230)
Current year amortization of certain pension-related deferred inflows and outflows	8,996
Recognition of On-Behalf Payments made to pension plan by non-employer entities	3,877,983
Deferral of current year pension contributions made by the Sheriff	<u>10,775,200</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position – governmental activities</i>	<u>\$ 3,651,066</u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Budgetary Information

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

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

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

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

In accordance with the Louisiana Local Government Budget Act (LSA-RS 39:1301), the procedures used by the Sheriff in establishing the budgetary data in the financial statements include public notices of the proposed budget, public inspections and hearings. The budget is then legally adopted by the Sheriff through a formal implementation letter. All amendments to the budget must also be approved by the Sheriff. Budgeted amounts included in the statements are as originally adopted or as finally amended by the Sheriff as of June 23, 2017.

2. Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 23, 2017. The most significant of the changes made are described below:

Revenues of the General Fund were decreased by \$(807,000). The largest changes were seen in services charges, fees and commissions (down \$1,097,000), ad valorem taxes (down \$505,000), miscellaneous revenues (up \$217,000), intergovernmental (up \$235,000), and interest income (up \$248,500). Service charges and commissions went down due to a decrease in sales tax commission (down \$332,000), a decrease in other commissions (down \$684,000 - due mainly to a decrease in commission on judicial sales), and a decrease in civil and criminal fees (down \$131,500 mostly in tax costs). Ad valorem taxes decreased due to the assessed and taxable values set by the Assessor coming in slightly lower than anticipated. Miscellaneous revenues were up primarily because of an increase in subrogation claims (up \$167,500). Intergovernmental revenues were up mainly due to a drop in state supplemental pay (down \$196,000 - due to a lower number of eligible employees), an increase of \$52,000 in state basic training revenues (reimbursements from recent POST academies held by the Sheriff), an increase in reimbursed details (up \$286,000) and an increase in reimbursed salaries (up \$54,000). Interest income was up due to higher interest rates paid by our fiscal agent under a new contract.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Expenditures of the General Fund were decreased by \$(1,344,750). A breakdown by bureau follows:

Fund/Bureau	Original Budget	Amendments	Final Budget
General Fund			
Executive	\$ 1,176,750	\$ 491,000	\$ 1,667,750
Civil and Support Services	12,797,000	(444,500)	12,352,500
Finance and Administrative	10,217,000	(1,180,000)	9,037,000
Fleet	12,266,750	(1,704,750)	10,562,000
Revenue and Taxation	3,787,500	5,750	3,793,250
Operations	22,511,000	509,000	23,020,000
Special Operations	4,647,000	428,750	5,075,750
Technical Services	14,114,500	(232,500)	13,882,000
Internal Management	625,250	9,500	634,750
Criminal Investigations	13,217,250	(227,000)	12,990,250
Special Investigations	6,003,750	122,250	6,126,000
Narcotics	4,415,250	45,500	4,460,750
Corrections	22,862,750	832,250	23,695,000
Total	<u>\$ 128,641,750</u>	<u>\$ (1,344,750)</u>	<u>\$ 127,297,000</u>

The increase of \$491,000 in Executive resulted from the transfer of the Legal Section from the Finance and Administrative Bureau to the Executive Bureau. The majority of the increase is in salaries and benefits and general operating expenditures - outside services (legal fees).

The decrease of \$(444,500) in the Civil and Support Services Bureau was the result of a decrease of \$(437,000) in general operating expenditures (primarily due to a drop in repairs and maintenance on buildings), and a decrease of \$(128,000) in materials and supplies (due to a decrease in uniforms and related supplies caused by switching departmental guns in the prior year), offset by an increase of \$161,500 in salaries and benefits.

The decrease of \$(1,180,000) in the Finance and Administrative Bureau was the result of a decrease in salaries and benefits of \$(977,500) due to unfilled positions in the IT department, and a decrease of \$(177,250) in general operating expenditures (due to a decrease in outside services related to computer programming and decreased costs associated with the Sheriff's Leadership Training Program).

The Fleet Bureau's budget decreased \$(1,704,750) mainly due to a drop of \$(1,650,000) in capital outlay as less vehicles and equipment were purchased than originally planned for.

The Operations Bureau's budget increased by \$509,000, due mainly to an increase in salaries and benefits (caused by the effects of a 7.5 percent law enforcement raise given in April 2017).

The Special Operations Bureau's budget increased by \$428,750, due mainly to an increase in salaries and benefits (caused by the effects of a 7.5 percent law enforcement raise given in April 2017) and an increase of \$167,000 in general operating expenditures (due to an increase in repairs and maintenance for the helicopter).

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The drop of \$(232,500) in the Technical Services Bureau was the result of decrease in salaries and benefits of \$(160,750) and a decrease of \$(90,950) in general operating expenditures. The salaries and benefits were down because of various open positions that did not get filled during the year in 911 and in the Crime Lab. The general operating expenditures were down mainly due to decreases in telephone costs and program and activities (fewer community relations trips).

The Criminal Investigation's Budget decreased \$(227,000) due to a decrease of \$(181,500) in salaries and benefits (due to open positions) and a decrease of \$(36,000) in general operating expenditures - telephone.

The Corrections Bureau's budget increased \$832,250 primarily due to an increase in salaries and benefits of \$883,000. Salaries and benefits were up due to the number of open positions during the year which caused a large increase in overtime to fill the open spots. The Corrections Center has been running about 10 percent short of personnel for most of the year.

The change of \$(3,936,750) in Other Financing Sources (Uses) was caused by an increase in Operating Transfers out. Operating Transfers Out increased mainly due to a \$2,000,000 cash infusion into the Group Health Internal Service Fund (due to continuing cash flow shortages in that fund), a \$1,000,000 transfer to the Communications Reserve Capital Fund (to cover costs on the new Lafitte Tower), and an increase of \$1,185,000 in the transfers to the Buildings and Improvements Capital Fund (to cover additional costs on building construction projects).

The end result of the above noted changes was to change the originally budgeted deficit of \$(1,595,050) to a projected deficit of \$(4,994,050). The estimated ending fund balance of the general fund is budgeted at \$42,310,107, which, when combined with the \$8,534,657 of budgetary fund balance of the Salary Stabilization Fund, results in a budgeted fund balance of \$50,844,764 or 39.94 percent of currently budgeted expenditures (much higher than the target of 20.0 percent of operating expenditures).

The Salary Stabilization Special Revenue Fund (a major fund) had revenues increased by \$65,000 to reflect an increase in interest earnings (due to higher interest rates). The operating transfer to the General Fund increased from the original amount of \$2,800,000 to \$3,100,000 (which is based on staffing levels), which resulted in an ending budgeted fund balance of \$8,534,657.

The 911 Emergency Communications Special Revenue Fund (a major fund) had its revenues remain the same during the year (i.e., no adjustments were made). The budgeted expenditures of this fund were increased by \$802,650. This increase is made up of an increase in general operating expenditures of \$687,650 and an increase of \$115,000 in capital outlay. The increase in general operating expenditures resulted from an increase in telephone and communications costs of \$62,400, an increase of \$592,000 in repairs and maintenance of communications equipment, and a \$17,000 increase in computer programming. The increase in capital outlay had to do with an increase in special purpose equipment. The intergovernmental costs remained at \$1,509,000 (which is made up of reimbursements to the Parish Eastbank Fire Department for fire dispatchers and payments to the Cities of Kenner and Gretna for alternate PSAPs). Operating transfers out were decreased \$(163,000) to reimburse the Sheriff's General Fund for call-takers, police and EMS dispatchers, and IT personnel.

The Sheriff's Non-major Special Revenue Funds with Budgets also had a few changes during the year. Overall, revenues went up \$218,025, expenditures went up \$864,400, and other financing sources (uses) went down \$(16,250). The net change in revenues was primarily seen in 1) the Region 1 O&M Special Revenue Fund, which saw a decrease in intergovernmental reimbursements of \$(65,100), 2) the Commissary Sales Special Revenue fund, which saw a decrease of \$(30,000) in sales of goods to inmates, and 3) the State Asset Forfeiture Special Revenue Fund, which saw an increase of \$300,000 in forfeitures.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The increase in expenditures is the net of 1) an increase of \$25,000 in Commissary Sales (primarily in costs of goods sold (up \$45,000), offset by a drop of \$(15,000) in miscellaneous costs), 2) an increase of \$734,500 in the State Asset Forfeiture Special Revenue Fund (due to an increase in general operating costs, materials and supplies and capital outlay), 3) a decrease of \$(65,100) in the Region 1 O&M Special Revenue Fund due to a decrease in reimbursable costs at the regional communication towers, and 4) an increase of \$184,000 in the Crime Lab Fees Special Revenue fund (to cover overtime, computer licenses and lab equipment).

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 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 differences in excess (deficiency) of revenues and other sources over expenditure and other uses for the year ended June 30, 2017, is presented below:

	General Fund
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ (2,100,884)
Basis Difference	
To adjust for accrual of sales taxes	417,124
To adjust for expenditures for unpaid invoices	257,080
To adjust for expenditures for payroll accrual	(263,884)
Timing Differences	
To adjust for encumbrances	(1,489,371)
Perspective Difference	
To merge the Salary Stabilization Special Revenue Fund into the General Fund, as per GASB 54. Under new accounting standard, this fund can no longer be presented as a special revenue fund for GAAP purposes.	(2,978,471)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u><u>\$ (6,158,406)</u></u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

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

On the Non-major Special Revenue Funds that adopt annual budgets, the same differences noted above exist between the actual data on a GAAP basis and actual data on the budgetary basis. A reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other resources over expenditures and other uses for the year ended June 30, 2017, 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	\$ (459,036)
Basis Difference	
To adjust for accrual of grant revenue	-
To adjust for expenditures for unpaid invoices	129,078
Entity Differences	
To record excess (deficiency) of revenues and other sources over expenditures and other uses for non-budgeted funds	(100)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) - All Non-Major Special Revenue Funds	<u>\$ (330,058)</u>

6. Negative Net Position/Deficit Fund Balances

At June 30, 2017, none of the Sheriff's funds had negative Net Position or deficit fund balances other than the Group Health and Life Internal Service Fund, which had a negative net position of \$(1,033,046) at year end. This negative position resulted from current year losses in this internal service fund. Since this is an internal service fund, the negative net positions are absorbed (or covered) by the charges to other funds in the following fiscal year. For reporting purposes, this net position is consolidated into the current year activity at the Government-wide level.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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, 2017, consisted of the following:

	Cash	Certificates of Deposit	Other	Total
Deposits in Bank Accounts per Balance Sheet	\$ 86,497,804	\$ -	\$ 15,150	\$ 86,512,954
Bank Balances of Deposits Exposed to Custodial Credit Risk:				
A. Uninsured and uncollateralized	\$ -	\$ -	\$ -	\$ -
B. Uninsured and collateralized with securities held by the pledging institution	-	-	-	-
C. Uninsured and collateralized with securities held by the pledging institution's trust department or agent but not in the Sheriff's name	-	-	-	-
Total Bank Balances Exposed to Custodial Credit Risk	\$ -	\$ -	\$ -	\$ -
Total Bank Balances - All Deposits	\$ 90,867,529	\$ -	\$ -	\$ 90,867,529

Petty cash is not required to be reported in the note disclosure; however, to aid in reconciling amounts reported on the Statement of Net Position to the amounts reported in this note, the Sheriff held \$15,150 in petty cash at June 30, 2017 (\$15,050 in the General Fund and \$100 in the 911 Emergency Communications Special Revenue 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.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

Type of Investment	Investments Exposed to Custodial Credit Risk		All Investments Regardless of Custodial Credit Risk Exposure	
	Uninsured, Unregistered, and Held by Counterparty	Uninsured, Unregistered, and Held by Counterparty's Trust Department or Agent but Not in the Entity's Name	Reported Amount	Fair Value
U.S. Instrumentalities Discount Notes	\$ 7,868,879	\$ -	\$ 7,868,879	\$ 7,835,342
Municipal Bonds	4,644,274	-	4,644,274	4,560,435
Commercial Paper	6,238,090	-	6,238,090	6,239,508
Total Categorized Investments	<u>\$ 18,751,243</u>	<u>\$ -</u>	<u>18,751,243</u>	<u>18,635,285</u>
Louisiana Asset Management Pool			19,081,276	19,081,276
Total Investments			<u>\$ 37,832,519</u>	<u>\$ 37,716,561</u>

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

Concentration of Credit Risk

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

Issuer	Amount	% of Total Investments
LAMP (State Pool)	\$ 19,081,276	50.6%
FNMA	3,647,060	9.7%
FHLB	2,192,996	5.8%
Issuers with Amounts Less Than 5 Percent	12,795,229	33.9%
	<u>\$ 37,716,561</u>	<u>100.0%</u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

Credit Risk Investments

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

<u>S&P or Moody's Rating</u>	<u>Fair Value</u>
A+	\$ 151,818
A1	3,068,747
AA-	2,845,013
AA	2,499,777
AA+	7,174,795
Aa1	100,496
AAA	2,794,639
AAAm	19,081,276
	<u>\$ 37,716,561</u>

Interest Rate Risk

In accordance with the Sheriff's investment policy, exposure to declines in fair values is managed by limiting the maturity of its investments to less than 3 years. At June 30, 2017, the average number of days to maturity of investments held was 421 days.

Fair Value Disclosures

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

The Sheriff had the following recurring fair value measurements:

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

The following table sets forth by level, within the fair value hierarchy, the Sheriff's fair value measurements at June 30, 2017:

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

Type of Security	Level 1	Level 2	Level 3	Total
Corporate Securities	\$ 3,338,510	\$ 300,732	\$ -	\$ 3,639,242
Municipal Bonds	502,835	3,831,966	-	4,334,801
U.S. Government and Agencies	6,187,566	745,035	-	6,932,601
Commercial Paper, Money Markets and CDs	902,161	2,825,901	-	3,728,062
				-
Total	\$ 10,931,072	\$ 7,703,634	\$ -	\$ 18,634,706

2. Pooled Assets

A reconciliation of pooled assets held in the General Pool at June 30, 2017 is presented below:

Pooled Assets	General Pool
Cash	\$ 30,770,149
Investments	30,947,384
Accrued Interest receivable	-
Less: unallocated interest and fiscal charges	-
Less: accounts payable	(126,937)
Net Pooled Assets	\$ 61,590,596

Fund	Equity in Pool
Major Funds	
General Fund	\$ 45,429,531
Communications Reserve Capital Project Fund	4,147,967
Buildings and Improvements Capital Project Fund	6,547,332
Non-Major Funds	
Special Revenue Funds	2,707,820
Debt Service	-
Capital Project Funds	2,631,752
Internal Service Funds	-
Fiduciary - Agency Funds	126,194
Total Equity in Pool	\$ 61,590,596

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2017 is presented below:

Pooled Assets	Bureau Pool
Cash	\$ 47,552,920
NSF recievables	445,631
Less: unallocated interest and fiscal charges	(141,936)
Net Pooled Assets	<u>\$ 47,856,615</u>

Fund	Equity in Pool
Tax Collector Agency Funds	
Miscellaneous Fees	\$ 264,805
Criminal Cash Bonds	2,572,406
\$15 Criminal Cash Fees	86,306
Fines	2,130,014
School Bus Safety Program	-
Property Tax	4,913,832
Sales Tax	37,889,252
LA Offset	-
Total Equity in Pool	<u>\$ 47,856,615</u>

3. Reconciliation of Deposits and Investments to Fund Financial Statements

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

Fund/Pool	Cash and Cash Equivalents	Investments
General Pool (See Footnote D.2)	\$ 30,770,149	\$ 30,947,384
Buerau Pool (See Footnote D.2) - Agency Funds	47,552,920	-
General Fund	283,556	-
Major Governmental Funds	3,670,819	-
Non-major Governmental Funds	75,519	-
Internal Service Funds	1,095,897	6,885,135
Fiduciary - Agency Funds	3,064,094	-
Total (See Footnote D.1)	<u>\$ 86,512,954</u>	<u>\$ 37,832,519</u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

Since Agency Funds are not included in the government-wide statements, the deposit balances of \$86,512,954 shown above are reduced by \$50,617,014 (the amount of cash held in the Bureau Pool and in the Agency funds) and then increased by \$5,489,800 (the amount of cash held in the Agency Funds that are due to the Sheriff's office) to arrive at a cash balance of \$41,385,740. This is the amount of cash shown on the government-wide Statement of Net Position.

4. Receivables

Receivables at June 30, 2017 consist of the following:

	General	Major Governmental Funds	Other Governmental Funds	Total Governmental Funds	Internal Service	Total
Receivables:						
Ad Valorem taxes	\$ 125,756	\$ -	\$ -	\$ 125,756	\$ -	\$ 125,756
Sales taxes	3,828,977	-	-	3,828,977	-	3,828,977
Intergovernmental	1,465,925	2,903,320	105,585	4,474,830	-	4,474,830
Service charges, fees and commissions	7,653,426	-	-	7,653,426	-	7,653,426
Interest	6,586	-	-	6,586	-	6,586
Accounts and other	153,727	-	30,869	184,596	-	184,596
Subtotal	13,234,397	2,903,320	136,454	16,274,171	-	16,274,171
Less: Allowance for uncollectibles	-	-	-	-	-	-
Net Receivables - Governmental Funds	13,234,397	2,903,320	136,454	16,274,171	-	16,274,171
Less: Receivables from Sheriff's Office Agency Funds						
Ad Valorem taxes and costs	(202,108)	-	-	(202,108)	-	(202,108)
Sales taxes	(1,887,549)	-	-	(1,887,549)	-	(1,887,549)
Commissions on sales taxes	(3,286,698)	-	-	(3,286,698)	-	(3,286,698)
Fines and costs	(54,940)	-	-	(54,940)	-	(54,940)
	(5,431,295)	-	-	(5,431,295)	-	(5,431,295)
Net Receivables - Government-wide	\$ 7,803,102	\$ 2,903,320	\$ 136,454	\$ 10,842,876	\$ -	\$ 10,842,876

Included in the intergovernmental receivable above is \$155,025 relating to FEMA claims for Hurricanes Katrina, Gustav, Ike, and Isaac (See Note E.3). The Sheriff is in the process of closing out several projects related to Hurricanes Katrina, Gustav, and Ike. The Sheriff considers all of the amounts outstanding with FEMA to be collectible, although the close out process sometimes identifies ineligible costs. The Sheriff believes that future examinations will not result in any material disallowances of costs or adjustments to these receivables.

Intergovernmental receivables also includes \$1,943,826 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).

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

5. Capital Assets

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

	Balance July 1, 2016	Additions	Deletions	Reclasses & Transfers	Balance June 30, 2017
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 2,715,775	\$ -	\$ -	\$ -	\$ 2,715,775
Construction in progress	291,318	1,461,472	(197,207)	-	1,555,583
Total Capital Assets Not Being Depreciated	<u>\$ 3,007,093</u>	<u>\$ 1,461,472</u>	<u>\$ (197,207)</u>	<u>\$ -</u>	<u>\$ 4,271,358</u>
Capital Assets Being Depreciated:					
Buildings and improvements	\$ 65,214,626	\$ -	\$ -	\$ -	\$ 65,214,626
Furniture and fixtures	73,550,064	6,544,828	(1,022,476)	-	79,072,416
Vehicles and heavy equipment	44,706,114	3,936,047	(7,514,635)	-	41,127,526
Infrastructure	1,157,265	-	-	-	1,157,265
Total Capital Assets Being Depreciated	<u>184,628,069</u>	<u>10,480,875</u>	<u>(8,537,111)</u>	<u>-</u>	<u>186,571,833</u>
Less Accumulated Depreciation:					
Buildings and improvements	(15,943,352)	(1,630,249)	-	-	(17,573,601)
Furniture and fixtures	(69,404,714)	(3,060,949)	1,017,815	-	(71,447,848)
Vehicles and heavy equipment	(34,980,880)	(3,451,725)	7,384,766	-	(31,047,839)
Infrastructure	(548,767)	(38,509)	-	-	(587,276)
Total Accumulated Depreciation	<u>(120,877,713)</u>	<u>(8,181,432)</u>	<u>8,402,581</u>	<u>-</u>	<u>(120,656,564)</u>
Net Capital Assets Being Depreciated					
Buildings and improvements	49,271,274	(1,630,249)	-	-	47,641,025
Furniture and fixtures	4,145,350	3,483,879	(4,661)	-	7,624,568
Vehicles and heavy equipment	9,725,234	484,322	(129,869)	-	10,079,687
Infrastructure	608,498	(38,509)	-	-	569,989
Total Net Capital Assets Being Depreciated	<u>\$ 63,750,356</u>	<u>\$ 2,299,443</u>	<u>\$ (134,530)</u>	<u>\$ -</u>	<u>\$ 65,915,269</u>
Total Net Capital Assets - Governmental Activities	<u>\$ 66,757,449</u>	<u>\$ 3,760,915</u>	<u>\$ (331,737)</u>	<u>\$ -</u>	<u>\$ 70,186,627</u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

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

	Depreciation Expense
Governmental Activities	
Executive	\$ 5,219
Civil and Support Services	393,860
Finance and Administrative	2,163,400
Fleet	3,451,397
Revenue & Taxation	17,495
Operations	332,603
Special Operations	439,542
Technical Services	771,827
Internal Management	3,516
Criminal Investigations	24,044
Special Investigations	256,218
Narcotics	292,008
Corrections	30,303
Total Depreciation Expenses - Governmental Activities	<u>\$ 8,181,432</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.

The Construction in Progress of \$1,555,583 relates to five ongoing projects (Detective Bureau Parking Lot, the new First District Station, the Maple Street HVAC Modifications, the Lafitte Radio Tower Construction, and the Westbank Emergency Operations Center). The projects are being accounted for in the Buildings and Improvements Capital Projects Fund and the Communications Reserve Capital Projects Funds, which are presented as "major funds" in the accompanying financial statements. At June 30, 2017, the Buildings and Improvements Capital Projects Fund had \$6,452,921 available to fund the remaining portions of these projects and the Communications Reserve Capital Projects Fund had \$4,140,727. The General Fund will transfer money in the future to fully fund these projects if the funds in the capital projects funds prove to be insufficient.

The \$1,461,472 expended during the year was spent on architectural/engineering services and construction costs for the projects.

Project	Expended To Date	Less: Capitalized Land	Construction In Progress	Balance to Complete	Expended During Year
Detective Bureau - Parking Lot	\$ 784,447	\$ (456,797)	\$ 327,650	\$ 20,553	\$ 321,150
New 1st District Station - Fat City	2,550,671	(2,203,427)	347,244	4,977,779	259,633
Maple Street HVAC Modifications	31,678	-	31,678	888,322	31,678
WB Emergency Ops Ctr - Buildout	-	-	-	400,000	-
Lafitte Radio Tower Construction	849,011	-	849,011	2,878,476	849,011
Total Construction in Progress	<u>\$ 4,215,807</u>	<u>\$ (2,660,224)</u>	<u>\$ 1,555,583</u>	<u>\$ 9,165,130</u>	<u>\$ 1,461,472</u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

6. Taxes Paid Under Protest

The unsettled balance due to taxing bodies and others at June 30, 2017 includes \$1,508,659 paid under protest. This amount represents protested sales taxes of \$734,652 and protested ad valorem taxes of \$774,007. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LSA-RS 47:2110) require the Tax Collector to pay interest at 2 percent per annum on the amounts held. These funds are held in the Tax Collector Agency Fund pending resolution of the protest.

7. Operating, Maintenance Agreements and Leases

Operating and Maintenance Agreements

Under Parish Resolution No. 118115, dated December 15, 2011, the Sheriff is the administrator of the 911 Emergency Communications District, formerly run by the Parish. Effective January 1, 2012, the Sheriff took over the daily operations of the district. Under this agreement, the Parish continues to receive the 911 fees paid by citizens to their respective telephone companies. These fees are then remitted to the Sheriff in the month or quarter after collection. During 2017, the Parish collected and remitted \$7,366,237 in current fees to the Sheriff. This amount is recognized as intergovernmental revenues in the 911 Emergency Communications Special Revenue Fund (see Note D.13).

The 911 Emergency Communications District has a maintenance and support agreement with Tiburon, Inc. for the various components of the 911 Computer-Aided Dispatch (CAD) System. When the system was installed, the Parish deferred a portion of the cost to this maintenance program. For 2017, the 911 Emergency Communications District paid \$371,426 under this contract. The contract was renewed during 2017 for an additional five year period. The following amounts are scheduled to be paid over the next five years under the new contract out of the 911 Emergency Communications District Special Revenue Fund. Should the district opt out of certain modules, the amount of maintenance and support may change.

Fiscal Year	Scheduled Maintenance Fees
6/30/2018	\$ 389,998
6/30/2019	409,498
6/30/2020	429,973
6/30/2021	451,471
6/30/2022	474,045
	<u>\$ 2,154,985</u>

Another major operating agreement is for maintenance and support of the telephone equipment itself. The 911 District currently contracts with AT&T to provide maintenance on the main site, the old 911 site, and the two PSAPs located in Gretna and Kenner. This contract was renegotiated with the implementation of the new VoIP-as-a-Service (VaaS) system noted below. The old agreement called for base monthly payments of \$66,425. This has been reduced to \$26,145 per month. During the year, payments made under these contracts totaled \$289,335.

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

The 911 District implemented a new VoIP-as-a-Service (VaaS) telecommunications system in 2016. Under this agreement, the 911 District no longer owns the telephone switches and equipment. Instead, it is subscribing for these services from the vendor (West Safety Solutions) and is only required to pay a monthly service fee. Currently, the fee is \$23,450 per month. During 2017, the 911 District expensed \$281,400 on this contract.

The Sheriff's 911 Fund also has a maintenance and support agreement with Motorola related to the communication consoles and other radio and communications equipment and NICE recorders. For 2017, the Sheriff's 911 Fund expended \$173,277 on this maintenance contract. In addition, the Sheriff's 911 Fund paid Motorola \$488,289 during 2017 to upgrade its NICE recording system.

As part of operating the 911 Emergency Communications District, the Sheriff is obligated to distribute a portion of the 911 funds to the Parish and other agencies as a reimbursement of 911-related operating costs. The Jefferson Parish Eastbank Fire Department is paid \$103,935 monthly to reimburse it for Fire Dispatcher costs. The City of Kenner and the City of Gretna are paid a monthly amount of \$17,583 and \$3,965, respectively, as reimbursement for maintaining back-up PSAP-stations. The Parish is also reimbursed for the costs associated with an IT Technician assigned to 911. Effective January 1, 2014, an agreement was signed which calls for the 911 Emergency Communications District to reimburse the Sheriff's General Fund for the costs of providing call-takers and law enforcement dispatchers. This agreement provides for a reimbursement of actual costs not to exceed certain maximums set forth on a pay scale agreed to within the contract.

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

For 2017, the total amounts distributed under these agreements are as follows.

<u>Agency</u>	<u>Purpose</u>	<u>Amount Distributed</u>	
Sheriff's General Fund	911 Call-taker/Police Dispatch	\$ 2,832,699	
Sheriff's General Fund	911 EMS Dispatch	516,109	
Sheriff's General Fund	911 IT Technicians	174,138	
		<u>3,522,946</u>	(see Note D.10)
Jefferson Parish General Fund	911 IT Technician	<u>160,428</u>	
Jefferson Parish Eastbank Fire	Dispatch	1,247,223	
City of Kenner PD	PSAP	211,000	
City of Gretna PD	PSAP	47,581	
Total Intergovernmental		<u>1,505,804</u>	
Total		<u>\$ 5,189,178</u>	

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

Operating Leases

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

The Sheriff leases office space for the Internal Affairs Division in an office building separate and apart from the Sheriff's other administrative offices. The lease was renewed on October 1, 2015 for 24 months (expires on September 30, 2017). The lease calls for monthly payments of \$5,664 (adjusted for inflation). Payments made under this lease totaled \$68,242 (which includes an annual allocation of overhead costs).

In connection with the 800 MHz radio system, the Sheriff is leasing an electronics room and rooftop antennae space in an Eastbank office high-rise. The current lease is for four years and expires on June 30, 2020. The lease calls for monthly payments of \$1,572 (adjusted for inflation) for the electronic room and \$3,250 for 13 antennae positions. Payments made under these leases totaled \$58,680 for the current fiscal year.

On November 12, 2013, the Sheriff renewed a lease agreement with Konica Copiers for copying/faxing/scanning machines for various departments. The lease term was for 36 months; expiring on October 31, 2016. The base amount on the lease is \$23,479 per month. There are several other individual machine leases separate and apart from this lease. The master lease for the copiers was renewed once again with Konica Copiers on February 1, 2017 and now continues for three years until February 1, 2020. The base rate under the new master lease is \$21,338 per month. The total amount paid during the fiscal year for all of these machines was \$385,443.

Finally, the Sheriff has entered into a variety of other operating leases for land, buildings, vehicles and equipment. Payments made under these leases totaled \$11,074 for the fiscal year ended June 30, 2017.

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

Fiscal Year Ending June 30,	Land	Buildings	Equipment	Total
2018	\$ -	\$ 74,858	\$ 287,159	\$ 362,017
2019	-	57,866	263,189	321,055
2020	-	57,866	155,551	213,417
2021	-	-	-	-
2022	-	-	-	-
Thereafter	-	-	-	-
Total Minimum Lease Payments	\$ -	\$ 190,590	\$ 705,899	\$ 896,489

8. Long-term Debt

Limited Tax Revenue Bonds

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

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

On September 14, 2011, the Sheriff used available cash of \$18,516,181 in the General Fund to advance refund a portion of the outstanding LED Limited Tax Revenue Bonds, Series 2008. Specifically, the maturities from September 2021 through September 2028 were advance refunded. The cash was placed into an irrevocable trust with an escrow agent to provide for all future debt service payments on the defeased portion of the bonds. The money was used to purchase U.S. Government securities (SLGS), which will be used to pay the defeased bonds plus accrued interest when they mature. As a result, a portion of the LED Limited Tax Revenue Bonds is considered "defeased" and the liability for those bonds has been removed from the Sheriff's outstanding debt in 2017.

The \$18,516,181 placed into escrow was made up of \$26,500 in bond issue costs, \$15,395,000 in future principal payments, and \$3,094,681 of money placed with the escrow agent to pay off future interest. In fiscal year 2012, on the Government-wide financial statements, the \$26,500 was expensed, the \$15,395,000 was shown as a reduction of outstanding revenue bonds payable on the Statement of Net Position, and the \$3,094,681 was shown as a "deferred charge" on the Statement of Net Position. For 2017, the amount of amortization on this deferred charge totaled \$359,084. This amount is shown on the Statement of Activities as interest expense in 2017.

The balance of unamortized deferred charges on this refunding totaled \$880,133 at June 30, 2017 and is reflected as a Deferred Outflow of Resources on the Statement of Net Position. This amount will be expensed, as follows, over the next several years as the defeased debt is paid off by the escrow agent.

Fiscal Year	Amortization of Deferred Charge
6/30/2018	\$ 314,814
6/30/2019	261,360
6/30/2020	197,317
6/30/2021	106,642
	<u>\$ 880,133</u>

The remaining bonds mature on September 1 of each year, with interest payable on March 1 and September 1, of each year. The outstanding bonds bear an interest rate that ranges from 4.00 to 5.00 percent. During the fiscal year, \$1,290,000 of principal and \$291,700 of interest and bank fees was paid. At June 30, 2017, \$5,795,000 is outstanding on these bonds and \$279 is available in the Debt Service Sinking Fund to service this debt. A recap of the outstanding bonds follows.

Type of Debt	Remaining Rates	New Final Maturity Date	Range of Annual Principal Payments		Original Amount Issued	Remaining Amount Outstanding
			From	To		
LED Limited Tax Revenue Bonds, Series 2008	4.00 - 5.00%	9/1/2020	\$ 1,350,000	\$ 1,550,000	\$ 30,000,000	\$ 5,795,000

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

Capital Leases

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

Fiscal Year	APX Radio Lease	
	Principal	Interest
6/30/2018	\$ -	\$ -
6/30/2019	870,314	-
6/30/2020	870,314	-
6/30/2021	870,314	-
6/30/2022	870,313	-
6/30/2023	870,313	-
	<u>\$ 4,351,568</u>	<u>\$ -</u>
Total Minimum Lease Payments		<u>\$ 4,351,568</u>

Compensated Absences

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

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

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

The related pension costs associated with the future payment of compensated absences are computed at the rate of 23.00 percent. The accumulated liability as of June 30, 2017 is as follows:

	Amount	
Annual and Sick Leave	\$	1,397,063
Related pension costs		316,599
Total	<u>\$</u>	<u>1,713,662</u>

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

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

Debt Service to Maturity

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

Fiscal Year Ending June 30,	Limited Tax Revenue Bonds		Total
	Principal	Interest	
2018	\$ 1,350,000	\$ 225,700	\$ 1,575,700
2019	1,415,000	156,575	1,571,575
2020	1,480,000	91,600	1,571,600
2021	1,550,000	31,000	1,581,000
Subtotal	5,795,000	504,875	6,299,875
Add Amounts Representing Interest	504,875		
Total Debt	\$ 6,299,875		

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, 2017:

Type of Debt	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017	Due Within One Year
Limited Tax Revenue Bonds	\$ 7,085,000	\$ -	\$ (1,290,000)	\$ 5,795,000	\$ 1,350,000
Capital Leases	-	4,351,568	-	4,351,568	-
Compensated Absences	1,621,915	3,501,381	(3,409,634)	1,713,662	1,713,662
Net OPEB Obligation (See Note F.2)	19,436,954	3,016,589	(1,752,379)	20,701,164	-
Total Long-Term Debt	\$ 28,143,869	\$ 10,869,538	\$ (6,452,013)	\$ 32,561,394	\$ 3,063,662

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 Net OPEB Obligation 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 \$3,063,662 shown above as payable within one year and the remaining balance of \$29,497,732 is shown as due in more than one year.

9. Restrictions of Net Position and Fund Balance Components

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

**JEFFERSON PARISH SHERIFF'S OFFICE
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**NOTES TO FINANCIAL STATEMENTS
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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Net Position - Restricted for 911 Emergency Communications

This reserve of \$5,513,724 represents the funds restricted for the purpose of operating and maintaining the 911 Emergency Communications District. These funds are remitted to the Sheriff under a cooperative endeavor agreement with the Parish and can only be spent on 911 District activities.

Net Position - Restricted for Debt Service

This reserve of \$279 reflects the balance in the LED Debt Service Sinking Fund that is restricted to making principal and interest payments on the LED Limited Tax Revenue Bonds (See Note D.8).

Net Position - Restricted for Claims and Judgments

As discussed in Note E.1, the Sheriff is primarily self-insured for losses related to health, auto and professional liability claims. This reserve of \$1,498,965 reflects the balances held in the self-insurance internal service funds that are available to fund current and future claims. It should be noted that this balance is reported in the Auto Loss and General Liability Internal Service Fund at year-end. The balance in the Group Health and Life Fund is not reported in this category as it shows a deficit net position at year-end.

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

Fund Balance – Restricted for 911 Emergency Communications Operations and Maintenance

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

Fund Balance – Restricted for Debt Service

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

Fund Balance – Committed to Salary Stabilization

This amount represents the balance in the Salary Stabilization Fund (See Note A.5(I)).

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.

**JEFFERSON PARISH SHERIFF'S OFFICE
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

Fund Balance – Assigned to Corrections

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

Fund Balance – Assigned to Contingencies

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

Fund Balance – Assigned for Subsequent Year's Expenditures

This amount represents the amount of currently available fund balance budgeted in the subsequent year as a funding source. Since the fiscal 2017-18 budget reflects an estimated deficit in the General Fund of \$2,547,750, this amount is included as assigned fund balance at June 30, 2017.

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.

Fund Balance – Unassigned

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

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

	General	Major Governmental Funds	Other Governmental Funds	Total
Non-spendable	\$ -	\$ -	\$ -	\$ -
Restricted to:				
911 Emergency Communications	-	5,513,724	-	5,513,724
Debt Service	-	-	279	279
	-	5,513,724	279	5,514,003
Committed to:				
Salary Stabilization	8,541,186	-	-	8,541,186
Assigned to:				
Communications projects and equipment	-	4,140,727	-	4,140,727
Computer equipment	-	-	2,631,752	2,631,752
Other Capital Projects	-	6,452,921	-	6,452,921
Corrections	-	-	456,560	456,560
Contingencies (emergencies)	7,000,000	-	-	7,000,000
Subsequent year's expenditures	2,547,750	-	-	2,547,750
Other law enforcement purposes	3,289,610	26	2,227,919	5,517,555
	12,837,360	10,593,674	5,316,231	28,747,265
Unassigned	34,895,036	-	-	34,895,036
Total Fund Balance	\$ 56,273,582	\$ 16,107,398	\$ 5,316,510	\$ 77,697,490

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

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 \$2,231,231.

10. Interfund Transactions

Interfund Receivables/Payables

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 982,183	\$ 14,364
Major Funds		
Federal Grants Special Revenue Fund	-	563,944
	-	563,944
Other Governmental Funds		
Commissary Sales Special Revenue Fund	58,505	-
Region I Communications O & M Special Revenue Fund	-	95,009
Crime Lab Fees Special Revenue Fund	14,364	-
Multijurisdictional Task Force	-	2,433
LLEBG and JAG Grants Special Revenue Fund	-	120,797
	72,869	218,239
Total Governmental Funds	1,055,052	796,547
Internal Service Funds		
Group Health and Life Insurance	-	200,000
	-	200,000
Agency Funds		
Inmate Deposits	-	58,505
	-	58,505
Total All Funds	\$ 1,055,052	\$ 1,055,052

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

Amounts due to the General Fund from the various Agency Funds are included in accounts receivable of the General Fund and in amounts due to taxing bodies and others in the Agency Funds in the Fund Financial Statements. The amounts included sales tax receivables, ad valorem taxes receivable, fines, commissions, interest, etc. These amounts (including the \$58,505 shown above an interfund payable in the Agency Funds) netted to \$5,489,800 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, 2017 is as follows:

Fund		Transfers In	Transfer Out
General Fund	911 Emergency Communications	\$ 3,522,946	\$ -
	Communications Reserve Fund	-	1,000,000
	Buildings and Improvement Capital Fund	-	1,863,450
	Commissary Sales Fund	181,750	-
	Federal Grants	-	99,243
	State and Local Grants	-	1,965
	LED Sinking Fund	-	1,581,700
	Computer Equipment Capital Project	-	500,000
	Auto Loss and General Liability Internal Svc	-	-
	Group Health and Life Internal Svc	-	2,000,000
		<u>3,704,696</u>	<u>7,046,358</u>
Major Funds			
911 Emergency Communications	State and Local Grants	-	40,000
911 Emergency Communications	General Fund	-	3,522,946
Federal Grants Special Revenue	General Fund	99,243	-
Communications Reserve Fund	General Fund	1,000,000	-
Buildings and Improvement Fund	General Fund	1,863,450	-
		<u>2,962,693</u>	<u>3,562,946</u>
Other Governmental Funds			
Commissary Sales Special Revenue	General Fund	-	181,750
State & Local Grants	General Fund	1,965	-
State & Local Grants	911 Emergency Communications	40,000	-
LED Sinking Debt Service	General Fund	1,581,700	-
Computer Equipment Capital Project	General Fund	500,000	-
		<u>2,123,665</u>	<u>181,750</u>
Total Governmental Funds		<u>8,791,054</u>	<u>10,791,054</u>
Internal Service Funds			
Group Health and Life Insurance		2,000,000	-
		<u>2,000,000</u>	<u>-</u>
Total All Funds		<u>\$ 10,791,054</u>	<u>\$ 10,791,054</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

The principal purpose of each transfer is as follows:

- 1) The General Fund transferred \$1,000,000 to the Communications Reserve Capital Fund to set aside funds to help pay for the acquisition of the new APEX 6000 radios,
- 2) The General Fund transferred \$1,863,450 to the Buildings and Improvements Capital Fund to provide additional funds for the new First District Station Project,
- 3) The General Fund transferred funds to the various grant funds in the amounts of \$99,243 and \$1,965, as "cash-matches" required under the grant agreements,
- 4) \$1,581,700 was transferred from the General Fund to the LED Sinking Fund to provide funds to pay the principal and interest due on long-term debt,
- 5) \$500,000 was transferred from the General Fund to the Computer Equipment Fund to cover future purchases,
- 6) \$2,000,000 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,
- 7) The 911 Emergency Communications Special Revenue Fund transferred \$40,000 to the State and Local Grants fund to pay for some crime stat database upgrades (as called for by an agreement with the District),
- 8) The 911 Communications Special Revenue Fund transferred \$3,522,946 to the Sheriff's General Fund to reimburse it for 911 Call-Taker and Dispatchers salaries (as called for by an agreement with the District), and to reimburse the Sheriff for costs incurred on providing a computer support staff to the District, and
- 9) The Commissary Sales Special Revenue Fund transferred \$181,750 to the General Fund (which was its budgetary surplus for the year).

On a budgetary basis, the General Fund received a transfer in from the Salary Stabilization Special Revenue Fund of \$3,100,000; however, this transfer is not shown for GAAP purposes due to the consolidation of the Salary Stabilization Fund into the General Fund.

Interfund Elimination

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

11. Taxes and Commissions

Ad Valorem Tax

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

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

**JEFFERSON PARISH SHERIFF'S OFFICE
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

The number of mills levied on the 2016 and 2015 tax rolls was 8.28. This is the maximum amount allowed under prevailing statutes. Each year, the Parish Assessor assesses the value of property throughout the Parish. Once the property is reassessed, the taxing agencies issue their tax levy up to the amount authorized. For 2017, ad valorem tax collections totaled \$29,514,255, which included current tax collections of \$29,246,328 and back taxes (taxes from prior years) of \$267,927. These amounts are recognized as revenue in the Sheriff's General Fund.

Payments in Lieu of Taxes and Tax Abatements

As of June 30, 2017, the Sheriff provided tax abatements primarily through one program - the Payment in Lieu of Tax (PILOT) program. In addition, the State of Louisiana offers a number of programs that provide tax abatements within the Parish that the Sheriff operates in, including the Restoration Tax Abatement (RTA) Program, the Industrial Tax Exemption Program (ITEP), and the Enterprise Zone (EZ) Program. Details of each program follow.

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

There are currently three (3) active PILOT programs in the Parish. Payments received or due at June 30, 2017 under these PILOT agreements amounted to \$1,226,096 and were allocated to the following agencies:

Taxing Agency		2016
		PILOT Payments
Jefferson Parish	\$	822,591
Jefferson Parish School Board		246,115
Jefferson Parish Sheriff's Office		88,949
Jefferson Parish Coroner		16,222
East Jefferson Levee District		7,139
West Jefferson Levee District		45,080
	\$	<u>1,226,096</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

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

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

Under this program, the amount of the improvements (i.e., the "contract value") is not included in the tax assessment until the abatement period has ended and the property is assessed with the improvements taken into account. Because the Parish Assessor does not reassess the value of the property until the abatement period has expired, it is not possible to calculate the true amount of taxes abated in any one year. The amounts shown are the estimated maximum amount of taxes that would be abated if the full contract value as adjusted for depreciation were added to the assessed value (which would hardly ever be the case). The actual amount of taxes abated can be substantially less than what is noted. There was 1 new abatement contract awarded in 2016 and at year end, there are 14 active RTA abatement contracts in the Parish.

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

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

While the ITEP program is still available and being used, the recent Governor's Executive Order has placed several limitations and new criteria on the ITEP program until the statute could be revisited. There were 6 new ITEP contracts awarded in 2016 and at year end, there are 189 active ITEP abatements in the Parish.

- The **Enterprise Zone (EZ) program** is a jobs program that gives tax incentives to a business hiring from certain specified targeted groups of individuals. The program is authorized under LRS 51:1787. Fifty (50) percent of the net new jobs created must be filled with individuals meeting one of the program's four certification requirements. The business does not need to be located in an Enterprise Zone, but merely creating additional jobs. Minimum qualifications require the business to create at least five (5) jobs within 2 years or to increase its nationwide workforce by 10 percent within one year, whichever is less. EZ incentives include income tax and corporate franchise tax credits at the state level, as well as partial sales/use tax rebates or refundable investment income tax credits on state and local sales taxes charged for construction materials, machinery and equipment during the stated project period. EZ incentives are in addition to other state-sponsored incentives, such as the ITEP or RTA program incentives. During 2016 and through year end, there were -0- companies claiming EZ refunds on local sales taxes from the Parish.

The amount of tax abatements granted during 2017 (which includes the 2016 property tax roll) under each program is as follows:

Source/Tax Abatement Program	Type of Tax	Total Amount of Taxes Abated	Sheriff's Share of Abated Taxes
Parish/Local Abatements			
Payment in Lieu of Tax (PILOT) program	Ad Valorem	\$ 216,495	\$ 17,541
State Level Abatements			
Restoration Tax Abatement (RTA) program	Ad Valorem	1,513,121	\$ 116,184
Industrial Tax Exemption Program (ITEP)	Ad Valorem	12,515,784	\$ 914,305
Enterprise Zone (EZ) program	Sales Tax	-	\$ -

Sales Tax

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 2017 was 8 ¾ percent. Of this 8 ¾ percent, 4 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 Sheriff (via the Law Enforcement District). Of the 3 percent levied by the Parish, ½ of one percent is dedicated to 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).

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

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

Tax/Distributed To	Sales Tax Rate	Collections	Commissions	Amount Paid
Jefferson Parish Public School System Tax	2.000%			
Jefferson Parish Public School System		\$ 189,195,664	\$ (16,430,793)	\$ 172,764,871
		189,195,664	(16,430,793)	172,764,871
Jefferson Parish Drainage M&O Tax	0.167%			
Jefferson Parish Finance Department		15,154,414	(1,523,393)	13,631,021
City of Kenner		-	-	-
City of Gretna		578,282	(58,899)	519,383
City of Harahan		-	-	-
City of Westwego		-	-	-
Town of Grand Isle		33,607	(3,135)	30,472
Town of Jean Lafitte		-	-	-
		15,766,303	(1,585,427)	14,180,876
Jefferson Parish Drainage/Sewerage Tax	0.333%			
Jefferson Parish Finance Department		24,513,744	(2,470,560)	22,043,184
City of Kenner		5,091,755	(514,996)	4,576,759
City of Gretna		1,156,563	(117,801)	1,038,762
City of Harahan		231,086	(17,047)	214,039
City of Harahan - Bond		80,329	(8,835)	71,494
City of Westwego		340,577	(31,593)	308,984
Town of Grand Isle		67,214	(6,271)	60,943
Town of Jean Lafitte		51,334	(3,746)	47,588
		31,532,602	(3,170,849)	28,361,753
Jefferson Parish General Tax	0.500%			
Jefferson Parish Finance Department		35,885,560	(3,608,487)	32,277,073
City of Kenner		7,367,434	(742,776)	6,624,658
City of Gretna		1,705,664	(173,491)	1,532,173
City of Harahan		467,128	(38,825)	428,303
City of Westwego		509,841	(47,277)	462,564
Town of Grand Isle		92,278	(8,466)	83,812
Town of Jean Lafitte		77,002	(5,619)	71,383
		46,104,907	(4,624,941)	41,479,966
Jefferson Parish Law Enforcement Tax	0.125%			
Jefferson Parish Finance Department		14,776	(913)	13,863
City of Kenner		1,652,986	(164,917)	1,488,069
City of Gretna		369,691	(37,133)	332,558
City of Harahan		111,396	(9,113)	102,283
City of Westwego		96,298	(8,391)	87,907
Town of Grand Isle		20,539	(1,840)	18,699
Town of Jean Lafitte		-	-	-
Jefferson Parish Sheriff's Office		7,557,852	-	7,557,852
		9,823,538	(222,307)	9,601,231
Jefferson Parish Public Works Tax	0.500%			
Jefferson Parish Finance Department		35,885,560	(3,608,487)	32,277,073
City of Kenner		7,367,433	(742,776)	6,624,657
City of Gretna		1,705,662	(173,489)	1,532,173
City of Harahan		467,128	(38,825)	428,303
City of Westwego		509,841	(47,277)	462,564
Town of Grand Isle		92,278	(8,466)	83,812
Town of Jean Lafitte		77,002	(5,619)	71,383
		46,104,904	(4,624,939)	41,479,965

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HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

Tax/Distributed To	Sales Tax Rate	Collections	Commissions	Amount Paid
Jefferson Parish Sewerage Capital Tax	0.875%			
Jefferson Parish Finance Department		53,008,382	(5,232,815)	47,775,567
City of Kenner		11,570,923	(1,154,426)	10,416,497
City of Gretna		2,587,832	(259,929)	2,327,903
City of Harahan		779,778	(63,799)	715,979
City of Westwego		674,092	(58,739)	615,353
Town of Grand Isle		143,776	(12,869)	130,907
Town of Jean Lafitte		-	-	-
		<u>68,764,783</u>	<u>(6,782,577)</u>	<u>61,982,206</u>
Law Enforcement District Tax	0.250%			
City of Kenner		3,305,980	-	3,305,980
City of Gretna		739,381	-	739,381
City of Harahan		222,794	-	222,794
City of Westwego		192,597	-	192,597
Town of Grand Isle		41,080	-	41,080
Town of Jean Lafitte		29,556	-	29,556
Jefferson Parish Sheriff's Office		15,115,698	-	15,115,698
		<u>19,647,086</u>	<u>-</u>	<u>19,647,086</u>
New Orleans Airport Tax				
City of Kenner		1,148,658	(109,122)	1,039,536
City of New Orleans		1,148,659	(109,122)	1,039,537
New Orleans Aviation Board		1,148,659	(109,122)	1,039,537
		<u>3,445,976</u>	<u>(327,366)</u>	<u>3,118,610</u>
Occupancy/Tourism				
Jefferson Parish Finance Department		4,161,814	(457,801)	3,704,013
City of Kenner		414,443	(45,589)	368,854
City of Gretna		115,307	(12,685)	102,622
City of Harahan		-	-	-
City of Westwego		1,649	(181)	1,468
Town of Grand Isle		26,278	(2,892)	23,386
		<u>4,719,491</u>	<u>(519,148)</u>	<u>4,200,343</u>
Occupational Licenses and Permits				
Jefferson Parish Finance Department		12,657,904	(1,898,690)	10,759,214
City of Kenner		54,272	(8,141)	46,131
City of Westwego		3,649	(548)	3,101
Town of Jean Lafitte		32,828	(4,924)	27,904
Jefferson Parish Sheriff's Office		4,668	-	4,668
		<u>12,753,321</u>	<u>(192,303)</u>	<u>10,841,018</u>
Auto Rental Tax				
Jefferson Parish Finance Department		268,789	-	268,789
City of Kenner		268,788	-	268,788
City of Westwego		268,788	-	268,788
		<u>806,365</u>	<u>-</u>	<u>806,365</u>
Costs and Fees				
Jefferson Parish Sheriff's Office		7,664	-	7,664
		<u>7,664</u>	<u>-</u>	<u>7,664</u>
		<u>448,672,604</u>	<u>(40,200,650)</u>	<u>408,471,954</u>
Commissions				
Jefferson Parish Sheriff's Office		-	40,200,650	40,200,650
Total Taxes and Licenses Distributed	4.750%	\$ 448,672,604	\$ -	\$ 448,672,604

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

Tax/Distributed To	Sales Tax Rate	Collections	Commissions	Amount Paid
Interest				
Jefferson Parish Public School System		105,750	-	105,750
Jefferson Parish Finance Department		97,811	-	97,811
City of Kenner		212,866	-	212,866
City of Kenner - Bond		-	-	-
City of Gretna		4,988	-	4,988
City of Harahan		1,335	-	1,335
City of Westwego		1,442	-	1,442
Town of Grand Isle		288	-	288
Town of Jean Lafitte		148	-	148
City of New Orleans		654	-	654
New Orleans Aviation Board		654	-	654
Jefferson Parish Sheriff's Office		38,126	-	38,126
		<u>272,482</u>	<u>-</u>	<u>272,482</u>
Total Distributions		\$ 448,945,086	\$ -	\$ 448,945,086
Recap by Taxing Entity (With Interest)				
		Collections	Commissions	Amount Paid
Jefferson Parish Public School System		189,301,414	\$ (16,430,793)	172,870,621
Jefferson Parish Finance Department		181,648,754	(18,801,146)	162,847,608
City of Kenner		23,529,091	(1,997,191)	21,531,900
City of Kenner - Bond		14,734,867	(1,485,552)	13,249,315
City of Gretna		8,963,370	(833,427)	8,129,943
City of Harahan		2,360,974	(176,444)	2,184,530
City of Westwego		2,598,774	(194,006)	2,404,768
Town of Grand Isle		517,338	(43,939)	473,399
Town of Jean Lafitte		267,870	(19,908)	247,962
City of New Orleans		1,149,313	(109,122)	1,040,191
New Orleans Aviation Board		1,149,313	(109,122)	1,040,191
Jefferson Parish Sheriff's Office		22,724,008	40,200,650	62,924,658
		<u>\$ 448,945,086</u>	<u>\$ -</u>	<u>\$ 448,945,086</u>

Per the schedule above, the Sheriff received a total of \$22,724,008 in taxes, licenses, permits and costs during 2017. After adjusting for accruals, the amount recognized in the General Fund as sales tax revenue in 2017 was \$22,873,663.

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 above, the Sheriff received \$40,200,650 in commissions during 2017. After adjusting for accruals, the amount recognized in the General Fund as commission revenue in 2017 was \$40,562,981.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

12. State Revenue Sharing

As the Ex-Officio Tax Collector, State Revenue Sharing funds provided by Article 7, § 26 of the State Constitution totaling \$8,289,422 were received during the year and distributed by the Tax Collector Agency und as follows:

<u>Agency</u>	<u>Amount</u>
State:	
Treasurer (East Jefferson Levee District)	\$ 451,963
Jefferson Parish:	
Coroner	103,327
Council	3,886,168
Public School System	1,896,084
Sheriff	1,293,783
Other:	
West Jefferson Levee District	381,972
Various State Pension Plans	276,125
	<u>\$ 8,289,422</u>

It should be noted that 4 percent across-the-board reduction that was mandated to all state revenue sharing recipients during 2016 did not recur in 2017 (thus, this year was fully funded).

13. Service Charges and Fees

911 Fees

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

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

Current year revenues for these 911 fees totaled \$7,366,237. This is the net of \$7,253,870 in remittances from the Parish, a reversal of prior year receivables of \$(1,831,459), and an accrual of current year receivables of \$1,943,826 (see Note D.4). The receivables result from some of the 911 service providers remitting on a quarterly or annual basis, rather than monthly.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

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

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

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

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

In addition, the Parish is required by State statutes to pay a certain amount of the Sheriff's operating expenses (primarily office utility costs). During the fiscal year ended June 30, 2017, the Parish paid \$207,492 of operating expenditures on behalf of the Sheriff. These expenditures are recorded on the books of the Sheriff and the reimbursement is shown as revenue in the General Fund.

NOTE E - CONTINGENCIES

1. Risk Management

The Statement of Net Position includes a liability for claims and judgments payable of \$7,924,192. 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 General Liability	Group Health and Life	Total
Claims and judgments payable	\$ 7,154,151	\$ 770,041	\$ 7,924,192
Less: amount included in accounts payable	-	-	-
Total Claims and Judgements Payable	<u>\$ 7,154,151</u>	<u>\$ 770,041</u>	<u>\$ 7,924,192</u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE E – CONTINGENCIES (CONTINUED)

Auto Loss and General Liability

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

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

The costs of servicing the auto loss claims and making claim payments are accounted for in the Auto Loss and General Liability Internal Service Fund. The General Fund provides an "operating subsidy" to the fund to finance the claims expense. This subsidy is treated as an "inter-fund service" and, accordingly, is shown as an expenditure of the General Fund and revenue of the internal service fund. The amount of the subsidy is calculated with consideration given to recent trends in actual claims experience of the Sheriff and, beginning in 1996, a provision for catastrophic losses.

At June 30, 2017, the Auto Loss and General Liability Internal Service Fund had a net position of \$1,498,965, after accruing an estimated \$7,154,151 in claims and judgments payable (\$6,289,225 for auto loss and \$864,926 for professional liability). This includes liabilities for claims incurred but not reported of \$2,429,454 for auto claims and \$799,239 for professional liability claims. These liabilities are based on the requirements of GASB Codification Section C50-Claims and Judgments, which requires a liability for claims be recorded in information prior to the issuance of the financial statements indicated that it is probable and the loss can be reasonably estimated.

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

Claims against the Sheriff totaled approximately \$2,349,021 during the current fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$7,154,151 left to pay. The fund has assets of \$8,654,821 at June 30, 2017 available to pay these claims. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE E – CONTINGENCIES (CONTINUED)

Fiscal Year		July 1,	Estimates	Claim Payments	June 30,
2014-15	\$	8,045,329	\$ 4,503,776	\$ (4,315,384)	\$ 8,233,721
2015-16		8,233,721	3,389,301	(4,140,617)	7,482,405
2016-17		7,482,405	2,349,021	(2,677,275)	7,154,151

Group Health and Life Insurance

The Sheriff provides health, accident and life insurance to its employees. Under this program, which is administered by a service agent, the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount of \$250,000 per person. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These interfund "premiums" are treated as an "inter-fund service" and are shown on the fund financial statements as an expenditure to the General Fund and revenue to the Internal Service Fund. Excess liability for claims over the stop-loss is provided for through a commercial insurance carrier.

For the 2016 claim loss year, three claims exceeded the \$250,000 stop-loss amount; however, one claimant was "lasered" by the excess carrier at \$450,000. Payments on the two claims that topped the \$250,000 threshold totaled \$712,864, which was \$212,864 in excess of coverage. The claims paid to date on the lasered employee totaled \$400,245; therefore, the stop-loss has not yet been breached. Any amounts over the stop-loss amount will be reimbursed through our excess coverage. For the first six months of the 2017 claim loss year, only two claims are on the large claim notification list and neither have topped the \$250,000 threshold as of June 30, 2017. At June 30, 2017, a liability of \$770,041 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 \$43,711 at June 30, 2017 available to pay these claims.

Changes in the balances of claims and judgments payable during the paid 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,
2014-15	\$	1,036,790	\$ 14,477,423	\$ (14,034,413)	\$ 1,479,800
2015-16		1,479,800	13,526,218	(13,764,884)	1,241,134
2016-17		1,241,134	15,231,977	(15,703,070)	770,041

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE E – CONTINGENCIES (CONTINUED)

2. Litigation

The Sheriff is named as a defendant in a number of lawsuits arising principally from claims related to automobile accidents, negligence, and discrimination. As discussed in Note E.1 above, the Sheriff is primarily self-insured with respect to claims of these types. The Sheriff's insurance department and its attorneys have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if possible, of the amount or range of potential loss to the Sheriff.

As a result of such review, loss contingencies, which could be reasonably estimated, have been categorized as "probable", "reasonably possible", and "remote", as defined in Governmental Accounting Standards Board Codification Section C50 – Claims and Judgments. Loss contingencies amounting to \$7,154,151 categorized as "probable" have been accrued in the Auto Loss and General Liability Internal Service Fund (see Note E.1 above).

3. Federal Assistance

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

Hurricane Katrina (1603-DR-LA)

The Sheriff incurred various emergency expenses (primarily on overtime and emergency supplies) related to Hurricane Katrina. In addition, several buildings and facilities owned by the Sheriff received storm damage. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$10,255,089 have been filed with FEMA and "obligated". For the fiscal year ended June 30, 2017, \$0- was received, bringing the total receipts to date to \$10,466,948, which includes administrative fees of \$86,276, leaving approved obligations of \$10,380,672. At year end, there are several projects where money is due to the Sheriff and others that might indicate a refund to FEMA is due for previous over-payments. The net result is a negative receivable balance of (\$125,958). This figure is netted against the other FEMA receivables recorded on the Statement of Net Position at June 30, 2017. Current year revenues recognized on this disaster totaled \$(493) as these potential refunds (de-obligations) are recognized. All of the work on these projects has been completed and the Sheriff is now working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

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

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

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HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE E – CONTINGENCIES (CONTINUED)

The Sheriff's Office provided emergency services before, during and after the Hurricane. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$5,952,120 have been filed with FEMA. Because costs related to this disaster are being reimbursed at a 90% rate, only \$5,356,908 was recorded as a receivable. The difference of \$595,212 is considered a local match and was funded by the Sheriff. For the fiscal year ended June 30, 2017, \$-0- was received, bringing the total receipts on this event to \$5,075,925. The balance of \$280,983 is recorded as a receivable in the Statement of Net Position at June 30, 2017. All work on these the projects have been completed as of the date of this report; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out and to collect the outstanding balance. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

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

The Sheriff's office again provided emergency services before, during and after the Hurricane. Special task forces were deployed in the worst affected areas. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$598,913 have been filed with FEMA. Because some of the costs related to this disaster are being reimbursed at less than a 100% rate, \$596,342 was authorized and \$593,667 was recorded as a receivable. The difference of \$2,675 is considered a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2017, \$-0- was received, bringing the total receipts on this event to \$593,667. The work on these projects has been completed and all of the eligible amounts due under this event have been paid; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

Tropical Storm Lee (4041-DR-LA)

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

The Sheriff's office again provided emergency services before, during and after the storm. Most of these costs are considered eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$134,016 have been filed with FEMA. Because the costs related to this disaster are being reimbursed at a 75 percent rate, only \$100,512 was recorded as a receivable. The difference of \$33,504 is considered a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2017, \$-0- was received, bringing the total receipts on this event to \$100,512. The work on these projects has been completed and all of the eligible amounts due under this event have been paid; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE E – CONTINGENCIES (CONTINUED)

Hurricane Isaac (4080-DR-LA)

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

The Sheriff's office provided emergency services before, during and after the storm. Most of these costs are considered eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$3,465,480 have been filed with FEMA and "obligated". \$5,655 is scheduled to be de-obligated, leaving a claim total of \$3,459,825. Because the costs related to this disaster are being reimbursed at a 75 percent rate, only \$2,594,869 was recorded as a receivable. The difference of \$864,956 is considered a local match and was funded by the Sheriff. For the fiscal year ended June 30, 2017, \$-0- was received, bringing the total receipts on this event to \$2,594,869. All work on these the projects have been completed as of the date of this report; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out and to collect the outstanding balance. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

LA Severe Flooding - 2016 - Baton Rouge/Livingston (4277-DR-LA)

On August 11, 2016, the Baton Rouge and surrounding Parishes were inundated with torrential rainfall which caused severe flooding through the area. The Livingston Parish Sheriff put out a mutual aid request for law enforcement personnel to help patrol his parish in the wake of the disaster. The Louisiana State Police coordinated the mutual aid responses and assigned the Livingston area to the Jefferson Parish Sheriff's Office. The JPSO provided manpower and high-water trucks to the area for approximately 14 days and incurred costs of \$247,197 on this effort. The State Police reimbursed JPSO \$247,197 utilizing FEMA funds received after the disaster was declared. All work on this project has been completed as of the date of this report and all amounts billed have been received.

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 for the benefit of sheriffs and their staffs, employees of the Louisiana Sheriff's Association, and employees of the fund, which is administered and controlled by a separate board of trustees. The System was established and provided for within LSA-RS 11:2171 of the Louisiana Revised Statutes.

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

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE F – OTHER INFORMATION (CONTINUED)

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 $3\frac{1}{3}$ rd 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 $3\frac{1}{3}$ rd percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of his average final compensation. Members with 20 or more years of service may retire with a reduced retirement at age 50.

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

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

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

Disability Benefits

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

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

Contributions

In accordance with State Statute LRS 11:103, contribution requirements for all employers are actuarially determined each year. The actuarially determined employer contribution rate for June 30, 2016 was 11.75%. For the year ended June 30, 2016, the actual employer contribution rate was 13.75% with the additional 2.00% being used to replenish reserves in the Plan's Funding Deposit Account.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE F – OTHER INFORMATION (CONTINUED)

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

For the year ended June 30, 2017, the contractually required composite contribution rate was 13.25% of annual payroll. The employee's rate is 10.25 per cent (effective July 1, 2013). For those employees hired before July 1, 1999, the Sheriff contributes 7.00 percent of the employee's 10.25 percent share and the employee contributes 3.25 percent. For those employees hired after July 1, 1999, the employee is responsible for the entire 10.25 percent.

Also in accordance with State Statutes, the LSPRF received ad valorem taxes, insurance premium taxes, and state revenue sharing funds from various agencies. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not consider special funding situations. Non-employer contributions are recognized as revenue by the fund and are excluded from pension expense for the year. The Sheriff's proportionate share of these non-employer contributions totaled \$3,877,983 during the measurement period. This amount is recognized in the government-wide financial Statements as On-Behalf Payments from Contributing Entities and is included in operating grants and contributions on the Statement of Activities.

Employer and employee contributions to LSPRF for fiscal year 2017 were as follows:

Source	Amount	Covered Payroll	Percent of Covered Payroll
Employee	\$ 7,345,976	\$ 71,668,047	10.25%
Employer	9,496,022	71,668,047	13.25%

In addition to the required employer contributions shown above, the Sheriff paid \$1,279,178 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 2017 to \$10,775,200.

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

At June 30, 2017, the Sheriff reported a liability of \$63,361,681 for its proportionate share of the LSPRF Net Pension Liability (NPL). The NPL for LSPRF was measured as of June 30, 2016, 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, 2016, the most recent measurement date, the Sheriff's proportion was 9.983099%, a decrease of (0.082622) from the June 30, 2015 proportion.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE F – OTHER INFORMATION (CONTINUED)

For the year ended June 30, 2017, the Sheriff recognized a total pension expense of \$11,002,117. This amount was made up of the following:

<u>Components of Pension Expense</u>	<u>Amount</u>
Sheriff's pension expenses per the LSPRF	\$ 9,675,638
Sheriff's amortization of its change in proportionate share	8,245
Sheriff's amortization of actual contributions over its proportionate share of contributions	(8,996)
Employee contributions paid for by the Sheriff	1,327,230
Total Pension Expense Recognized by Sheriff	<u>\$ 11,002,117</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	\$ -	\$ 6,645,939
b) Changes in assumptions	5,176,453	-
c) Net difference between projected and actual earnings on pension plan investments	15,868,949	-
d) Changes in proportion to NPL	456,398	503,947
e) Differences between the Sheriff's contributions and its proportionate share of contributions	-	30,375
f) Sheriff's contributions subsequent to the June 30, 2016 measurement date	10,775,200	-
	<u>\$ 32,277,000</u>	<u>\$ 7,180,261</u>

Deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the measurement date (\$10,775,200) will be recognized as a reduction of the LSPRF NPL in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, which net to \$14,321,539 will be recognized in pension expense as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amount of Amortization</u>
2018	\$ (1,708,368)
2019	(1,708,368)
2020	(6,330,675)
2021	(4,439,363)
2022	(66,605)
2023	(68,160)

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE F – OTHER INFORMATION (CONTINUED)

Actuarial Assumptions

The total pension liability for LSPRF in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurements:

Description	Assumptions/Methods
Valuation Date	June 30, 2016
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.6%, net of investment expense
Discount Rate	7.5%
Projected Salary Increases	5.5% (2.875% inflation and 2.625% merit)
Mortality Rates - Non-disabled	RP-2000 Employee Mortality Table (set back 1 year)
Mortality Rates - Disabled	RP-2000 Disabled Lives Mortality Table
Mortality Rates - Other	RP-2000 Healthy Annuitant Mortality Table (set back 1 year)
Expected Remaining Service Lives	2017 - 7yrs, 2016 - 6yrs, 2015 - 6yrs
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the LSPRF and includes previously granted costs of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees, as they were deemed not to be substantively automatic.

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

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Real Rate of Return
Cash and Cash Equivalents	0.0%	0.0%	0.0%
Equity Securities	60.0%	6.4%	3.9%
Bonds	25.0%	1.9%	0.5%
Alternative Investments	15.0%	4.3%	0.6%
Totals	<u>100.0%</u>		<u>5.0%</u>
Inflation			<u>2.7%</u>
Expected Arithmetic Rate of Return			<u>7.7%</u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE F – OTHER INFORMATION (CONTINUED)

Discount Rate. The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rates and that employer contributions from participating employers will be made at actuarially determined rates approved by PRSAC, taking into consideration the recommendation of the LSPRF's actuary. Based on those assumptions, the LSPRF's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share the NPL to Changes in the Discount Rate. The following presents the Sheriff's proportionate share of the NPL using the current discount rate of 7.5%, as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage higher than the current rate.

	1.0% Decrease	Current Discount Rate	1.0% Increase
	6.50%	7.50%	8.50%
Sheriff's Proportionate Share of the Net Pension Liability	\$ 107,499,550	\$ 63,361,681	\$ 26,931,105

Pension Plan Fiduciary Net Position. Detailed information about LSPRF's fiduciary net position is available in the separately issued 2016 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, 2017, the Sheriff had \$-0- in payables to LSPRF for the June 2017 employee and employer legally required contributions.

2. Other Post-Employment Benefits (OPEB)

Plan Description

The Sheriff's medical and life benefits are provided through a self-insured single-employer plan and are made available to employees upon actual retirement.

Although retirement eligibility occurs after 12 years of service, in practice employees historically have retired much later. After analysis of historical retirement age and service patterns, the retirement assumption selected is as follows: the earliest age of 50 and 30 years of service; age 60 and 25 years of service; or, age 70 and 10 years of service. Complete plan provisions are included in the official plan documents on file with the Sheriff's Insurance Division. There is no separate, audited GAAP-basis report issued for this OPEB plan.

**JEFFERSON PARISH SHERIFF'S OFFICE
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE F – OTHER INFORMATION (CONTINUED)

The life insurance amounts in force while employees are active are reduced by 50 percent upon retirement. The retiree pays 100 percent of the "cost" (i.e., the blended rate) for post-retirement life insurance, but it is only a partially unblended rate. Therefore, there is an implied subsidy by the employer. The blended rate, currently \$.27/\$1,000 per month, has been completely "unblended" using the mortality table assumption in the current valuation as a benchmark (described below under "Mortality Rate") to determine the actual costs 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 percent of retirees decline life insurance coverage.

Contribution Rates

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Plan provisions and contribution rates are contained in the official plan documents.

Funding Policy

Until 2008, the Sheriff recognized the cost of providing post-employment medical and life benefits (the Sheriff's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a "pay-as-you-go" basis. Effective with the fiscal year beginning July 1, 2008, the Sheriff implemented Government Accounting Standards Board Codification Section P50, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB Codification Section P50).

In 2017 and 2016, the Sheriff's portion of health care and life insurance funding cost for retired employees totaled \$1,752,379 and \$1,622,573, respectively. The current funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

Annual Required Contribution

The Sheriff's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB Codification Section P50. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB Codification Section P50) has been used for the post-employment benefits. The actuarially computed ARC for 2017 and 2016 are as follows:

	2017	2016
Normal Cost	\$ 784,406	\$ 754,237
30 year UAL Amortization Amount	2,578,746	2,479,563
Annual Required Contribution (ARC)	<u>\$ 3,363,152</u>	<u>\$ 3,233,800</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE F – OTHER INFORMATION (CONTINUED)

Net Post-employment Benefit Obligation (Asset)

The table below shows the Sheriff's Net Other Post-Employment Benefit (OPEB) Obligation (Asset) for fiscal years ended June 30, 2017 and 2016. This amount is included in Noncurrent Liabilities on the Statement of Net Position (See Note D.7).

	2017	2016
Beginning Net OPEB Obligation (Asset)	\$ 19,436,954	\$ 18,149,331
Annual Required Contribution	3,363,152	3,233,800
Interest on Net OPEB Obligation (Asset)	777,478	725,974
ARC Adjustment	(1,124,041)	(1,049,578)
OPEB Cost	3,016,589	2,910,196
Contributions	-	-
Current Year Retiree Premiums	(1,752,379)	(1,622,573)
Change in Net OPEB Obligation (Asset)	1,264,210	1,287,623
Ending Net OPEB Obligation (Asset)	\$ 20,701,164	\$ 19,436,954

The following table shows the Sheriff's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post-employment benefits (PEB) liability (asset) for 2017 and 2016:

Fiscal Year Ended	Annual OPEB Cost	Contributions	Percentage of Annual Cost Contributions	Net OPEB Liability (Asset)
June 30, 2017	\$ 3,016,589	1,752,379	58.09%	\$ 20,701,164
June 30, 2016	\$ 2,910,196	1,622,573	55.75%	\$ 19,436,954

Funded Status and Funding Progress

In the fiscal years ended June 30, 2017 and 2016, the Sheriff made no contributions to its post-employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the July 1, 2015 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at June 30, 2017 was \$46,375,779, which is defined as that portion, as determined by a particular actuarial cost method (the Sheriff uses the Projected Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE F – OTHER INFORMATION (CONTINUED)

	2017	2016
Actuarial Accrued Liability (AAL)	\$ 46,375,779	\$ 44,592,096
Actuarial Value of Plan Assets	-	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 46,375,779</u>	<u>\$ 44,592,096</u>
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.0%	0.0%
Covered Payroll	\$ 73,346,675	\$ 69,467,285
UAAL as a Percentage of Covered Payroll	63.23%	64.19%

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care costs trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Sheriff and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Sheriff and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Sheriff and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method

The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets

Since the Sheriff has chosen not to fund the plan as of this date, there are no assets in the plan. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codifications Section P50, will be used.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE F – OTHER INFORMATION (CONTINUED)

Turnover Rate

An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 12%. The rates for each age are below:

<u>Age</u>	<u>Turnover</u>
18 - 25	20.0%
26 - 40	14.0%
41 - 54	10.0%
55 +	8.0%

Post-employment Benefit Plan Eligibility Requirements

Based on past experience, it has been assumed that entitlement to benefits will commence upon the eligibility provisions described above under "Plan Description". Medical benefits are provided to employees upon retirement. Entitlement to benefits continues through Medicare to death.

Invest Return Assumption (Discount Rate)

GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expended to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4 percent annual investment return has been used in this valuation.

Health Care Cost Trend Rate

The expected rate of increase in medical cost is based on a graded schedule beginning with 8 percent annually, down to an ultimate annual rate of 5 percent for ten years out and later. Zero trend has been assumed for valuing life insurance.

Mortality Rate

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50 percent of the unloaded male mortality rate and 50 percent of the unloaded female mortality rates, was used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Method of Determining Value of Benefits

The "value of benefits" for the medical plan has been assumed to be the portion of the premium after retirement date expected to be paid by the Sheriff for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The medical rates provided are "unblended" rates for active and retired employees as required by GASB Codification Section P50. Based on plan experience, it has been assumed that 46.5 percent of retiring employees would decline post-retirement medical benefits. It has been further assumed that 90 percent of retirees would decline coverage upon Medicare eligibility (typically at age 65).

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE F- OTHER INFORMATION (CONTINUED)

Inflation Rate

Included in both the Investment Return Assumption and the Healthcare Cost Trend a rate noted above is an implicit inflation rate of 2.50 percent annually.

Projected Salary Increases

This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-retirement Benefit Increases

The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

OPEB Cost and Contributions – Last Three Fiscal Years

	OPEB Costs and Contributions		
	2017	2016	2015
OPEB Cost	\$ 3,016,589	\$ 2,910,196	\$ 4,251,718
Contributions	-	-	-
Retiree Premiums	1,752,379	1,622,573	1,609,775
Total Contributions and Premiums	1,752,379	1,622,573	1,609,775
Change in OPEB Obligation	\$ 1,264,210	\$ 1,287,623	\$ 2,641,943
% of Contribution to Cost	0.00%	0.00%	0.00%
% of Contribution Plus Premium to Cost	58.09%	55.75%	37.86%

3. Deferred Compensation Plan

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

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

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE F- OTHER INFORMATION (CONTINUED)

4. New Accounting and Reporting Pronouncements

As of June 30, 2017, the Government Accounting Standards Board (GASB) has issued several statements not yet implemented by JPSO. The Statements, which might impact JPSO, are as follows:

Governmental Accounting Standards Board Statement No. 75 (GASB 75)

The GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, in June 2015. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). The provisions of this Statement are effective for fiscal years beginning after June 15, 2017.

Governmental Accounting Standards Board Statement No. 83 (GASB 83)

The GASB issued Statement No. 83, *Certain Asset Retirement Obligations*, in November 2016. The provisions of this Statement are effective for fiscal years beginning after June 15, 2018.

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

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

Governmental Accounting Standards Board Statement No. 85 (GASB 85)

The GASB issued Statement No. 85, *Omnibus 2017*, in March 2017. The provisions of this Statement are effective for fiscal years beginning after June 15, 2017.

Governmental Accounting Standards Board Statement No. 86 (GASB 86)

The GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*, in May 2017. The provisions of this Statement are effective for fiscal years beginning after June 15, 2017.

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

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

5. Subsequent Events

On August 31, 2017, Sheriff Newell Normand retired from office after serving as Sheriff since November 2007. As a rule of law, the Chief Deputy of the office is then named the interim Sheriff. As such, on September 1, 2017, Joseph P. Lopinto III became the interim Sheriff of Jefferson Parish. A special election will be held on March 24, 2018 to complete the remainder of Sheriff Normand's original term of office.

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REQUIRED SUPPLEMENTARY INFORMATION

NET PENSION LIABILITY SCHEDULES

REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LOUISIANA SHERIFF'S PENSION & RELIEF FUND
LAST 10 FISCAL YEARS (\$ Amounts in thousands of dollars)

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

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

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

**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) 2017	(1) 2016	(1) 2015	(1) 2014	(1) 2013	(2) 2011	(2) 2010	(2) 2009	(2) 2008
Sheriff's contractually required contribution	(3)	9,496,024	9,374,721	9,509,966	\$ 8,847,635	\$ 8,497,140	-	-	-	-
Contributions by Sheriff in relation to the contractually required contribution		9,496,022	9,374,428	9,509,966	8,848,519	8,495,673	-	-	-	-
Contribution deficiency (excess)	(4)	\$ 2	\$ 293	\$ 0	\$ (884)	\$ 1,467	\$ -	\$ -	\$ -	\$ -
Sheriff's covered-employee payroll (CEP)		71,668,047	68,179,704	66,737,336	\$ 63,696,949	\$ 64,129,338	-	-	-	-
Contractually required contributions as a percentage of covered-employee payroll (CEP)		13.25%	13.75%	14.25%	13.89%	13.25%	-	-	-	-

(1) The amounts presented are for the fiscal year ended June 30, XX for each year.

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

(3) Information obtained from monthly pension reports filed with the Louisiana Sheriff's Pension and Relief Fund (the plan fiduciary).

(4) Differences related to miscellaneous refunds or timing issues that occurred during the year.

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COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

**COMBINING STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS**

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

COMMISSARY SALES FUND

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

USPS ASSET FORFEITURE FUND

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

STATE ASSET FORFEITURE FUND

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

RUDE PROGRAM

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

WIDOWS AND ORPHANS

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

RECREATION AND RELIEF FUND

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

DEPUTY SCHOLARSHIP FUND

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

REGION 1 COMMUNICATIONS O & M

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

RESERVE DEPUTIES OPERATING FUND

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

CRIME LAB FEES FUND

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

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

DRUG ENFORCEMENT FUND

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

MULTI-JURISDICTIONAL TASK FORCE

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

PROJECT INCOME

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

STATE AND LOCAL GRANTS

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

LOCAL LAW ENFORCEMENT BLOCK GRANT PROGRAM

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

DEBT SERVICE FUNDS

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

LED SINKING FUND

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

CAPITAL PROJECT FUNDS

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

COMPUTER EQUIPMENT

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANANON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
AS OF JUNE 30, 2017

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	\$ -	\$ 406,504	\$ -	\$ -	\$ -	\$ -	\$ 58,505	\$ -	\$ 465,009
USPS Asset Forfeiture	1,102	-	-	-	-	-	-	-	1,102
State Asset Forfeiture	-	1,030,088	-	-	-	-	-	-	1,030,088
RUDE Program	-	196,002	-	-	-	-	-	-	196,002
Widows and Orphans	-	6,587	-	-	-	-	-	-	6,587
Recreation and Relief	-	59,472	-	-	-	-	-	-	59,472
Deputy Scholarship	-	15,771	-	-	-	-	-	-	15,771
Region 1 Communications O & M	-	-	-	-	-	95,009	-	-	95,009
Reserve Deputies Operating Fund	-	216,545	-	-	-	-	-	-	216,545
Crime Lab Fees	-	654,009	-	30,869	-	-	14,364	-	699,242
Drug Enforcement Fund	74,138	-	-	-	-	-	-	-	74,138
Multi-Jurisdictional Task Force	-	-	-	-	-	9,964	-	-	9,964
Project Income	-	39	-	-	-	-	-	-	39
State and Local Grants	-	404	-	-	-	-	-	-	404
Local Law Enforcement Block Grants & JAG Grants	-	122,399	-	-	-	612	-	-	123,011
TOTAL SPECIAL REVENUE	75,240	2,707,820	-	30,869	-	105,585	72,869	-	2,992,383
DEBT SERVICE									
LED Sinking Fund	279	-	-	-	-	-	-	-	279
TOTAL DEBT SERVICE	279	-	-	-	-	-	-	-	279
CAPITAL PROJECTS									
Computer Equipment	-	2,631,752	-	-	-	-	-	-	2,631,752
TOTAL CAPITAL PROJECTS	-	2,631,752	-	-	-	-	-	-	2,631,752
COMBINED TOTALS - NON-MAJOR GOVERNMENTAL FUNDS	\$ 75,519	\$ 5,339,572	\$ -	\$ 30,869	\$ -	\$ 105,585	\$ 72,869	\$ -	\$ 5,624,414

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
AS OF JUNE 30, 2017

LIABILITIES AND FUND BALANCES

FUND	LIABILITIES				FUND BALANCES (DEFICITS)				TOTAL FUND BALANCE	TOTAL LIABILITIES AND FUND BALANCE
	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	UNEARNED REVENUE	TOTAL LIABILITIES	NON- SPENDABLE	RESTRICTED	COMMITTED	ASSIGNED		
SPECIAL REVENUE										
Commissary Sales	\$ 8,449	\$ -	\$ -	\$ 8,449	\$ -	\$ -	\$ -	\$ 456,560	\$ 456,560	\$ 465,009
USPS Asset Forfeiture	-	-	-	-	-	-	-	1,102	1,102	1,102
State Asset Forfeiture	48,886	-	-	48,886	-	-	-	981,202	981,202	1,030,088
RUDE Program	-	-	-	-	-	-	-	196,002	196,002	196,002
Widows and Orphans	-	-	-	-	-	-	-	6,587	6,587	6,587
Recreation and Relief	-	-	-	-	-	-	-	59,472	59,472	59,472
Deputy Scholarship	-	-	-	-	-	-	-	15,771	15,771	15,771
Region 1 Communications O & M	-	95,009	-	95,009	-	-	-	-	-	95,009
Reserve Deputies Operating Fund	-	-	-	-	-	-	-	216,545	216,545	216,545
Crime Lab Fees	25,600	-	-	25,600	-	-	-	673,642	673,642	699,242
Drug Enforcement Fund	-	-	-	-	-	-	-	74,138	74,138	74,138
Multi-Jurisdictional Task Force	6,730	2,433	-	9,163	-	-	-	801	801	9,964
Project Income	-	-	-	-	-	-	-	39	39	39
State and Local Grants	-	-	-	-	-	-	-	404	404	404
Local Law Enforcement Block Grants & JAG Grants	-	120,797	-	120,797	-	-	-	2,214	2,214	123,011
TOTAL SPECIAL REVENUE	89,665	218,239	-	307,904	-	-	-	2,684,479	2,684,479	2,992,383
DEBT SERVICE										
LED Sinking Fund	-	-	-	-	-	279	-	-	279	279
TOTAL DEBT SERVICE	-	-	-	-	-	279	-	-	279	279
CAPITAL PROJECTS										
Computer Equipment	-	-	-	-	-	-	-	2,631,752	2,631,752	2,631,752
TOTAL CAPITAL PROJECTS	-	-	-	-	-	-	-	2,631,752	2,631,752	2,631,752
COMBINED TOTALS - NON-MAJOR GOVERNMENTAL FUNDS	\$ 89,665	\$ 218,239	\$ -	\$ 307,904	\$ -	\$ 279	\$ -	\$ 5,316,231	\$ 5,316,510	\$ 5,624,414

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017

(Continued)

SPECIAL REVENUE											
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS											
	COMMISSARY SALES	USPS ASSET FORFEITURE	STATE ASSET FORFEITURE	RUDE PROGRAM	WIDOWS AND ORPHANS	RECREATION AND RELIEF	DEPUTY SCHOLARSHIP	REGION 1 COMMUNICATIONS O & M	RESERVE DEPUTIES OPERATING	CRIME LAB FEES	TOTAL FUNDS WITH ANNUAL BUDGETS
REVENUES											
Taxes											
Property taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$
Sales taxes	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	311,826	-	-	311,826
Service charges, fees, and commissions	729,136	-	-	-	-	21,950	-	-	23,313	391,795	1,166,195
Fines and forfeitures	-	-	840,777	-	-	-	-	-	-	-	840,777
Interest	10,159	1	13,588	2,008	69	686	165	-	2,180	6,267	35,123
Miscellaneous	2,082	-	-	8,541	-	1,000	-	-	-	-	11,623
TOTAL REVENUES	741,377	1	854,365	10,549	69	23,636	165	311,826	25,493	398,063	1,365,544
EXPENDITURES											
Current											
Public Safety											
Executive	-	-	-	-	-	-	-	-	-	-	-
Civil and Support	-	-	-	-	-	34,479	-	-	-	-	34,479
Finance and Administrative	-	-	-	-	-	-	-	311,826	-	-	311,826
Fleet	-	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	-	-	4,302	-	4,302
Technical Services	-	-	-	-	-	-	-	-	-	228,012	228,012
Internal Management	-	-	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	1,410,126	-	-	-	-	-	-	-	1,410,126
Narcotics	-	-	-	-	-	-	-	-	-	-	-
Corrections	525,007	-	-	-	-	-	-	-	-	-	525,007
Non-departmental	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest and agent/issue costs	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-
Finance and Administrative	-	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	-	-	-	-	-	-	-	-	-
Narcotics	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	525,007	-	1,410,126	-	-	34,479	-	311,826	4,302	228,012	1,913,752
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	216,370	1	(555,761)	10,549	69	(10,843)	165	-	21,191	170,051	(148,208)
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(181,750)	-	-	-	-	-	-	-	-	-	(181,750)
Capital leases	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Payment to refunding escrow agent	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(181,750)	-	-	-	-	-	-	-	-	-	(181,750)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	34,620	1	(555,761)	10,549	69	(10,843)	165	-	21,191	170,051	(329,958)
FUND BALANCE											
Beginning of year	421,940	1,101	1,536,963	185,453	6,518	70,315	15,606	-	195,354	503,591	2,936,841
End of year	\$ 456,560	\$ 1,102	\$ 981,202	\$ 196,002	\$ 6,587	\$ 59,472	\$ 15,771	\$ -	\$ 216,545	\$ 673,642	\$ 2,606,883

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017

	SPECIAL REVENUE							DEBT SERVICE	CAPITAL PROJECTS	COMBINED TOTALS
	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS									
	DRUG ENFORCEMENT	MULTI-JURISDICTIONAL TASK FORCE	PROJECT INCOME	STATE AND LOCAL GRANTS	LOCAL LAW ENFORCEMENT BLOCK GRANTS & JAG GRANTS	TOTAL FUNDS WITHOUT ANNUAL BUDGETS	TOTAL SPECIAL REVENUE	LED SINKING	COMPUTER EQUIPMENT	NONMAJOR GOVERNMENTAL FUNDS
REVENUES										
Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Property taxes	-	-	-	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	43,522	-	321,725	(10,781)	376,028	687,854	-	-	687,854
Service charges, fees, and commissions	-	-	-	-	-	-	1,166,193	-	-	1,166,193
Fines and forfeitures	74,227	-	-	-	-	74,227	915,004	-	-	915,004
Interest	723	1	39	374	1,267	2,404	37,527	5	22,529	60,061
Miscellaneous	-	-	-	-	-	-	11,623	-	-	11,623
TOTAL REVENUES	74,950	43,523	39	322,099	12,048	452,659	2,818,703	5	22,529	2,840,737
EXPENDITURES										
Current										
Public Safety										
Executive	-	-	-	-	-	-	-	-	-	-
Civil and Support	-	-	-	-	-	-	-	-	-	-
Finance and Administrative	-	-	-	40,000	10,781	50,781	34,479	-	-	34,479
Fleet	-	-	-	-	-	-	362,607	-	-	362,607
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	4,302	-	-	4,302
Technical Services	-	-	-	-	-	-	228,012	-	-	228,012
Internal Management	-	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	43,522	-	-	-	43,522	1,453,648	-	-	1,453,648
Narcotics	49,671	-	-	-	-	49,671	49,671	-	-	49,671
Corrections	-	-	-	-	-	-	525,007	-	-	525,007
Non-departmental	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	1,290,000	-	1,290,000
Interest and agent/issue costs	-	-	-	-	-	-	-	292,100	-	292,100
Capital outlay	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Finance and Administrative	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	-	323,690	-	323,690	323,690	-	-	323,690
Narcotics	27,060	-	-	-	-	27,060	27,060	-	-	27,060
TOTAL EXPENDITURES	76,731	43,522	-	352,690	10,781	494,724	3,008,476	1,582,100	-	4,590,576
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,781)	1	39	(41,091)	1,267	(42,065)	(190,273)	(1,582,095)	22,529	(1,749,839)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	41,965	-	41,965	41,965	1,581,700	500,000	2,123,665
Transfers out	-	-	-	-	-	-	(181,750)	-	-	(181,750)
Capital leases	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	41,965	-	41,965	(139,785)	1,581,700	500,000	1,941,915
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(1,781)	1	39	374	1,267	(100)	(330,058)	(395)	522,529	192,076
FUND BALANCE										
Beginning of year	75,919	800	-	30	947	77,696	3,014,537	674	2,109,223	5,124,434
End of year	74,138	801	39	404	2,214	77,596	2,684,479	279	2,631,752	5,116,310

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, 2017

	TOTAL - ALL FUNCTIONS					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	311,826	-	311,826	325,150	(13,324)	390,250
Service charges, fees, and commissions	1,166,195	-	1,166,195	1,152,500	13,695	1,189,000
Fines and forfeitures	840,777	-	840,777	800,000	40,777	501,500
Interest	35,123	-	35,123	32,425	2,698	12,575
Miscellaneous	11,623	-	11,623	12,025	(402)	10,750
TOTAL REVENUES	2,365,544	-	2,365,544	2,322,100	43,444	2,104,075
EXPENDITURES						
Current						
Public Safety						
Salaries and benefits	25,000	-	25,000	25,000	-	25,000
General operating expenditures	505,762	-	505,762	526,150	20,388	432,500
Materials and supplies	236,257	(4,428)	231,829	234,500	2,671	153,250
Cost of goods sold	441,287	43,029	484,316	475,000	(9,316)	430,000
Travel	1,904	-	1,904	-	(1,904)	-
Programs and activities	2,158	-	2,158	5,000	2,842	17,500
Miscellaneous	4,030	-	4,030	5,000	970	20,000
Capital outlay	1,297,354	90,477	1,387,831	1,302,000	(85,831)	630,000
TOTAL EXPENDITURES	2,513,752	129,078	2,642,830	2,572,650	(70,180)	1,708,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(148,208)	(129,078)	(277,286)	(250,550)	(26,736)	395,825
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(181,750)	-	(181,750)	(181,750)	-	(198,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(181,750)	-	(181,750)	(181,750)	-	(198,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(329,958)	(129,078)	(459,036)	(432,300)	(26,736)	197,825
FUND BALANCE						
Beginning of year	2,936,841	212,013	3,148,854	3,148,854	-	3,142,419
End of year	\$ 2,606,883	\$ 82,935	\$ 2,689,818	\$ 2,716,554	\$ (26,736)	\$ 3,340,244

(Continued)

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, 2017

COMMISSARY SALES SPECIAL REVENUE FUND

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	729,136	-	729,136	720,000	9,136	750,000
Fines and forfeitures	-	-	-	-	-	-
Interest	10,159	-	10,159	9,000	1,159	3,750
Miscellaneous	2,082	-	2,082	2,750	(668)	2,250
TOTAL REVENUES	741,377	-	741,377	731,750	9,627	756,000
EXPENDITURES						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	5,000
Materials and supplies	65,293	(4,428)	60,865	65,000	4,135	65,000
Cost of goods sold	441,287	43,029	484,316	475,000	(9,316)	430,000
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	4,030	-	4,030	5,000	970	20,000
Capital outlay	14,397	-	14,397	5,000	(9,397)	5,000
TOTAL EXPENDITURES	525,007	38,601	563,608	550,000	(13,608)	525,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	216,370	(38,601)	177,769	181,750	(3,981)	231,000
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(181,750)	-	(181,750)	(181,750)	-	(198,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(181,750)	-	(181,750)	(181,750)	-	(198,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	34,620	(38,601)	(3,981)	-	(3,981)	33,000
FUND BALANCE						
Beginning of year	421,940	47,050	468,990	468,990	-	467,916
End of year	\$ 456,560	\$ 8,449	\$ 465,009	\$ 468,990	\$ (3,981)	\$ 500,916

(Continued)

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, 2017

USPS ASSET FORFEITURE SPECIAL REVENUE FUND

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	1,500
Interest	1	-	1	-	1	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1,500</u>
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1,500</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1,500</u>
FUND BALANCE						
Beginning of year	1,101	-	1,101	1,101	-	1,000
End of year	<u>\$ 1,102</u>	<u>\$ -</u>	<u>\$ 1,102</u>	<u>\$ 1,101</u>	<u>\$ 1</u>	<u>\$ 2,500</u>

(Continued)

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, 2017

STATE ASSET FORFEITURE SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	840,777	-	840,777	800,000	40,777	500,000
Interest	13,588	-	13,588	13,000	588	5,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	854,365	-	854,365	813,000	41,365	505,000
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	162,641	-	162,641	169,000	6,359	31,500
Materials and supplies	54,057	-	54,057	55,000	943	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	1,193,428	(46,944)	1,146,484	1,067,000	(79,484)	525,000
TOTAL EXPENDITURES	1,410,126	(46,944)	1,363,182	1,291,000	(72,182)	556,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(555,761)	46,944	(508,817)	(478,000)	(30,817)	(51,500)
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 SOURCES (USES)	(555,761)	46,944	(508,817)	(478,000)	(30,817)	(51,500)
FUND BALANCE						
Beginning of year	1,536,963	1,942	1,538,905	1,538,905	-	1,539,685
End of year	\$ 981,202	\$ 48,886	\$ 1,030,088	\$ 1,060,905	\$ (30,817)	\$ 1,488,185

(Continued)

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, 2017

RUDE PROGRAM SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	2,008	-	2,008	1,750	258	500
Miscellaneous	8,541	-	8,541	8,250	291	8,500
TOTAL REVENUES	10,549		10,549	10,000	549	9,000
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,549	-	10,549	10,000	549	9,000
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 SOURCES (USES)	10,549	-	10,549	10,000	549	9,000
FUND BALANCE						
Beginning of year	185,453	-	185,453	185,453	-	185,712
End of year	\$ 196,002	\$ -	\$ 196,002	\$ 195,453	\$ 549	\$ 194,712

(Continued)

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, 2017

WIDOWS AND ORPHANS SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	69	-	69	25	44	25
Miscellaneous	-	-	-	25	(25)	-
TOTAL REVENUES	69	-	69	50	19	25
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	69	-	69	50	19	25
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 SOURCES (USES)	69	-	69	30	19	25
FUND BALANCE						
Beginning of year	6,518	-	6,518	6,518	-	6,523
End of year	\$ 6,587	\$ -	\$ 6,587	\$ 6,568	\$ 19	\$ 6,548

(Continued)

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, 2017

RECREATION AND RELIEF SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	21,950	-	21,950	22,500	(550)	22,500
Fines and forfeitures	-	-	-	-	-	-
Interest	686	-	686	500	186	250
Miscellaneous	1,000	-	1,000	1,000	-	-
TOTAL REVENUES	23,636	-	23,636	24,000	(364)	22,750
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	34,479	-	34,479	32,250	(2,229)	32,250
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	2,500	2,500	15,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	34,479	-	34,479	34,750	271	47,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,843)	-	(10,843)	(10,750)	(93)	(24,500)
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 SOURCES (USES)	(10,843)	-	(10,843)	(10,750)	(93)	(24,500)
FUND BALANCE						
Beginning of year	70,315	-	70,315	70,315	-	69,982
End of year	\$ 59,472	\$ -	\$ 59,472	\$ 59,565	\$ (93)	\$ 45,482

(Continued)

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, 2017

DEPUTY SCHOLARSHIP SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$	\$	\$	\$	\$	\$
Sales taxes						
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	165		165	150	15	50
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	165		165	150	15	50
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	165	-	165	150	15	50
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 SOURCES (USES)	165	-	165	150	15	50
FUND BALANCE						
Beginning of year	15,606	-	15,606	15,606	-	15,596
End of year	\$ 15,771	\$ -	\$ 15,771	\$ 15,756	\$ 15	\$ 15,646

(Continued)

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, 2017

REGION 1 COMMUNICATIONS O & M SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	311,826	-	311,826	325,150	(13,324)	390,250
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	311,826	-	311,826	325,150	(13,324)	390,250
EXPENDITURES						
Current						
Public Safety						
Finance and Administrative						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	311,826	-	311,826	325,150	13,324	390,250
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	311,826	-	311,826	325,150	13,324	390,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-
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 SOURCES (USES)	-	-	-	-	-	-
FUND BALANCE						
Beginning of year	-	-	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

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, 2017

RESERVE DEPUTIES OPERATING SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	23,313	-	23,313	25,000	(1,687)	31,500
Fines and forfeitures	-	-	-	-	-	-
Interest	2,180	-	2,180	2,000	180	500
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	25,493	-	25,493	27,000	(1,507)	32,000
EXPENDITURES						
Current						
Public Safety						
Special Operations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	750
Materials and supplies	240	-	240	2,750	2,510	3,500
Cost of goods sold	-	-	-	-	-	-
Travel	1,904	-	1,904	-	(1,904)	-
Programs and activities	2,158	-	2,158	2,500	342	2,500
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	4,302	-	4,302	5,250	948	6,750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,191	-	21,191	21,750	(559)	25,250
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 SOURCES (USES)	21,191	-	21,191	21,750	(559)	25,250
FUND BALANCE						
Beginning of year	195,354	-	195,354	195,354	-	195,034
End of year	\$ 216,545	\$ -	\$ 216,545	\$ 217,104	\$ (559)	\$ 220,284

(Continued)

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, 2017

CRIME LAB FEES SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$	\$	\$	\$	\$	\$
Sales taxes						
Intergovernmental						
Service charges, fees, and commissions	391,796	-	391,796	385,000	6,796	385,000
Fines and forfeitures						
Interest	6,267	-	6,267	6,000	267	2,500
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	398,063	-	398,063	391,000	7,063	387,500
EXPENDITURES						
Current						
Public Safety						
Technical Services						
Salaries and benefits	25,000	-	25,000	25,000	-	25,000
General operating expenditures	31,295	-	31,295	32,000	705	5,000
Materials and supplies	82,188	-	82,188	79,500	(2,688)	32,500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	89,529	137,421	226,950	230,000	3,050	100,000
TOTAL EXPENDITURES	228,012	137,421	365,433	366,500	1,067	182,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	170,051	(137,421)	32,630	24,500	8,130	205,000
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 SOURCES (USES)	170,051	(137,421)	32,630	24,500	8,130	205,000
FUND BALANCE						
Beginning of year	503,591	163,021	666,612	666,612	-	660,971
End of year	\$ 673,642	\$ 25,600	\$ 699,242	\$ 691,112	\$ 8,130	\$ 865,971

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

**NON-MAJOR DEBT SERVICE FUND
LED SINKING FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>ACTUAL</u>
REVENUES	
Taxes	\$ -
Intergovernmental	-
Service charges, fees and commissions	-
Fines and forfeitures	-
Interest	5
Miscellaneous	-
TOTAL REVENUES	<u>5</u>
EXPENDITURES	
Current	
Finance and Administrative	
Salaries and benefits	-
General operating expenditures	-
Materials and supplies	-
Cost of goods sold	-
Travel	-
Programs and activities	-
Miscellaneous	-
Capital outlay	-
Intergovernmental	-
Debt Service	
Principal	1,290,000
Interest and agent/issue costs	292,100
TOTAL EXPENDITURES	<u>1,582,100</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,582,095)</u>
OTHER FINANCING SOURCES (USES)	
Operating transfers in	1,581,700
Operating transfers out	-
Payment to refunding escrow agent	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,581,700</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(395)</u>
FUND BALANCE	
Beginning of year	674
End of year	\$ <u>279</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR CAPITAL PROJECT FUND
COMPUTER EQUIPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2017

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	254,065	22,529	276,594
Miscellaneous	-	-	-
TOTAL REVENUES	254,065	22,529	276,594
EXPENDITURES			
Capital outlay			
Public Safety			
Finance and Administration			
Computer supplies and licenses	60,980	-	60,980
Professional services	-	-	-
Construction	-	-	-
Equipment	6,583,862	-	6,583,862
Miscellaneous	-	-	-
TOTAL EXPENDITURES	6,644,842	-	6,644,842
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,390,777)	22,529	(6,368,248)
OTHER FINANCING SOURCES (USES)			
Transfers in	8,500,000	500,000	9,000,000
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	8,500,000	500,000	9,000,000
NET CHANGE IN FUND BALANCES	\$ 2,109,223	522,529	\$ 2,631,752
FUND BALANCE			
Beginning of year		2,109,223	
End of year		\$ 2,631,752	

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 FUNDS

This fund provides coverage for property damage and personal injury cases caused by employees of the Sheriff. Limited coverage is provided through participation in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). This program provides coverage on professional liability cases at the rate of \$100,000/claim \$500,000/aggregate. For amounts in excess of this coverage, the Sheriff is self-insured. For auto loss claims, the Sheriff is self-insured up to \$1,750,000 per accident. Excess liability coverage is in effect for all claims over \$1,750,000, but not exceeding \$4,000,000. All claims are accounted for in this fund.

GROUP HEALTH AND LIFE INSURANCE FUND

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2017
ASSETS			
Cash and cash equivalents	\$ 1,052,186	\$ 43,711	\$ 1,095,897
Share of pooled assets - general pool	-	-	-
Share of pooled assets - bureau pool	-	-	-
Investments	6,885,135	-	6,885,135
Accounts receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Prepays	717,500	-	717,500
Other assets	-	-	-
TOTAL ASSETS	8,654,821	43,711	8,698,532
LIABILITIES			
Current Liabilities			
Accounts payable	1,705	106,716	108,421
Due to other funds	-	200,000	200,000
Unearned revenue	-	-	-
Claims and judgments payable	-	770,041	770,041
Non-Current Liabilities			
Claims and judgments payable	7,154,151	-	7,154,151
TOTAL LIABILITIES	7,155,856	1,076,757	8,232,613
NET POSITION			
Restricted - claims	1,498,965	-	1,498,965
Unrestricted	-	(1,033,046)	(1,033,046)
TOTAL NET POSITION	\$ 1,498,965	\$ (1,033,046)	\$ 465,919

**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, 2017**

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2017
REVENUES			
Service charges, fees and commissions			
Premiums	\$ 4,722,020	\$ 15,500,918	\$ 20,222,938
Miscellaneous			
Subrogations	360,658	179,046	539,704
Claims refunds	-	-	-
Other	-	-	-
	<u>360,658</u>	<u>179,046</u>	<u>539,704</u>
TOTAL REVENUES	<u>5,082,678</u>	<u>15,679,964</u>	<u>20,762,642</u>
EXPENSES			
Claims and judgments	2,464,319	15,231,977	17,696,296
Administrative expenses	17,575	593,098	610,673
Premiums	1,074,005	2,634,602	3,708,607
Miscellaneous	-	41,525	41,525
	<u>3,555,899</u>	<u>18,501,202</u>	<u>22,057,101</u>
TOTAL EXPENSES	<u>3,555,899</u>	<u>18,501,202</u>	<u>22,057,101</u>
OPERATING INCOME (LOSS)	1,526,779	(2,821,238)	(1,294,459)
NONOPERATING REVENUES			
Interest income	59,605	10,728	70,333
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,586,384	(2,810,510)	(1,224,126)
TRANSFERS IN	-	2,000,000	2,000,000
TRANSFERS OUT	-	-	-
CHANGE IN NET POSITION	1,586,384	(810,510)	775,874
NET POSITION			
Beginning of year	(87,419)	(222,536)	(309,955)
End of year	<u>\$ 1,498,965</u>	<u>\$ (1,033,046)</u>	<u>\$ 465,919</u>

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

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2017**

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS
			JUNE 30, 2017
CASH FLOWS FROM OPERATING ACTIVITIES			
Premiums received from employer	\$ 4,722,020	\$ 12,379,423	\$ 17,101,443
Premiums received from employees	-	1,978,534	1,978,534
Premiums received from retirees and others	-	1,142,961	1,142,961
Receipts from subrogations	360,658	179,046	539,704
Claims and judgments paid	(2,792,573)	(15,703,070)	(18,495,643)
Administrative fees paid	(15,870)	(568,726)	(584,596)
Insurance premiums paid	(1,791,505)	(2,576,316)	(4,367,821)
Miscellaneous expenses paid	-	(41,525)	(41,525)
Amounts paid to other funds	(60,351)	(120,993)	(181,344)
Amounts received from other funds	-	-	-
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>422,379</u>	<u>(3,330,666)</u>	<u>(2,908,287)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Operating transfers in	-	2,000,000	2,000,000
Operating transfers out	-	-	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	(5,638,131)	(1,685)	(5,639,816)
Maturities of investments	5,594,925	270,426	5,865,351
Interest received	59,605	10,728	70,333
NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES	<u>16,399</u>	<u>279,469</u>	<u>295,868</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>438,778</u>	<u>(1,051,197)</u>	<u>(612,419)</u>
CASH AND CASH EQUIVALENTS			
Beginning of year	613,408	1,094,908	1,708,316
End of year	<u>\$ 1,052,186</u>	<u>\$ 43,711</u>	<u>\$ 1,095,897</u>

(Continued)

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

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2017**

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS
			JUNE 30, 2017
RECONCILIATION TO BALANCE SHEET			
Cash and Cash Equivalents	\$ 1,052,186	\$ 43,711	\$ 1,095,897
Share of Pooled Assets - General Pool	-	-	-
TOTAL	\$ 1,052,186	\$ 43,711	\$ 1,095,897
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ 1,526,779	\$ (2,821,238)	\$ (1,294,459)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Add back write-offs to bad debt	-	-	-
Changes in assets and liabilities:			
(Increase) decrease in:			
accounts receivable	-	-	-
due from other funds	-	-	-
other assets	(717,500)	58,286	(659,214)
Increase (decrease) in:			
accounts payable	1,705	24,372	26,077
due to other funds	(60,351)	(120,993)	(181,344)
claims payable	(328,254)	(471,093)	(799,347)
other liabilities	-	-	-
Net adjustments	(1,104,400)	(509,428)	(1,613,828)
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	\$ 422,379	\$ (3,330,666)	\$ (2,908,287)

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COMBINING STATEMENTS

AGENCY FUNDS

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

TAX COLLECTOR FUND

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

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

PAYMENT IN LIEU OF TAXES

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

SHERIFF'S ACCOUNT

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

INMATE DEPOSIT FUND

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

PROPERTY AND EVIDENCE

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	TAX COLLECTOR	PAYMENT IN LIEU OF TAXES	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	COMBINED TOTALS JUNE 30, 2017
ASSETS						
Cash and cash equivalents	\$ 202,908	\$ -	2,417,774	\$ 443,412	\$ -	\$ 3,064,094
Share of pooled assets - General Pool	-	-	-	-	126,194	126,194
Share of pooled assets - Bureau Pool	47,856,615	-	-	-	-	47,856,615
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	48,059,523	-	2,417,774	443,412	126,194	51,046,903
LIABILITIES						
Liabilities						
Due to other funds	-	-	-	58,505	-	58,505
Due to taxing bodies and others	48,059,523	-	2,417,774	384,907	126,194	50,988,398
Total Liabilities	48,059,523	-	2,417,774	443,412	126,194	51,046,903
NET POSITION	\$ -	\$ -	-	\$ -	\$ -	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2017

	TAX COLLECTOR	PAYMENT IN LIEU OF TAXES	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	COMBINED TOTALS JUNE 30, 2017
ADDITIONS						
Tax, fines, commissions and other fees	\$ 844,666,339	\$ 1,226,096	\$ -	\$ -	\$ -	\$ 845,892,435
Deposits:						
Sheriff's sales	-	-	15,018,420	-	-	15,018,420
Garnishments	-	-	3,788,191	-	-	3,788,191
Inmate deposits	-	-	-	1,158,234	-	1,158,234
Other	-	-	429,505	-	-	429,505
Amounts received from other funds	979,910	-	-	-	-	979,910
Interest	1,886,631	-	37,685	4,946	1,318	1,930,580
Total Additions	847,532,880	1,226,096	19,273,801	1,163,180	1,318	869,197,275
REDUCTIONS						
Deposits Settled To:						
Sheriff's General Fund	96,380,665	88,949	4,212,986	-	-	100,682,600
Taxing bodies and others	748,934,758	1,137,147	890,514	8,175	-	750,970,594
Litigants/defendants	-	-	10,166,386	-	-	10,166,386
Attorneys, appraisers, and others	-	-	4,464,612	-	-	4,464,612
Other Reductions:						
Commissary Sales Fund	-	-	-	-	-	-
Inmate withdrawals	-	-	-	394,463	-	394,463
Amounts paid to other funds	1,024,162	-	35,864	750,401	-	1,810,427
Total Reductions	846,339,585	1,226,096	19,770,362	1,153,039	-	868,489,082
NET CHANGE IN DEPOSIT BALANCES	1,193,295	-	(496,561)	10,141	1,318	708,193
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS						
BEGINNING OF YEAR	46,866,228	-	2,914,335	433,271	124,876	50,338,710
END OF YEAR	\$ 48,059,523	\$ -	\$ 2,417,774	\$ 443,412	\$ 126,194	\$ 51,046,903

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2017

	ALL AGENCY FUNDS - COMBINED			
	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017
ASSETS				
Cash and cash equivalents	\$ 3,643,028	\$ 21,375,117	\$ (21,954,051)	\$ 3,064,094
Share of pooled assets - General Pool	124,876	1,227,414	(1,226,096)	126,194
Share of pooled assets - Bureau Pool	46,570,806	846,594,744	(845,308,935)	47,856,615
Due from other funds	44,252	-	(44,252)	-
TOTAL ASSETS	50,382,962	869,197,275	(868,533,334)	51,046,903
LIABILITIES				
Liabilities				
Due to other funds	113,611	58,505	(113,611)	58,505
Due to taxing bodies and others	50,269,351	869,138,770	(868,419,723)	50,988,398
Total Liabilities	50,382,962	869,197,275	(868,533,334)	51,046,903
NET POSITION	\$ -	\$ -	\$ -	\$ -

	TAX COLLECTOR AGENCY FUND			
	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017
ASSETS				
Cash and cash equivalents	\$ 295,422	\$ 938,136	\$ (1,030,650)	\$ 202,908
Share of pooled assets - General Pool	-	-	-	-
Share of pooled assets - Bureau Pool	46,570,806	846,594,744	(845,308,935)	47,856,615
Due from other funds	44,252	-	(44,252)	-
TOTAL ASSETS	46,910,480	847,532,880	(846,383,837)	48,059,523
LIABILITIES				
Liabilities				
Due to other funds	44,252	-	(44,252)	-
Due to taxing bodies and others	46,866,228	847,532,880	(846,339,585)	48,059,523
Total Liabilities	46,910,480	847,532,880	(846,383,837)	48,059,523
NET POSITION	\$ -	\$ -	\$ -	\$ -

	PAYMENT IN LIEU OF TAXES			
	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Share of pooled assets - General Pool	-	1,226,096	(1,226,096)	-
Share of pooled assets - Bureau Pool	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	-	1,226,096	(1,226,096)	-
LIABILITIES				
Liabilities				
Due to other funds	-	-	-	-
Due to taxing bodies and others	-	1,226,096	(1,226,096)	-
Total Liabilities	-	1,226,096	(1,226,096)	-
NET POSITION	\$ -	\$ -	\$ -	\$ -

(continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2017

SHERIFF'S ACCOUNT				
	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017
ASSETS				
Cash and cash equivalents	\$ 2,914,335	\$ 19,273,801	\$ (19,770,362)	\$ 2,417,774
Share of pooled assets - General Pool	-	-	-	-
Share of pooled assets - Bureau Pool	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	2,914,335	19,273,801	(19,770,362)	2,417,774
LIABILITIES				
Liabilities				
Due to other funds	-	-	-	-
Due to taxing bodies and others	2,914,335	19,273,801	(19,770,362)	2,417,774
Total Liabilities	2,914,335	19,273,801	(19,770,362)	2,417,774
NET POSITION	\$ -	\$ -	\$ -	\$ -
INMATE DEPOSIT				
	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017
ASSETS				
Cash and cash equivalents	\$ 433,271	\$ 1,163,180	\$ (1,153,039)	\$ 443,412
Share of pooled assets - General Pool	-	-	-	-
Share of pooled assets - Bureau Pool	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	433,271	1,163,180	(1,153,039)	443,412
LIABILITIES				
Liabilities				
Due to other funds	69,359	58,505	(69,359)	58,505
Due to taxing bodies and others	363,912	1,104,675	(1,083,680)	384,907
Total Liabilities	433,271	1,163,180	(1,153,039)	443,412
NET POSITION	\$ -	\$ -	\$ -	\$ -
PROPERTY AND EVIDENCE				
	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Share of pooled assets - General Pool	124,876	1,318	-	126,194
Share of pooled assets - Bureau Pool	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	124,876	1,318	-	126,194
LIABILITIES				
Liabilities				
Due to other funds	-	-	-	-
Due to taxing bodies and others	124,876	1,318	-	126,194
Total Liabilities	124,876	1,318	-	126,194
NET POSITION	\$ -	\$ -	\$ -	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

COMBINING SCHEDULE OF FIDUCIARY NET POSITION
TAX COLLECTOR AGENCY FUNDS
June 30, 2017 and 2016

	MISCELLANEOUS FEES	CRIMINAL CASH BONDS	\$15 CRIMINAL JUSTICE FEES	FINES	TRAFFIC CAMERA FINES
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Share of General Pool	-	-	-	-	-
Share of Bureau Pool	264,805	2,572,406	86,306	2,130,014	-
Investments	-	-	-	-	-
Due from other funds	-	-	-	-	-
TOTAL ASSETS	<u>264,805</u>	<u>2,572,406</u>	<u>86,306</u>	<u>2,130,014</u>	<u>-</u>
LIABILITIES					
Due to other funds	-	-	-	-	-
Due to taxing bodies and others	264,805	2,572,406	86,306	2,130,014	-
TOTAL LIABILITIES	<u>264,805</u>	<u>2,572,406</u>	<u>86,306</u>	<u>2,130,014</u>	<u>-</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHOOL BUS SAFETY PROGRAM	PROPERTY TAX	STATE REVENUE SHARING	SALES TAX	LA OFFSET	TOTALS	
					JUNE 30, 2017	JUNE 30, 2016
\$ 37,628	\$ -	\$ -	\$ -	\$ 165,280	\$ 202,908	\$ 295,422
-	-	-	-	-	-	-
-	4,913,832	-	37,889,252	-	47,856,615	46,570,806
-	-	-	-	-	-	-
-	-	-	-	-	-	44,252
<u>37,628</u>	<u>4,913,832</u>	<u>-</u>	<u>37,889,252</u>	<u>165,280</u>	<u>48,059,523</u>	<u>46,910,480</u>
-	-	-	-	-	-	44,252
37,628	4,913,832	-	37,889,252	165,280	48,059,523	46,866,228
<u>37,628</u>	<u>4,913,832</u>	<u>-</u>	<u>37,889,252</u>	<u>165,280</u>	<u>48,059,523</u>	<u>46,910,480</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

COMBINING SCHEDULE OF CHANGES IN DEPOSIT BALANCES
DUE TO TAXING BODIES AND OTHERS
TAX COLLECTOR AGENCY FUNDS
For the Years Ended June 30, 2017 and 2016

	MISCELLANEOUS FEES	CRIMINAL CASH BONDS	\$15 CRIMINAL JUSTICE FEES	FINES	TRAFFIC CAMERA FINES
DUE TO TAXING BODIES AND OTHERS, BEGINNING OF PERIOD	\$ 255,534	\$ 2,522,028	\$ 86,368	\$ 2,130,432	\$ -
COLLECTIONS					
Ad valorem taxes - current	-	-	-	-	-
Ad valorem taxes - prior years	-	-	-	-	-
Ad valorem taxes - protested	-	-	-	-	-
State revenue sharing	-	-	-	-	-
Sales taxes	-	-	-	-	-
Licenses - occupational, etc.	-	-	-	-	-
Fines, forfeitures and criminal costs	-	-	-	12,166,459	-
Bonds and bond fees	-	596,752	123,508	-	-
Notices, costs, fees, etc.	1,556,037	-	-	-	-
Interest and other	2,362	18,572	5,915	18,332	-
Refunds	-	-	-	-	-
Amounts received on Due from other funds	-	-	-	979,910	-
TOTAL COLLECTIONS	1,558,399	615,324	129,423	13,164,701	-
DISTRIBUTIONS					
STATE					
LA Dept. of Wildlife and Fisheries	-	-	-	179	-
LA Dept. of Public Safety	-	-	-	30,487	-
LA Dept. of the Treasury (CMIS)	-	-	-	197,005	-
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	-	-	17,061	1,006,254	-
Coroner	-	-	-	33,764	-
Council	-	18,572	-	7,002,905	-
District Attorney	282,102	-	59,712	1,308,904	-
Hospital District No. 1	-	-	-	-	-
Hospital District No. 2	-	-	-	-	-
Public School System	-	-	-	589,678	-
Sheriff	420,054	-	34,529	1,270,421	-
LOCAL MUNICIPALITIES					
City of Gretna	-	-	837	59	-
City of Harahan	-	-	-	883	-
City of Kenner	-	-	-	3,754	-
City of New Orleans	-	-	-	-	-
City of Westwego	-	-	72	547	-
Town of Grand Isle	-	-	9	-	-
Town of Jean Lafitte	-	-	-	-	-
OTHER					
New Orleans Aviation Board	-	-	-	-	-
GNO Parkway Commission	-	-	-	2,132	-
LCLE (Criminal Victims Relief)	-	-	-	164,941	-
Louisiana Supreme Court	-	-	-	13,640	-
Indigent Defender Board	282,102	-	17,265	1,457,642	-
24th Judicial Court	564,204	-	-	-	-
West Jefferson Levee District	-	-	-	-	-
Grand Isle Independent Levee District	-	-	-	-	-
Lafitte Area Independent Levee District	-	-	-	-	-
Grand Isle Port Commission	-	-	-	-	-
State Pension Plans	-	-	-	-	-
Crime Stoppers, Inc.	-	-	-	61,142	-
Refunds to taxpayers	666	546,374	-	20,782	-
Refunds to taxfree shoppers	-	-	-	-	-
Notices, costs, fees, etc.	-	-	-	-	-
Amounts paid on Due to other funds	-	-	-	-	-
TOTAL DISTRIBUTIONS	1,549,128	564,946	129,485	13,165,119	-
DUE TO TAXING BODIES AND OTHERS, END OF PERIOD	\$ 264,805	\$ 2,572,406	\$ 86,306	\$ 2,130,014	\$ -

SCHOOL BUS SAFETY PROGRAM	PROPERTY TAX	STATE REVENUE SHARING	SALES TAX	LA OFFSET	TOTALS	
					JUNE 30, 2017	JUNE 30, 2016
\$ 109,144	\$ 4,478,293	\$ -	\$ 37,142,403	\$ 186,278	\$ 46,910,480	\$ 66,870,610
-	354,878,062	-	-	-	354,878,062	354,394,772
-	7,003,395	-	-	-	7,003,395	5,125,375
-	36,169	-	-	-	36,169	-
-	-	8,289,422	-	-	8,289,422	7,984,979
-	-	-	438,635,675	-	438,635,675	434,295,016
-	-	-	12,822,663	-	12,822,663	12,863,305
499,881	-	-	-	435,908	13,102,248	13,561,778
-	-	-	-	-	720,260	1,036,174
-	1,740,155	-	7,604	-	3,303,796	3,922,803
717	1,566,621	-	272,482	1,630	1,886,631	1,626,075
-	5,210,173	-	664,476	-	5,874,649	6,790,128
-	-	-	-	-	979,910	525,261
500,598	370,434,575	8,289,422	452,402,900	437,538	847,532,880	842,125,666
-	1,093,770	-	-	-	-	-
-	-	-	-	-	179	326
-	-	-	-	-	30,487	37,815
-	-	-	-	-	197,005	226,357
-	9,309,558	451,963	-	-	9,761,521	9,535,727
-	-	-	-	-	-	-
-	88,614	-	-	-	88,614	34,228
-	-	-	-	-	-	-
-	4,315,849	-	-	-	4,315,849	4,315,741
-	72,757	-	-	-	1,096,072	1,175,830
-	5,153,510	103,327	-	-	5,290,601	5,320,846
-	219,837,681	3,886,168	162,847,608	-	393,592,934	397,499,844
-	-	-	-	-	1,650,718	2,446,334
-	-	-	-	-	-	-
-	-	-	-	-	-	8
-	78,129,081	1,896,084	172,870,621	-	253,485,464	249,898,781
-	30,437,220	1,293,783	62,924,658	-	96,380,665	96,336,172
-	-	-	-	-	-	-
-	-	-	8,129,943	-	8,130,839	7,724,185
-	-	-	2,184,530	-	2,185,413	2,137,837
-	-	-	34,781,215	-	34,784,969	33,491,914
-	-	-	1,040,191	-	1,040,191	1,022,553
-	-	-	2,404,768	-	2,405,387	2,051,549
-	-	-	473,399	-	473,408	489,375
-	-	-	247,962	-	247,962	246,198
-	-	-	-	-	-	-
-	-	-	1,040,191	-	1,040,191	1,022,553
-	-	-	-	-	2,132	2,296
-	-	-	-	-	164,941	175,439
-	-	-	-	-	13,640	13,439
-	-	-	-	-	1,757,009	1,870,264
-	-	-	-	-	564,204	590,168
-	4,977,277	381,972	-	-	5,359,249	5,162,190
-	206,848	-	-	-	206,848	229,898
-	266,580	-	-	-	266,580	242,830
-	241,874	-	-	-	241,874	245,668
-	10,172,492	276,125	-	-	10,448,617	10,409,205
-	-	-	-	-	61,142	66,739
-	6,785,689	-	664,476	-	8,017,987	25,746,725
-	-	-	734,452	-	734,452	854,223
6,488	4,006	-	1,312,037	-	1,322,531	981,530
565,626	-	-	-	458,536	1,024,162	481,009
572,114	369,999,036	8,289,422	451,656,051	458,536	846,383,837	862,085,796
\$ 37,628	\$ 4,913,832	\$ -	\$ 37,889,252	\$ 165,280	\$ 48,059,523	\$ 46,910,480

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*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, 2017

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
TAXES						
Ad valorem taxes	\$ 29,514,255	\$ -	\$ 29,514,255	\$ 29,425,000	\$ 89,255	\$ 29,930,000
Ad valorem taxes - payments in lieu of	88,949	-	88,949	89,000	(51)	-
Sales and use taxes	22,873,663	(163,551)	22,710,112	22,645,500	64,612	22,635,000
	<u>52,476,867</u>	<u>(163,551)</u>	<u>52,313,316</u>	<u>52,159,500</u>	<u>153,816</u>	<u>52,565,000</u>
INTERGOVERNMENTAL						
Federal						
Federal grants	1,265,068	-	1,265,068	1,150,000	115,068	1,150,000
Housing federal prisoners	-	-	-	-	-	-
State						
State grants	-	-	-	-	-	-
State revenue sharing	1,293,783	-	1,293,783	1,294,000	(217)	1,243,000
State supplemental pay	4,683,289	-	4,683,289	4,675,000	8,289	4,871,000
Basic training and other	40,800	-	40,800	52,000	(11,200)	-
Video poker allocations	1,622,587	-	1,622,587	1,720,000	(97,413)	1,732,000
Local						
Reimbursed salaries	-	-	-	-	-	-
Airport and other details	3,883,667	7,384	3,891,051	3,950,000	(58,949)	3,664,000
Other	1,981,386	-	1,981,386	1,998,000	(16,614)	1,944,000
Reimbursed expenditures	207,492	-	207,492	218,000	(10,508)	218,000
	<u>14,978,072</u>	<u>7,384</u>	<u>14,985,456</u>	<u>15,057,000</u>	<u>(71,544)</u>	<u>14,822,000</u>
SERVICE CHARGES, FEES, AND COMMISSIONS						
Commissions						
Taxes, licenses, etc.	40,562,981	(254,457)	40,308,524	40,069,000	239,524	40,401,000
Fines, forfeitures, etc.	887,542	-	887,542	831,000	56,542	784,500
Other	4,098,161	-	4,098,161	4,001,000	97,161	4,685,000
Civil and criminal fees	3,193,699	884	3,194,583	3,086,500	108,083	3,218,000
Court attendance fees	337,341	-	337,341	312,000	25,341	317,000
Housing state prisoners	1,504,357	-	1,504,357	1,455,000	49,357	1,477,000
Transportation of prisoners	344,190	-	344,190	330,500	13,690	318,500
Feeding and keeping of prisoners	1,213,926	-	1,213,926	1,193,900	20,026	1,178,900
Rentals	46,611	-	46,611	46,500	111	43,500
Insurance Premiums	27,103	-	27,103	27,500	(397)	26,500
	<u>52,215,911</u>	<u>(253,573)</u>	<u>51,962,338</u>	<u>51,352,900</u>	<u>609,438</u>	<u>52,449,900</u>
FINES AND FORFEITURES						
Fines and forfeitures	3,148	-	3,148	5,000	(1,852)	10,000
	<u>3,148</u>	<u>-</u>	<u>3,148</u>	<u>5,000</u>	<u>(1,852)</u>	<u>10,000</u>
INTEREST	<u>605,948</u>	<u>(121,529)</u>	<u>484,419</u>	<u>423,500</u>	<u>60,919</u>	<u>175,000</u>
MISCELLANEOUS						
Public assignments	1,025,037	-	1,025,037	981,500	43,537	970,000
Subrogations and claims	699,115	-	699,115	717,500	(18,385)	550,000
Equipment usage	1,160,692	-	1,160,692	1,160,000	692	1,165,000
Other	639,962	-	639,962	646,000	(6,038)	603,000
	<u>3,524,806</u>	<u>-</u>	<u>3,524,806</u>	<u>3,505,000</u>	<u>19,806</u>	<u>3,288,000</u>
TOTAL REVENUES	<u>\$ 123,804,752</u>	<u>\$ (531,269)</u>	<u>\$ 123,273,483</u>	<u>\$ 122,502,900</u>	<u>\$ 770,583</u>	<u>\$ 123,309,900</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2017

	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	\$ 1,235,827	\$ (7,202)	\$ 1,228,625	\$ 1,246,250	\$ 17,625	\$ 932,000
General operating expenditures	340,705	(8,515)	332,190	347,500	15,310	226,250
Materials and supplies	16,872	1,140	18,012	17,000	(1,012)	7,000
Travel	26,080	280	26,360	18,500	(7,860)	10,000
Programs and activities	-	-	-	-	-	-
Capital outlay	37,170	(11,949)	25,221	38,500	13,279	1,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>1,656,654</u>	<u>(26,246)</u>	<u>1,630,408</u>	<u>1,667,750</u>	<u>37,342</u>	<u>1,176,750</u>
Civil and Support Services						
Current						
Salaries and benefits	7,855,036	(17,853)	7,837,183	7,862,750	25,567	7,701,250
General operating expenditures	3,641,999	(93,361)	3,548,638	3,702,750	154,112	4,139,750
Materials and supplies	599,736	(4,518)	595,218	650,000	54,782	778,000
Travel	985	-	985	5,000	4,015	8,000
Programs and activities	-	-	-	-	-	-
Capital outlay	134,105	5,523	139,628	132,000	(7,628)	170,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>12,231,861</u>	<u>(110,209)</u>	<u>12,121,652</u>	<u>12,352,500</u>	<u>230,848</u>	<u>12,797,000</u>
Finance and Administrative						
Current						
Salaries and benefits	5,234,436	7,282	5,241,718	5,396,000	154,282	6,373,500
General operating expenditures	2,257,586	(101,350)	2,156,236	2,209,000	52,764	2,386,250
Materials and supplies	784,648	(25,319)	759,329	802,500	43,171	817,750
Travel	35,439	1,162	36,601	40,500	3,899	43,000
Programs and activities	-	-	-	-	-	-
Capital outlay	698,188	(115,533)	582,655	572,500	(10,155)	580,000
Intergovernmental	16,352	-	16,352	16,500	148	16,500
Debt Service	-	-	-	-	-	-
	<u>9,026,649</u>	<u>(233,758)</u>	<u>8,792,891</u>	<u>9,037,000</u>	<u>244,109</u>	<u>10,217,000</u>
Fleet						
Current						
Salaries and benefits	1,403,894	(1,830)	1,402,064	1,421,750	19,686	1,424,500
General operating expenditures	3,469,270	5,292	3,474,562	3,483,250	8,688	3,492,250
Materials and supplies	3,529,522	(2,479)	3,527,043	3,497,500	(29,543)	3,535,000
Travel	4,437	239	4,676	9,500	4,824	15,000
Programs and activities	-	-	-	-	-	-
Capital outlay	3,436,135	(1,193,199)	2,242,936	2,150,000	(92,936)	3,800,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>11,843,258</u>	<u>(1,191,977)</u>	<u>10,651,281</u>	<u>10,562,000</u>	<u>(89,281)</u>	<u>12,266,750</u>
Revenue and Taxation						
Current						
Salaries and benefits	2,424,704	(2,434)	2,422,270	2,490,500	68,230	2,544,750
General operating expenditures	776,834	231,603	1,008,437	1,278,000	269,563	1,203,500
Materials and supplies	7,214	-	7,214	9,000	1,786	25,500
Travel	11,653	117	11,770	11,250	(520)	9,250
Programs and activities	-	-	-	-	-	-
Capital outlay	1,546	-	1,546	4,500	2,954	4,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>3,221,951</u>	<u>229,286</u>	<u>3,451,237</u>	<u>3,793,250</u>	<u>342,013</u>	<u>3,787,500</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2017

	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	22,275,560	(37,613)	22,237,947	22,490,750	252,803	21,933,000
General operating expenditures	408,802	(1,326)	407,476	413,750	6,274	479,750
Materials and supplies	69,543	(1,837)	67,706	76,000	8,294	48,500
Travel	17,374	(1,743)	15,631	17,000	1,369	19,750
Programs and activities	-	-	-	-	-	-
Capital outlay	19,470	-	19,470	22,500	3,030	30,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>22,790,749</u>	<u>(42,519)</u>	<u>22,748,230</u>	<u>23,020,000</u>	<u>271,770</u>	<u>22,511,000</u>
Special Operations						
Current						
Salaries and benefits	4,378,190	(306)	4,377,884	4,393,500	15,616	4,139,750
General operating expenditures	364,616	96	364,712	413,500	48,788	246,500
Materials and supplies	131,778	2,114	133,892	132,000	(1,892)	109,000
Travel	8,761	(837)	7,924	16,250	8,326	33,250
Programs and activities	-	-	-	-	-	-
Capital outlay	102,584	12,796	115,380	120,500	5,120	118,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,985,929</u>	<u>13,863</u>	<u>4,999,792</u>	<u>5,075,750</u>	<u>75,958</u>	<u>4,647,000</u>
Technical Services						
Current						
Salaries and benefits	12,244,776	(39,456)	12,205,320	12,445,250	239,930	12,606,000
General operating expenditures	797,123	(51,682)	745,441	810,250	64,809	901,000
Materials and supplies	456,065	(27,701)	428,364	501,500	73,136	493,000
Travel	83,862	(7,568)	76,294	80,250	3,956	80,250
Programs and activities	-	-	-	-	-	-
Capital outlay	36,681	-	36,681	44,750	8,069	34,250
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>13,618,507</u>	<u>(126,407)</u>	<u>13,492,100</u>	<u>13,882,000</u>	<u>389,900</u>	<u>14,114,500</u>
Internal Management						
Current						
Salaries and benefits	517,770	(1,547)	516,223	523,500	7,277	515,000
General operating expenditures	82,541	(343)	82,198	93,750	11,552	95,750
Materials and supplies	19,021	(7,687)	11,334	11,250	(84)	7,250
Travel	3,728	-	3,728	6,250	2,522	6,250
Programs and activities	-	-	-	-	-	-
Capital outlay	808	-	808	-	(808)	1,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>623,868</u>	<u>(9,577)</u>	<u>614,291</u>	<u>634,750</u>	<u>20,459</u>	<u>625,250</u>
Criminal Investigations						
Current						
Salaries and benefits	12,225,587	(36,900)	12,188,687	12,310,000	121,313	12,491,500
General operating expenditures	601,603	(29,969)	571,634	591,750	20,116	627,750
Materials and supplies	39,300	(1,452)	37,848	36,500	(1,348)	36,500
Travel	17,600	(1,239)	16,361	21,500	5,139	27,500
Programs and activities	-	-	-	-	-	-
Capital outlay	21,035	(582)	20,453	30,500	10,047	34,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>12,905,125</u>	<u>(70,142)</u>	<u>12,834,983</u>	<u>12,990,250</u>	<u>155,267</u>	<u>13,217,250</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2017

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
Special Investigations						
Current						
Salaries and benefits	5,467,761	(7,231)	5,460,530	5,568,000	107,470	5,713,250
General operating expenditures	249,074	(6,773)	242,301	246,500	4,199	258,000
Materials and supplies	35,478	2,710	38,188	37,000	(1,188)	12,000
Travel	23,785	(557)	23,228	17,500	(5,728)	9,500
Programs and activities	-	-	-	-	-	-
Capital outlay	17,642	(22,313)	(4,671)	257,000	261,671	11,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>5,793,740</u>	<u>(34,164)</u>	<u>5,759,576</u>	<u>6,126,000</u>	<u>366,424</u>	<u>6,003,750</u>
Narcotics						
Current						
Salaries and benefits	4,133,437	(20,650)	4,112,787	4,074,250	(38,537)	4,104,500
General operating expenditures	225,762	-	225,762	250,000	24,238	270,250
Materials and supplies	45,320	(9,522)	35,798	42,000	6,202	28,500
Travel	4,475	-	4,475	8,000	3,525	10,000
Programs and activities	-	-	-	-	-	-
Capital outlay	85,561	239,052	324,613	86,500	(238,113)	2,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,494,555</u>	<u>208,880</u>	<u>4,703,435</u>	<u>4,460,750</u>	<u>(242,685)</u>	<u>4,415,250</u>
Corrections						
Current						
Salaries and benefits	21,334,462	(96,399)	21,238,063	21,638,000	399,937	20,755,000
General operating expenditures	2,038,590	(2,297)	2,036,293	1,989,000	(47,293)	2,038,750
Materials and supplies	41,286	3,000	44,286	47,500	3,214	46,500
Travel	6,243	-	6,243	11,500	5,257	11,500
Programs and activities	-	-	-	-	-	-
Capital outlay	8,069	(125)	7,944	9,000	1,056	11,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>23,428,650</u>	<u>(95,821)</u>	<u>23,332,829</u>	<u>23,695,000</u>	<u>362,171</u>	<u>22,862,750</u>
Grand Totals						
Current						
Salaries and benefits	\$ 100,731,440	\$ (262,139)	\$ 100,469,301	\$ 101,860,500	\$ 1,391,199	\$ 101,234,000
General operating expenditures	15,254,505	(58,625)	15,195,880	15,829,000	633,120	16,365,750
Materials and supplies	5,775,783	(71,551)	5,704,232	5,859,750	155,518	5,944,500
Travel	244,422	(10,146)	234,276	263,000	28,724	283,250
Programs and activities	-	-	-	-	-	-
Capital outlay	4,598,994	(1,086,330)	3,512,664	3,468,250	(44,414)	4,797,750
Intergovernmental	16,352	-	16,352	16,500	148	16,500
Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 126,621,496</u>	<u>\$ (1,488,791)</u>	<u>\$ 125,132,705</u>	<u>\$ 127,297,000</u>	<u>\$ 2,164,295</u>	<u>\$ 128,641,750</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SALARY STABILIZATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2017

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	-	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	121,529	121,529	115,000	6,529	50,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>121,529</u>	<u>121,529</u>	<u>115,000</u>	<u>6,529</u>	<u>50,000</u>
EXPENDITURES						
Current						
Public Safety						
Finance and Administrative						
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>-</u>	<u>121,529</u>	<u>121,529</u>	<u>115,000</u>	<u>6,529</u>	<u>50,000</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	(3,100,000)	(3,100,000)	(3,100,000)	-	(2,800,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(3,100,000)</u>	<u>(3,100,000)</u>	<u>(3,100,000)</u>	<u>-</u>	<u>(2,800,000)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>-</u>	<u>(2,978,471)</u>	<u>(2,978,471)</u>	<u>(2,985,000)</u>	<u>6,529</u>	<u>(2,750,000)</u>
FUND BALANCE						
Beginning of year	-	11,519,657	11,519,657	11,519,657	-	11,519,580
End of year	<u>\$ -</u>	<u>\$ 8,541,186</u>	<u>\$ 8,541,186</u>	<u>\$ 8,534,657</u>	<u>\$ 6,529</u>	<u>\$ 8,769,580</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

FEDERAL GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GRANT TO DATE
FOR THE YEAR ENDED JUNE 30, 2017

	PRIOR YEARS ACTUAL	CURRENT YEAR ACTUAL	GRANT TO DATE ACTUAL	GRANT BUDGET	OVER (UNDER)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,743,712	4,805,341	9,493,251	14,401,558	(4,908,307)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>4,743,712</u>	<u>4,805,341</u>	<u>9,493,251</u>	<u>14,401,558</u>	<u>(4,908,307)</u>
EXPENDITURES					
Public Safety					
Current					
Salaries and benefits	1,713,272	2,173,826	3,887,098	6,264,667	(2,377,569)
General operating expenditures	2,357,252	2,257,053	4,614,305	6,511,828	(1,897,523)
Materials and supplies	295,940	88,651	384,591	669,441	(284,850)
Cost of goods sold	-	-	-	-	-
Travel	51,018	70,285	121,303	205,016	(83,713)
Programs and activities	163,819	121,678	285,497	382,471	(96,974)
Miscellaneous	-	-	-	-	-
Capital outlay	162,411	193,091	355,502	556,514	(201,012)
Intergovernmental	-	-	-	-	-
TOTAL EXPENDITURES	<u>4,743,712</u>	<u>4,904,584</u>	<u>9,648,296</u>	<u>14,589,937</u>	<u>(4,941,641)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(99,243)</u>	<u>(155,045)</u>	<u>(188,379)</u>	<u>33,334</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	55,802	99,243	155,045	188,379	(33,334)
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>55,802</u>	<u>99,243</u>	<u>155,045</u>	<u>188,379</u>	<u>(33,334)</u>
NET CHANGE IN NET ASSETS	<u>\$ 55,802</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
Beginning of year		26	26		
End of year		<u>\$ 26</u>	<u>\$ 26</u>		

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

COMMUNICATIONS RESERVE CAPITAL PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2017

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	36,658,454	-	36,658,454
Service charges, fees, and commissions	-	-	-
Fines and Forfeitures	-	-	-
Interest	2,153,133	38,564	2,191,697
Miscellaneous	-	-	-
TOTAL REVENUES	38,811,587	38,564	38,850,151
EXPENDITURES			
Public Safety			
Capital Outlay			
Finance and Administration			
Computer supplies and licenses	1,514,404	-	1,514,404
Professional services	3,348,755	90,757	3,439,512
Miscellaneous	11,100	-	11,100
Construction	2,398,024	758,254	3,156,278
Equipment	46,428,677	4,351,568	50,780,245
TOTAL EXPENDITURES	53,700,960	5,200,579	58,901,539
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,889,373)	(5,162,015)	(20,051,388)
OTHER FINANCING SOURCES (USES)			
Transfers in	19,503,899	1,000,000	20,503,899
Transfers out	(663,352)	-	(663,352)
Proceeds from loan	-	4,351,568	4,351,568
TOTAL OTHER FINANCING SOURCES (USES)	18,840,547	5,351,568	24,192,115
NET CHANGE TO FUND BALANCES	\$ 3,951,174	189,553	\$ 4,140,727
FUND BALANCE			
Beginning of year		3,951,174	
End of year		\$ 4,140,727	

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

BUILDINGS AND IMPROVEMENTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2017

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR ACTUAL</u>	<u>PROJECT TO DATE</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	648,571	-	648,571
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	3,489,402	53,734	3,543,136
Miscellaneous	356,877	-	356,877
TOTAL REVENUES	<u>4,494,850</u>	<u>53,734</u>	<u>4,548,584</u>
EXPENDITURES			
Capital outlay			
Public Safety			
Civil and Support			
Computer supplies and licenses	-	-	-
Professional services	4,211,933	294,364	4,506,297
Land and improvements	2,602,422	-	2,602,422
Construction	42,542,936	384,462	42,927,398
Equipment	1,698,829	-	1,698,829
Miscellaneous	-	-	-
Bond Issue Cost	1,184	-	1,184
TOTAL EXPENDITURES	<u>51,057,304</u>	<u>678,826</u>	<u>51,736,130</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(46,562,454)</u>	<u>(625,092)</u>	<u>(47,187,546)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	40,004,883	1,863,450	41,868,333
Transfers out	(18,000,000)	-	(18,000,000)
Proceeds from sale of bonds	30,004,604	-	30,004,604
Bond issuance costs	(232,470)	-	(232,470)
TOTAL OTHER FINANCING SOURCES (USES)	<u>51,777,017</u>	<u>1,863,450</u>	<u>53,640,467</u>
NET CHANGE IN FUND BALANCES	<u>\$ 5,214,563</u>	<u>1,238,358</u>	<u>\$ 6,452,921</u>
FUND BALANCE			
Beginning of year		5,214,563	
End of year		<u>\$ 6,452,921</u>	

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OTHER INFORMATION

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS
For The Year Ended June 30, 2017

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
FEDERAL AWARDS					
DIRECT PROGRAMS:					
U.S. DEPARTMENT OF JUSTICE					
Bureau of Justice Administration					
Edward Byrne Memorial Justice Assistance Grant- 2013	16.738	2013-DJ-BX-0413	1-Oct-12	30-Sep-16	157,653
Edward Byrne Memorial Justice Assistance Grant- 2014	16.738	2014-DJ-BX-1142	1-Oct-13	30-Sep-17	153,188
Edward Byrne Memorial Justice Assistance Grant- 2015	16.738	2015-DJ-BX-0809	1-Oct-14	30-Sep-18	132,222
Edward Byrne Memorial Justice Assistance Grant- 2016	16.738	2016-DJ-BX-0108	1-Oct-15	30-Sep-19	137,098
Federal Bureau of Investigation					
Joint Terrorism Task Force 15/16	16.Unknown	FBI 15/16	1-Oct-15	30-Sep-16	17,548
Joint Terrorism Task Force 16/17	16.Unknown	FBI 16/17	1-Oct-16	30-Sep-17	17,753
Child Exploitation Task Force 15/16	16.Unknown	FBI CET 15/16	1-Oct-15	30-Sep-16	17,548
Child Exploitation Task Force 16/17	16.Unknown	FBI CET 16/17	1-Oct-16	30-Sep-17	17,753
Civil Rights Task Force 16/17	16.Unknown	FBI CIVIL 16/17	1-Oct-16	30-Sep-17	17,753
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 15/16	16.Unknown	NOGVCTF 15/16	1-Oct-15	30-Sep-16	35,096
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 16/17	16.Unknown	NOGVCTF 16/17	1-Oct-16	30-Sep-17	35,506
IRS-SAR Review Team (SARRT) 2016	16.Unknown	IRS 2016	1-Oct-15	30-Sep-16	-
IRS-SAR Review Team (SARRT) 2017	16.Unknown	IRS 2017	1-Oct-16	30-Sep-17	-
New Orleans Violent Crime Task Force 15/16	16.Unknown	NOVCTF 15/16	1-Oct-15	30-Sep-16	17,548
New Orleans Violent Crime Task Force 16/17	16.Unknown	NOVCTF 16/17	1-Oct-16	30-Sep-17	17,753
Organized Crime Drug Enforcement Task Force 2017	16.Unknown	SE-LAE-0335	10-Jan-17	30-Sep-17	5,000
USSR-United States Secret Service 15/16	16.Unknown	USSR 15/16	1-Oct-15	30-Sep-16	5,500
USSR-United States Secret Service 16/17	16.Unknown	USSR 16/17	1-Jan-16	30-Sep-17	6,000
Office of Justice Programs					
FY 16 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012	16-NOR-233-AFF	1-Oct-15	30-Sep-16	7,000
FY 17 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012	17-NOR-233-AFF	1-Oct-16	30-Sep-17	727
FY 14 DNA Backlog Grant	16.741	2014-DN-BX-0071	1-Oct-14	30-Sep-16	11,059
FY 15 DNA Backlog Grant	16.741	2015-DN-BX-0042	1-Jan-16	31-Mar-18	110,063
FY 16 DNA Backlog Grant	16.741	2016-DN-BX-0051	1-Jan-17	31-Mar-19	103,782
FY15 BJA Human Trafficking	16.320	2015-VT-BX-K057	1-Oct-15	30-Sep-18	600,000
Drug Enforcement Administration					
DEA- State and Local Task Force Overtime Assignment 15/16	16.004	DEA 15/16	1-Oct-15	30-Sep-16	52,644
DEA- State and Local Task Force Overtime Assignment 16/17	16.004	DEA 16/17	1-Oct-16	30-Sep-17	53,529
U.S. Marshall's Office					
Equitable Sharing of Federally Forfeited Property	16.922	LA0260000	1-Jul-16	30-Jun-17	Unknown
US Marshall's Overtime 2016	16.Unknown	JLEO-16-0192	1-Oct-15	30-Sep-16	28,200
US Marshall's Overtime 2017	16.Unknown	JLEO-17-0192	1-Oct-16	30-Sep-17	28,000
US Marshall's RETROFIT 2016	16.Unknown	JLEO-16-0192	1-Oct-15	30-Sep-16	3,000
LA-E OPERATION ZEPHYRS (16/17)	16.Unknown	M-16-D34-O-0001E2	6-Jun-16	11-Sep-16	9,951

TOTAL - U.S. DEPARTMENT OF JUSTICE

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2016	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2017	TOTAL REVENUE RECOGNIZED	EXPENDITURES			TOTAL EXPENDITURES	
	GRANTS	OTHER			FEDERAL AND STATE		LOCAL		
					SPENT DIRECTLY BY JP SO	PASSED THROUGH			
\$	15,511	\$	15,511	\$	-	\$	-	\$	-
	3,794		10,591		368		7,165		7,165
			-		244		244		244
			3,372		-		3,372		3,372
	19,305		29,474		612		10,781		10,781
	4,143		7,255		-		3,112		3,112
	-		9,221		2,918		12,139		12,139
	2,248		6,153		-		3,905		3,905
	-		8,459		2,959		11,418		11,418
			-		1,206		1,206		1,206
	4,830		11,025		-		6,205		6,205
			16,931		5,215		22,146		22,146
			-		-		-		-
			-		-		-		-
	2,891		6,801		-		3,910		3,910
	-		9,926		2,920		12,846		12,846
			-		546		546		546
	376		3,015		-		2,639		2,639
			714		339		1,053		1,053
	14,488		79,510		16,103		81,125		81,125
	791		2,081		-		1,290		1,290
			727		-		727		727
	18,326		32,547		125		14,346		14,346
			-		-		-		-
			-		-		-		-
	40,107		171,475		73,951		39,167		244,486
	59,224		206,830		74,076		39,167		260,849
	5,477		12,690		-		7,213		7,213
			27,430		10,648		38,078		38,078
	5,477		40,120		10,648		45,291		45,291
			58,741		-		58,741		58,741
	7,073		18,817		-		11,744		11,744
			9,600		10,422		20,022		20,022
			5,000		-		5,000		5,000
			7,716		-		7,716		7,716
	7,073		99,874		10,422		103,223		103,223
	105,567		455,808		74,076		76,952		501,269

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS
For The Year Ended June 30, 2017

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
SOCIAL SECURITY ADMINISTRATION					
Immater Incentive Payment Program (PL 100-503) 15/16	96.006	SOC SEC 15/16	1-Jul-15	30-Jun-16	Unknown
Immater Incentive Payment Program (PL 100-503) 16/17	96.006	SOC SEC 16/17	1-Jul-16	30-Jun-17	Unknown
TOTAL -SOCIAL SECURITY ADMINISTRATION					
U.S. DEPARTMENT OF HOMELAND SECURITY					
TSA K-9 Explosive Detection Team Program 14/15	97.Unknown	DTSA20-03-H-01006	1-Oct-14	30-Sep-15	228,407
TSA K-9 Explosive Detection Team Program 15/16	97.Unknown	HSTS02-16-H-NCP454	1-Jan-16	30-Dec-16	202,000
TSA K-9 Explosive Detection Team Program 16/17	97.Unknown	HSTS02-17-H-NCP454	1-Jan-17	31-Dec-17	202,000
TOTAL- US DEPARTMENT OF HOMELAND SECURITY					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
14 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001 (M)	G14GC0001A	1-Jan-14	13-Dec-16	3,547,079
15 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001 (M)	G15GC0001A	1-Jan-15	31-Dec-17	3,839,792
16 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001 (M)	G16GC0001A	1-Jan-16	31-Dec-18	3,675,258
17 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001 (M)	G17GC0001A	1-Jan-17	31-Dec-19	3,946,495
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY					
U.S. DEPARTMENT OF THE TREASURY					
U.S. Immigration and Customs Enforcement Equitable Sharing of Federally Forfeited Property	16.922	LA0260000	1-Jul-16	30-Jun-17	Unknown
State and Local Law Enforcement Overtime (Operation SLOT) - 15/16	21.Unknown	SLOT 15/16	1-Oct-15	30-Sep-16	19,000
State and Local Law Enforcement Overtime (Operation SLOT) - 16/17	21.Unknown	SLOT 16/17	1-Oct-16	30-Sep-17	15,000
TOTAL - U.S. DEPARTMENT OF THE TREASURY					
U.S. POSTAL SERVICE					
Equitable Sharing of Federally Forfeited Property	16.922	LA0260000	1-Jul-15	30-Jun-16	Unknown
TOTAL - U.S. DEPARTMENT OF THE TREASURY					
TOTAL DIRECT PROGRAMS					
PASS-THROUGH AWARDS:					
U.S. DEPARTMENT OF JUSTICE					
Passed Through Louisiana Department of Public Safety and Corrections National Criminal History Improvement Program (NCHIP/LAAFIS) - FY16/17	16.554	AFIS 16/17	1-Jul-16	30-Jun-17	\$ 383,460
Passed Through Louisiana Commission on Law Enforcement: Forensic Sciences Improvement Act 2015	16.742	2015-CD-01-2795	1-Jan-16	31-Aug-16	12,436
Coverdell Crime Lab 2016	16.742	2016-CD-01-3505	1-Jan-17	30-Nov-17	13,967
Combination Investigation 2013	16.588	2013-WF-01-1751	1-May-14	30-Apr-15	43,757
Combination Investigation 2015	16.588	2013-WF-01-2978	1-Jun-16	31-May-16	8,716
Combination Investigation 2016	16.588	2015-WF-01-3020	1-Jan-16	31-Dec-16	39,505
Domestic Violence 2014	16.588	2014-WF-01-3414	1-Nov-16	31-Mar-17	4,767
Multi-Jurisdictional Task Force	16.738	2015-DJ-01-3047	1-Jan-16	31-Dec-16	43,000
Multi-Jurisdictional Task Force	16.738	2016-DJ-01-3501	1-Jan-17	31-Dec-17	45,000
TOTAL - U.S. DEPARTMENT OF JUSTICE					

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2016	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2017	TOTAL REVENUE RECOGNIZED	EXPENDITURES			TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL AND STATE		LOCAL	
					SPENT DIRECTLY BY JP50	PASSED THROUGH		
4,600	4,600	-	-	-	-	-	-	-
-	75,000	-	11,000	86,000	86,000	-	-	86,000
4,600	79,600	-	11,000	86,000	86,000	-	-	86,000
23,695	23,695	-	-	-	-	-	-	-
105,291	202,000	4,432	-	101,141	96,709	-	4,432	101,141
-	61,557	-	28,331	89,888	89,888	-	-	89,888
128,986	287,252	4,432	28,331	191,029	186,597	-	4,432	191,029
24,388	24,388	-	-	-	-	-	-	-
171,647	1,517,764	-	-	1,346,117	1,320,162	25,955	-	1,346,117
364,025	2,077,536	-	653,151	2,366,662	1,360,694	1,005,968	-	2,366,662
-	354,662	-	237,018	591,680	278,804	312,876	-	591,680
560,060	3,974,350	-	890,169	4,304,459	2,959,660	1,344,799	-	4,304,459
-	15,486	-	-	15,486	15,486	-	-	15,486
550	10,274	-	-	9,724	9,724	-	-	9,724
-	4,688	-	2,094	6,782	6,782	-	-	6,782
550	30,448	-	2,094	31,992	31,992	-	-	31,992
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 799,763	\$ 4,827,458	\$ 78,508	\$ 1,008,546	\$ 5,114,749	\$ 3,684,033	\$ 1,352,208	\$ 78,508	\$ 5,114,749
\$ -	\$ 383,460	\$ -	\$ -	\$ 383,460	383,460	\$ -	\$ -	383,460
-	383,460	-	-	383,460	383,460	-	-	383,460
1,229	1,229	-	-	-	-	-	-	-
-	-	-	13,762	13,762	13,762	-	-	13,762
8,716	8,716	-	-	-	-	-	-	-
9,309	26,832	-	-	17,523	17,523	-	-	17,523
-	10,001	-	9,897	19,898	19,898	-	-	19,898
-	4,766	-	-	4,766	4,766	-	-	4,766
11,068	34,658	-	-	23,590	23,590	-	-	23,590
-	9,966	-	9,966	19,932	19,932	-	-	19,932
30,322	96,168	-	33,625	99,471	99,471	-	-	99,471
30,322	479,628	-	33,625	482,931	482,931	-	-	482,931

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS
For The Year Ended June 30, 2017

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
FEDERAL HIGHWAY ADMINISTRATION					
Passed Through Louisiana Highway Safety Commission: Louisiana Highway Safety- 15/16	20.600	2016-30-24	1-Oct-15	30-Sep-16	245,035
Louisiana Highway Safety- 16/17	20.600	2017-30-30	1-Oct-16	30-Sep-17	151,488
TOTAL - FEDERAL HIGHWAY ADMINISTRATION					
DEPARTMENT OF HOMELAND SECURITY					
Passed through Louisiana Governor's Office of Homeland Security Office of Public Assistance:					
Disaster Grants - Public Assistance (Hurricane KATRINA LA 1603)	97.036 (M)	1603-DR-LA	Project Completion		10,071,060
Disaster Grants - Public Assistance (Hurricane KATRINA LA 1603) - Alternate Project	97.036 (M)	1603-DR-LA	Project Completion		194,888
Disaster Grants - Public Assistance (Hurricane GUSTAV LA 1786)	97.036 (M)	1786-DR-LA	Project Completion		6,188,780
Disaster Grants - Public Assistance (Hurricane IKE LA 1792)	97.036 (M)	1792-DR-LA	Project Completion		596,342
Disaster Grants - Public Assistance (Hurricane LEE LA 4041)	97.036 (M)	4041-DR-LA	Project Completion		134,016
Disaster Grants - Public Assistance (Hurricane ISAAC LA 4080)	97.036 (M)	4080-DR-LA	Project Completion		1,459,975
Passed through Louisiana State Police Disaster Grants - Public Assistance (LA Severe Flooding - BR Livingston LA 4277)	97.036 (M)	4277-DR-LA	Project Completion		247,197
Passed through Louisiana Governor's Office of Homeland Security FY 15 Port Security Grant Program SWAT Goggles	97.056	EMW-2015-FU-00073-S01	1-Sep-15	31-Aug-16	68,301
FY 16 Port Security Grant Program SWAT Gear	97.056	EMW-2016-FU-00061-S01	1-Sep-16	31-Aug-17	62,492
FY 15 State Homeland Security Grant Program LPR Camera	97.067	EMW-2015-SS-00043-S01	1-Sep-15	28-Feb-16	25,000
FY 16 State Homeland Security Grant Program Servers	97.067	EMW-2016-SS-00018-S01	1-Sep-16	28-Feb-17	30,000
FY 16 State Homeland Security Grant Program SWAT Gear	97.067	EMW-2016-SS-00018-S01	1-Sep-16	28-Feb-17	36,403
Operation Stonegarden 2016	97.067	EMW-2016-SS-00018-S01	1-Sep-16	28-Feb-17	30,000
TOTAL -DEPARTMENT OF HOMELAND SECURITY					
TOTAL - PASS THROUGH AWARDS					
TOTAL FEDERAL AWARDS					
STATE AND LOCAL AWARDS					
JEFFERSON PARISH COMMUNITY JUSTICE AGENCY					
Westbank/Gretna Task Force 15/16	N/A	Gretna Task Force 15/16	1-Jul-15	30-Jun-16	Unknown
Westbank/Gretna Task Force 16/17	N/A	Gretna Task Force 16/17	1-Jul-16	30-Jun-17	Unknown
Jefferson Parish Human Services Authority 15/16	N/A	SUP9SP020166-02	24-Aug-15	30-Jun-16	26,000
Jefferson Parish Human Services Authority 16/17	N/A	SUP9SP020166-02	1-Jul-16	30-Jun-17	13,000
Total					
TOTAL STATE AND LOCAL AWARDS					
GRAND TOTAL					

(Continued)

ACCRUED/ (DEFERRED) REVENUE <i>June 30, 2016</i>	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE <i>June 30, 2017</i>	TOTAL REVENUE RECOGNIZED	EXPENDITURES			TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL AND STATE		LOCAL	
					SPENT DIRECTLY BY JPSO	PASSED THROUGH		
50,759	118,277	-	-	67,518	67,518	-	-	67,518
-	51,739	-	30,822	82,561	82,561	-	-	82,561
50,759	170,016	-	30,822	150,079	150,079	-	-	150,079
(125,465)	-	-	(125,958)	(493)	(493)	-	-	(493)
-	-	-	-	-	-	-	-	-
280,983	-	-	280,983	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
155,518	-	-	155,025	(493)	(493)	-	-	(493)
-	247,197	-	-	247,197	247,197	-	-	247,197
-	247,197	-	-	247,197	247,197	-	-	247,197
57,740	57,517	223	-	-	(223)	-	223	-
-	61,535	20,512	-	82,047	61,535	-	20,512	82,047
24,570	24,570	-	-	-	-	-	-	-
-	30,000	-	-	30,000	30,000	-	-	30,000
-	36,403	-	-	36,403	36,403	-	-	36,403
-	-	-	1,819	1,819	1,819	-	-	1,819
82,310	210,025	20,735	1,819	150,269	129,534	-	20,735	150,269
237,828	457,222	20,735	156,844	396,973	376,238	-	20,735	396,973
\$ 318,909	\$ 1,106,866	\$ 20,735	\$ 223,291	\$ 1,029,983	\$ 1,009,248	\$ -	\$ 20,735	\$ 1,029,983
\$ 1,118,672	\$ 5,934,324	\$ 99,243	\$ 1,229,837	\$ 6,144,732	\$ 4,693,281	\$ 1,352,208	\$ 99,243	\$ 6,144,732
TOTAL FEDERAL						\$ 6,045,489		
\$ 9,827	\$ 43,931	\$ -	\$ -	\$ 34,104	\$ 34,104	\$ -	\$ -	\$ 34,104
-	95,570	-	10,778	106,348	106,348	-	-	106,348
2,615	2,615	-	-	-	-	-	-	-
-	9,880	-	3,120	13,000	13,000	-	-	13,000
12,442	151,996	-	13,898	153,452	153,452	-	-	153,452
\$ 12,442	\$ 151,996	\$ -	\$ 13,898	\$ 153,452	\$ 153,452	\$ -	\$ -	\$ 153,452
\$ 1,131,114	\$ 6,086,320	\$ 99,243	\$ 1,243,735	\$ 6,298,184	\$ 4,846,733	\$ 1,352,208	\$ 99,243	\$ 6,298,184

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS
For The Year Ended June 30, 2017

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	

NOTES TO SCHEDULE:

1) **Basis of Presentation**

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

2) **Summary of Significant Accounting Policies**

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

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

RECONCILIATION TO GENERAL LEDGER

Total grant revenues per above:

PY Accrual (Deferral)	\$	(1,131,114)
Grant Assistance Received		6,086,320
CY Accrual (Deferral)		1,243,735
Net Grant Revenues Recognized For the Schedule	\$	6,198,941

Revenues per General Ledger:

1-1-01-41110-0-00-00000 Federal Grants	\$	275,423	TB01	General Fund
1-1-01-41120-0-00-00000 Federal Grants - Pass Through		989,645	TB01	General Fund
1-1-01-41510-0-00-00000 State Grants		-	TB01	General Fund
1-1-11-45110-0-00-00000 USPS Asset Forfeiture		-	TB11	Drug Enforcement Fund
1-1-13-45110-0-00-00000 Drug Enforcement Fund		74,227	TB13	Drug Enforcement Fund
1-1-20-41120-0-00-40029 Multi-Jurisdictional Task Force Grant		23,590	TB20	Multi-Jurisdictional Task Force Fund
1-1-20-41120-0-00-40030 Multi-Jurisdictional Task Force Grant		19,932	TB20	Multi-Jurisdictional Task Force Fund
1-1-23-41110-0-00-41280, 41290 & 41300 DNA Backlog & Capacity		14,221	TB23	Federal Grant Fund
1-1-23-41110-0-00-xxxxx TSA GRANTS		186,596	TB23	Federal Grant Fund
1-1-23-41110-0-00-xxxxx HIDTA		4,304,458	TB23	Federal Grant Fund
1-1-23-41110-0-00-xxxxx HOMELAND SECURITY (SHSP)(UASI) & (GOSHEP)		(225)	TB23	Federal Grant Fund
41110-0-00-46221		61,535	TB23	Federal Grant Fund
41110-0-00-46222		-	TB23	Federal Grant Fund
41110-0-00-46230		170,534	TB23	Federal Grant Fund
41110-0-00-46240		1,819	TB23	Federal Grant Fund
41110-0-00-46250		30,000	TB23	Federal Grant Fund
41110-0-00-46260		36,403	TB23	Federal Grant Fund
41110-0-00-46270		-	TB27	Local Law Enforcement Block Grant Fund
1-1-87-41110-0-00-44709 Law Enforcement Block Grants - 2013		7,165	TB87	Local Law Enforcement Block Grant Fund
1-1-87-41110-0-00-44800 Law Enforcement Block Grants - 2014		244	TB87	Local Law Enforcement Block Grant Fund
1-1-87-41110-0-00-44900 Law Enforcement Block Grants - 2015		3,372	TB87	Local Law Enforcement Block Grant Fund
1-1-87-41110-0-00-44100 Law Enforcement Block Grants - 2016		-	TB87	Local Law Enforcement Block Grant Fund

Total Revenues Per General Ledger

\$ 6,198,941

Difference

\$ - Rounding

ACCRUED/ (DEFERRED) REVENUE June 30, 2016	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2017	TOTAL REVENUE RECOGNIZED	EXPENDITURES			
	GRANTS	OTHER			FEDERAL AND STATE			TOTAL EXPENDITURES
					SPENT DIRECTLY BY JPSO	PASSED THROUGH	LOCAL	

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STATE OF LOUISIANA, PARISH OF JEFFERSON

AFFIDAVIT

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

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


The following information is true and correct:

\$4,913,832 is the amount of cash on hand in the property tax collector bank accounts on June 30, 2017;

He further deposed and said:

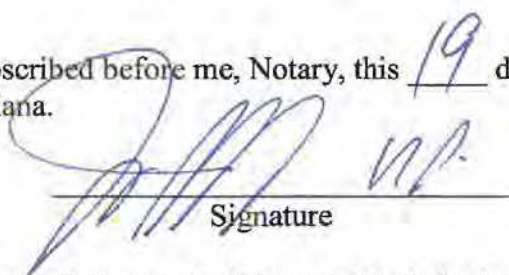
All itemized statements of the amount of taxes collected for fiscal year 2017 (tax year 2016), by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected for the fiscal year 2017 (tax year 2016), which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



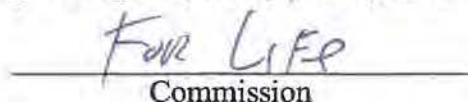
Signature – Joseph P. Lopinto III
Sheriff of Jefferson Parish

SWORN to and subscribed before me, Notary, this 19 day of December, 2017, in my office in Harvey, Louisiana.



Signature

Joseph J. Lepow (Notary Public), # 12449



Commission

JEFFERSON PARISH SHERIFF'S OFFICE

TAXROLL STATUS REPORT - 2016 TAX ROLL YEAR
AS OF JUNE 30, 2017

(Continued)

Tax Code	Taxing Body	Mills Levied	Original 2016			Adjudicated Supplements	2016			Refunds To Process	Net Collections	Amount To Be Collected	Collectible Tax Roll Not Yet Collected
			Tax Levy	Supplements	Reductions		Collectible Tax Roll	Collections Made	Refunds				
01M	Parish - Kenner Only	0.650	\$ 328,505	\$ 277	\$ (1,926)	\$ 271	\$ 327,128	\$ 325,048	\$ (1,100)	\$ (10)	\$ 323,938	\$ 3,190	0.98%
02M	Parish of Jefferson	1.310	4,042,452	6,513	(48,690)	2,773	4,003,049	3,977,654	(13,838)	(226)	3,963,590	39,459	0.99%
03M	Jefferson Library Maintenance	6.170	22,157,647	33,308	(247,602)	15,636	21,938,988	21,819,619	(75,612)	(1,159)	21,742,848	216,140	0.98%
04M	Jefferson Health Unit	2.140	7,685,164	11,552	(85,880)	5,423	7,616,260	7,567,923	(26,225)	(402)	7,541,295	74,965	0.98%
05M	Juvenile Detention Home	3.320	11,922,735	17,922	(133,231)	8,413	11,815,840	11,744,429	(40,610)	(2,446)	11,701,373	114,467	0.97%
06C	Coroner - Forensic Facility	0.970	3,483,480	5,236	(38,926)	2,458	3,452,248	3,431,391	(11,880)	(715)	3,418,795	33,452	0.97%
06M	Coroner - Office	0.540	1,939,257	2,915	(21,670)	1,368	1,921,870	1,910,259	(6,614)	(398)	1,903,247	18,623	0.97%
07M	Court & Judicial/Community Park	0.970	3,470,025	5,236	(38,850)	2,458	3,438,869	3,418,049	(11,788)	(715)	3,405,545	33,324	0.97%
09M	Jefferson Special Services District	2.420	6,720,840	10,509	(62,746)	4,101	6,672,704	6,632,328	(22,730)	(1,698)	6,607,900	64,804	0.97%
12M	Jefferson Transportation System	1.900	6,823,356	10,257	(76,249)	4,815	6,762,179	6,721,330	(23,273)	(1,401)	6,696,656	65,522	0.97%
13M	Jefferson Mobility Impaired Transportation	0.950	3,411,737	5,128	(38,125)	2,408	3,381,148	3,360,725	(11,636)	(701)	3,348,388	32,760	0.97%
14M	Ambulance Service Dist No. 2	10.990	564,167	6,530	(60,882)	237	510,053	506,796	(1,776)		505,020	5,033	0.99%
16M	Consolidated Garbage Dist No. 1	3.860	10,654,066	16,763	(99,329)	6,541	10,578,041	10,513,782	(36,256)	(2,709)	10,474,817	103,225	0.98%
21M	Jefferson Parish Sheriff	8.280	29,734,995	44,698	(332,277)	20,983	29,468,398	29,290,393	(101,417)	(6,106)	29,182,870	285,529	0.97%
23M	Consolidated Sewer District No. 1 (East & West)	3.460	9,633,439	15,026	(89,303)	5,863	9,565,026	9,507,314	(32,828)	(2,428)	9,472,058	92,968	0.97%
27M	Eastbank Consolidated Fire Protection District	24.010	40,755,883	34,923	(283,467)	11,365	40,518,704	40,326,647	(111,084)	(1,562)	40,214,001	304,703	0.75%
28M	Fire Protection District No. 3	19.200	3,260,788	3,402	(27,672)	2,942	3,239,460	3,221,713	(16,733)	(313)	3,204,666	34,794	1.07%
29M	Fire Protection District No. 5	19.090	3,544,433	236	(30,155)	4,172	3,518,686	3,498,848	(17,517)	(143)	3,481,188	37,499	1.07%
30M	Fire Protection District No. 9	21.100	1,083,161	12,537	(116,888)	455	979,266	973,012	(3,410)		969,602	9,664	0.99%
31M	Fire Protection District No. 6 - M	23.360	4,626,044	37,455	(75,059)	2,463	4,590,902	4,558,889	(10,184)	(13,075)	4,535,631	55,272	1.20%
32M	Fire Protection District No. 7 - M	23.980	3,802,445		(25,452)	4,577	3,781,571	3,757,726.52	(14,364.44)	(446.33)	3,742,915.75	38,655	1.02%
32B	Fire Protection District No. 7 - B	2.960	469,359		(3,142)	565	466,783	463,839	(1,773)	(55)	462,011	4,771	1.02%
33M	Fire Protection District No. 8 - M	24.050	7,794,494	26,241	(121,318)	12,390	7,711,807	7,639,221	(46,132)	(728)	7,592,361	119,446	1.55%
34	Consolidated Water District No. 1 10	3.430	11,504,953	16,401	(100,047)	7,282	11,428,589	11,360,211	(39,309)	(2,517)	11,318,394	110,194	0.96%
41M	Consolidated Recreation and Playground District	7.800	21,526,014	33,873	(200,714)	13,218	21,372,391	21,236,508	(73,263)	(1,186)	21,162,059	210,333	0.98%
42B	Playground District No. 2 - Sub Dist No. 1	2.710	878,567	2,957	(13,670)	1,396	869,250	864,072	(5,198)	(82)	855,792	13,458	1.55%
64B	Consolidated Drainage District No. 2 (SELA)	4.730	16,676,134	22,723	(162,657)	11,885	16,548,085	16,443,115	(57,193)	(888)	16,385,034	163,051	0.99%
64M	Consolidated Drainage District No. 2 - M	4.640	16,358,829	22,291	(159,562)	11,658	16,233,216	16,130,244	(56,105)	(871)	16,073,268	159,948	0.99%
69M	Community Center and Playground Dist No. 16	10.990	564,167	6,530	(60,882)	237	510,053	506,796	(1,776)		505,020	5,033	0.99%
71M	Jefferson Levee District (Eastbank)	4.010	9,773,466	8,303	(66,589)	4,231	9,719,411	9,670,579	(29,946)	(450)	9,640,182	79,229	0.82%
74M	Grand Isle Levee District	4.660	239,221	2,769	(25,815)	101	216,275	214,894	(753)		214,141	2,134	0.99%
75C	Jefferson Parish School Board - C	2.910	14,364,743	21,593	(160,521)	10,137	14,235,952	14,145,595	(49,020)	(751)	14,095,824	140,128	0.98%
75M	Jefferson Parish School Board - M	7.000	10,450,350	15,709	(116,779)	7,374	10,356,655	10,290,920	(35,662)	(546)	10,254,712	101,943	0.98%
75M	Jefferson Parish School Board - M	4.000	25,138,300	37,788	(280,911)	17,739	24,912,916	24,754,791	(85,784)	(1,315)	24,667,692	245,224	0.98%
75J	Jefferson Parish School Board - J	9.000	32,320,671	48,585	(361,171)	22,807	32,030,892	31,827,588	(110,294)	(1,690)	31,715,604	315,288	0.98%
77M	Grand Isle Port Commission	5.230	280,237	3,108	(29,994)	113	253,464	251,914	(845)		251,068	2,395	0.94%
79M	West Jefferson Levee District	8.030	5,262,873	13,728	(82,061)	7,140	5,201,681	5,158,044	(22,667)	(353)	5,135,024	66,656	1.28%
80M	Consolidated Road Lighting District	2.900	8,005,781	12,460	(74,609)	4,915	7,948,547	7,897,153	(27,259)	(441)	7,869,453	79,094	1.00%
81	Inspector General	0.480	1,325,079	2,062	(12,348)	813	1,315,606	1,307,106	(4,512)	(73)	1,302,521	13,085	0.99%
91M	Jefferson Road Lighting District No. 7	5.500	282,352	3,268	(30,469)	119	255,271	253,640	(889)		252,752	2,519	0.99%
92M	Fire Protection District No. 4	16.550	695,134	70	(27,703)	632	668,134	645,899	(1,984)	(90)	643,825	24,309	3.64%
UNKN	Lafitte Area Levee Ind Levee	5.540	273,390	23	(9,718)	210	264,406	257,008	(660)	(30)	256,318	8,088	3.06%
		312.890	\$ 363,828,735	\$ 580,907	\$ (4,034,557)	\$ 244,688	\$ 360,619,774	\$ 358,380,014	\$ (1,241,892)	\$ (48,721)	\$ 357,089,400	\$ 3,530,374	0.98%

Note: This schedule includes only the activity related to the 2016 tax roll (i.e., the current year tax roll). Activity related to prior years' tax rolls is not presented.

JEFFERSON PARISH SHERIFF'S OFFICE

TAXROLL STATUS REPORT - 2016 TAX ROLL YEAR
AS OF JUNE 30, 2017

Per the above schedule, approximately .98 percent of the total tax levy has yet to be collected. Reasons for not collecting total roll include:

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

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

RECONCILIATION OF TAXROLL STATUS REPORT TO DISTRIBUTION SUMMARY REPORT

	Collections Made	Refunds	Refunds To Process	Net Collections
Per Taxroll Status Report (above)	\$ 158,380,014	\$ (1,241,687)	\$ (48,721)	\$ 157,089,606
Other Collections	72,756			72,756
Refunds Not Yet Processed	-		48,721	(48,721)
Refunds of Cost	-	(169,367)	-	(169,367)
Per Distribution Report	358,452,770	(1,411,259)	-	357,041,511
Collections of Costs, Fees, etc. Security Districts	734,217 544,366		-	734,217 544,366
Total Per Distribution Report	359,731,353	(1,411,259)	-	358,320,094
Interest on delinquent payments	602,247			602,247
Total Collections	360,333,600	(1,411,259)	-	358,922,341
Other Collections	46,734			46,734
State Revenue Sharing		-	-	
Total Distributed to Date	\$ 360,380,334	\$ (1,411,259)	\$ -	\$ 358,969,075
				\$ 358,969,075
			VAR	\$ 0

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

**SCHEDULE OF COMPENSATION AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Agency Head Name/Title:

Newell D. Normand, Sheriff

<u>Purpose</u>	<u>Amount</u>		
Salary	\$	163,836	(1)
Benefits - Retirement - Employer Required Contributions		23,770	(2)
Benefits - Retirement - Employee Share Paid by Employer		12,558	(3)
Benefits - Insurance (Group Health)		9,180	(4)
Benefits - Other		2,320	(5)
Car Allowance		-	(6)
Vehicle Provided by Agency		Yes	(6)
Per Diem		-	
Reimbursements		-	
Membership Dues		2,460	(7)
Travel (meal per diems)		-	
Tuition and Registration Fees		1,860	(8)
Conference Travel (Airfare, Lodging, Conference Expenses)		11,964	(8)
Continuing Professional Education Fees		-	
Housing		-	
Unvouchered Expenses		-	
Special Meals		-	

Notes to Schedule:

- (1) The Sheriff's salary is set by state statutes and includes a 10% expense allowance.
- (2) The Sheriff is a member of the Louisiana Sheriff's Pension and Relief Fund, as are all full-time employees of the Sheriff's Office. The employer contribution rate for 2017 was 13.25% of eligible salary. This represents that contribution cost to the office.
- (3) The Sheriff's Office pays a portion of the employee's share of required pension contribution for employees hired prior to January 1, 1999. The Sheriff's Office pays 7.00% of the required employee contribution rate (which was 10.25% for 2017). This was done in lieu of a pay raise several years back. This represents that contribution cost to the office.
- (4) 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 % of family, spousal, or child coverage. This amount represents the cost to the office.
- (5) 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.
- (6) 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.
- (7) Amount represents membership dues to professional organizations related to the position of Sheriff, including the La. Sheriff's Association (LSA), the National Sheriff's Association (NSA), the Major Counties Association, and the Louisiana State Bar Association (LSBA).
- (8) Includes attendance at conferences for the Nuts & Bolts Legal Update conference, the NSA's Mid-winter conference, Jefferson Bar Association conference, the ICAP conference, and the LSA's annual conference.

STATISTICAL SECTION



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STATISTICAL SECTION NARRATIVE

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

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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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These schedules offer demographic and economic indicators to help the reader understand the environment within which the Sheriff's financial activities take place and to help make comparisons over time with other governments.	
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JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 1

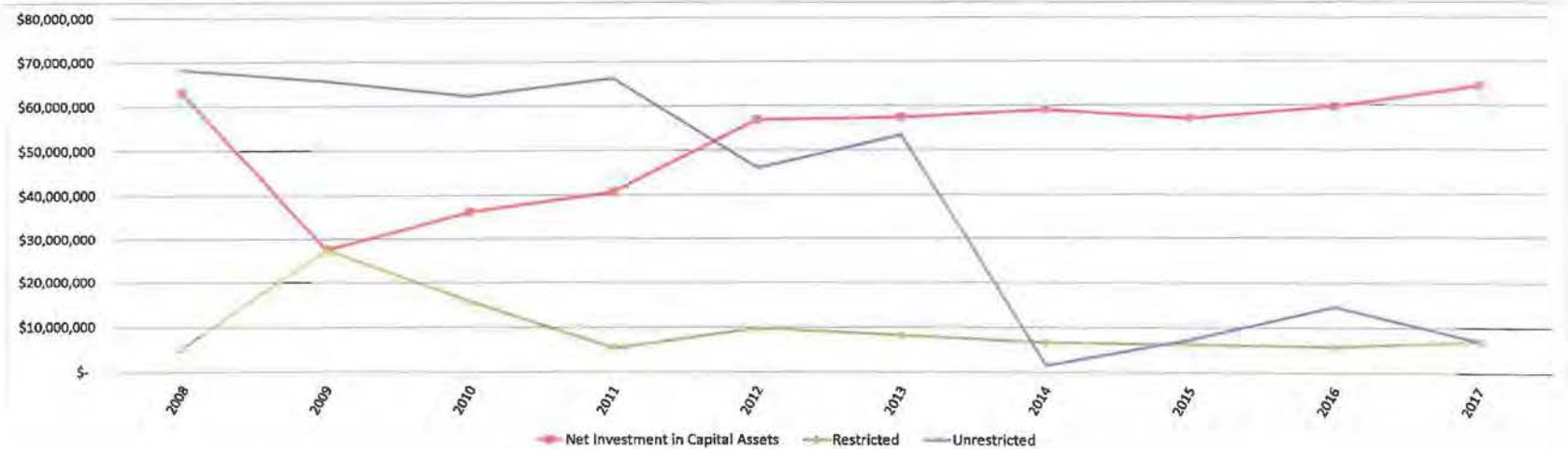
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2008	(1) 2009	(1) 2010	2011	2012	2013	(2) 2014	2015	2016	2017
Governmental Activities										
Net Investment in Capital Assets	\$ 63,101,126	\$ 27,604,981	\$ 36,309,560	\$ 40,824,480	\$ 56,942,313	\$ 57,400,787	\$ 59,055,613	\$ 57,080,147	\$ 59,672,449	\$ 64,391,627
Restricted										
911 Emergency Communications	-	-	-	-	4,599,345	6,199,781	6,064,003	6,221,370	5,846,598	5,513,724
Debt Service	-	46,516	918	587	215	817	453	71	674	279
Construction	-	26,016,578	11,188,111	1,225,622	774,562	-	-	-	-	-
Claims and Judgments	5,358,718	1,445,267	4,557,006	4,220,604	4,484,174	2,132,751	679,918	-	-	1,498,965
Unrestricted	68,294,907	65,710,797	62,324,878	66,348,132	46,145,349	53,496,116	1,554,367	7,314,015	14,675,896	6,999,238
Total Governmental Activities Net Position	\$ 136,754,751	\$ 120,824,139	\$ 114,380,473	\$ 112,619,425	\$ 112,945,958	\$ 119,230,252	\$ 67,354,354	\$ 70,615,603	\$ 80,195,617	\$ 78,403,833

NOTES:

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



JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 2

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

(UNAUDITED)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental Activities:										
Public Safety										
Executive	\$ 1,130,423	\$ 1,153,937	\$ 1,005,405	\$ 1,035,717	\$ 1,000,118	\$ 1,060,985	\$ 1,017,289	\$ 1,104,874	\$ 965,621	\$ 1,062,142
Civil and Support Services	9,975,642	11,178,047	14,720,136	16,350,210	12,667,751	12,956,160	13,534,956	12,868,149	13,616,751	13,104,553
Finance and Administrative	14,018,723	21,453,975	18,394,493	14,122,461	9,585,890	9,729,961	10,075,299	11,248,184	11,539,343	11,367,771
Fleet	13,138,125	15,706,975	11,737,429	13,907,332	14,595,410	13,564,442	12,489,132	12,748,774	11,392,905	11,023,729
Revenue and Taxation	3,171,814	3,760,924	3,336,852	3,525,963	3,459,727	3,286,041	3,247,624	3,872,359	3,564,091	3,472,475
Operations	21,561,953	24,415,687	20,879,408	21,323,000	22,202,679	23,224,794	22,595,108	22,763,550	22,808,960	24,599,544
Special Operations	6,991,711	7,787,714	7,856,018	8,491,219	4,375,301	6,049,249	4,383,286	5,149,953	4,881,433	5,601,166
Technical Services	10,804,668	12,536,782	12,540,770	11,164,826	15,127,681	17,281,779	18,153,634	18,397,173	18,700,879	19,604,658
Internal Management	2,486,687	3,131,837	2,626,990	2,100,305	1,916,858	1,483,852	1,013,074	587,863	613,514	667,075
Criminal Investigations	10,258,268	10,961,779	10,625,771	10,868,039	11,700,193	11,725,916	11,848,570	12,349,841	12,591,923	13,734,348
Special Investigations	7,431,999	9,085,906	9,223,796	8,266,818	9,825,741	9,556,757	10,247,417	9,616,545	9,870,223	11,412,317
Narcotics	2,838,383	3,444,346	3,324,151	5,026,303	4,869,626	4,222,232	4,240,403	4,385,646	4,637,320	5,064,879
Corrections	18,763,397	20,621,884	20,334,590	21,025,512	22,973,991	23,575,235	23,559,157	23,841,527	24,017,738	25,538,712
Non-departmental	76,553	29,811	-	-	-	-	-	-	-	-
Interest on Long-term Debt and fees	161,511	905,520	1,418,625	1,383,364	1,036,057	1,145,093	954,144	842,100	756,311	651,184
Total Governmental Activities Expenses	122,809,857	146,175,124	138,024,434	138,601,069	135,337,023	138,862,496	137,359,093	139,776,538	139,957,012	147,504,553
Total Primary Government Expenses	\$ 122,809,857	\$ 146,175,124	\$ 138,024,434	\$ 138,601,069	\$ 135,337,023	\$ 138,862,496	\$ 137,359,093	\$ 139,776,538	\$ 139,957,012	\$ 147,504,553
Program Revenues (See Table 3)										
Governmental Activities:										
Charges for Services										
Executive	\$ 125,502	\$ 128,793	\$ 125,802	\$ 182,488	\$ 204,147	\$ 219,818	\$ 134,766	\$ 100,495	\$ 79,414	\$ 171,291
Civil and Support Services	6,866,265	7,390,444	8,157,530	7,884,073	8,056,991	7,697,723	8,047,278	8,423,646	8,712,202	8,488,109
Finance and Administrative	1,997,725	2,215,040	2,621,181	2,574,831	2,748,263	2,733,937	2,969,211	2,990,964	3,219,371	3,205,307
Fleet	813,960	849,415	1,197,979	1,204,649	1,084,085	1,108,698	1,100,132	1,139,455	1,168,138	1,160,790
Revenue and Taxation	96,999	93,109	97,192	95,814	99,121	96,807	102,287	31,822	-	-
Operations	71,006	74,912	77,766	75,087	63,872	56,666	57,618	48,309	52,735	32,957
Special Operations	93,606	91,547	99,642	188,073	82,227	81,781	64,360	52,228	133,218	109,609
Technical Services	309,334	1,373,429	2,023,546	2,026,208	849,039	8,885	12,486	177,770	5,382	2,019
Internal Management	50	198	246	-	196	51	51	-	-	-
Criminal Investigations	955,802	1,050,559	1,102,485	1,005,459	1,124,205	1,092,419	1,155,426	1,232,172	1,205,829	1,180,122
Special Investigations	6,311	9,284	8,570	402,674	420,738	416,413	415,989	428,218	417,710	467,082
Narcotics	6,564	6,836	7,930	2,890	122	1,655	2,872	2,306	2,926	689
Corrections	3,010,063	3,212,454	3,114,325	2,993,485	3,170,606	3,085,132	3,033,528	3,439,618	3,890,157	3,805,120
Non-departmental	-	-	-	-	-	-	-	-	-	-
Total Charges for Services	14,353,287	16,496,020	18,634,194	18,635,731	17,903,612	16,599,985	17,096,004	18,067,003	18,887,082	18,623,095
Operating Grants and Contributions	10,127,283	17,006,462	12,806,193	13,128,709	19,033,090	21,961,748	17,966,921	21,879,035	22,914,367	23,379,741
Capital Grants and Contributions	8,306,693	2,746,678	5,791,591	2,624,790	2,683,774	1,004,562	738,021	507,517	459,674	472,475
Total Governmental Activities Program Revenues	\$ 32,787,263	\$ 36,249,160	\$ 37,231,978	\$ 34,389,230	\$ 39,620,476	\$ 39,566,295	\$ 35,800,946	\$ 40,453,555	\$ 42,261,123	\$ 42,475,311
Net (Expense) Revenue										
Governmental Activities	\$ (90,022,594)	\$ (109,925,964)	\$ (100,792,456)	\$ (104,211,839)	\$ (95,716,547)	\$ (99,296,201)	\$ (101,558,147)	\$ (99,322,983)	\$ (97,695,889)	\$ (105,029,242)
Total Primary Government Net (Expense) Revenue	\$ (90,022,594)	\$ (109,925,964)	\$ (100,792,456)	\$ (104,211,839)	\$ (95,716,547)	\$ (99,296,201)	\$ (101,558,147)	\$ (99,322,983)	\$ (97,695,889)	\$ (105,029,242)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities:										
Taxes										
Property Taxes	\$ 20,966,922	\$ 25,053,478	\$ 26,588,133	\$ 26,514,809	\$ 26,767,993	\$ 27,447,509	\$ 27,810,657	\$ 28,506,512	\$ 28,739,300	\$ 29,514,255
Property Taxes - Payments in Lieu of										88,949
Sales Taxes	22,543,976	20,500,967	18,963,942	21,008,979	20,922,633	22,622,549	22,131,936	22,955,740	22,390,927	22,873,663
Intergovernmental										
State Revenue Sharing	1,336,124	1,328,749	1,311,187	1,310,917	1,305,506	1,302,140	1,297,687	1,296,204	1,243,006	1,293,783
Video Poker Allocations	2,234,447	1,978,584	1,795,230	1,847,360	1,776,197	1,798,858	1,665,316	1,625,919	1,655,037	1,622,587
Commissions										
Commissions on Tax Collections	44,340,729	41,948,925	40,979,299	43,598,557	43,090,170	50,894,975	44,054,063	46,693,546	46,039,225	45,609,370
Charges for Services										
Court Attendance	230,520	231,472	245,786	248,982	225,522	172,890	428,181	298,215	336,514	337,341
Unrestricted Interest	3,337,913	1,708,828	471,844	141,301	111,741	285,712	263,475	345,267	352,734	878,547
Miscellaneous										
Gain (Loss) on Disposal of Capital Assets	(49,739)	156,927	360,898	733,042	33,844	163,821	532,309	3,257	691,099	(124,322)
Subrogations	414,309	604,868	509,566	513,692	1,313,670	352,122	364,674	534,962	5,391,880	699,115
Other	1,020,691	482,554	3,122,905	6,533,152	495,804	539,919	334,100	324,610	436,221	444,170
Total Governmental Activities General Revenues	96,375,892	93,993,352	94,348,790	102,450,791	96,043,080	105,580,495	98,882,398	102,584,232	107,275,903	103,237,458
Total Primary Government General Revenues	\$ 96,375,892	\$ 93,993,352	\$ 94,348,790	\$ 102,450,791	\$ 96,043,080	\$ 105,580,495	\$ 98,882,398	\$ 102,584,232	\$ 107,275,903	\$ 103,237,458
Extraordinary Items										
Forgiveness of CDL loan - FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,233,273	\$ -	\$ -	\$ -
Insurance Proceeds (Net)	203,458	-	-	-	-	-	-	-	-	-
Total Extraordinary Items	\$ 203,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,233,273	\$ -	\$ -	\$ -
Changes in Net Position										
Governmental Activities	6,556,756	(15,930,612)	(6,443,666)	(1,761,048)	326,533	6,284,294	4,557,524	3,261,249	9,580,014	(1,791,784)
Total Primary Government	\$ 6,556,756	\$ (15,930,612)	\$ (6,443,666)	\$ (1,761,048)	\$ 326,533	\$ 6,284,294	\$ 4,557,524	\$ 3,261,249	\$ 9,580,014	\$ (1,791,784)

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 3

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

(UNAUDITED)

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities:	(1)									
Public Safety										
Executive	\$ 153,926	\$ 154,296	\$ 155,847	\$ 212,501	\$ 231,281	\$ 243,684	\$ 155,050	\$ 157,454	\$ 136,795	\$ 241,694
Civil and Support Services	7,210,035	7,782,550	8,622,501	8,324,862	8,220,677	7,959,245	8,188,040	8,711,341	9,007,438	8,780,937
Finance and Administrative	10,557,233	5,664,137	8,925,246	5,755,459	4,472,078	3,761,580	3,829,737	4,022,916	4,535,940	4,124,562
Fleet	837,648	869,818	1,222,015	1,228,612	1,108,380	1,132,274	1,111,831	1,201,490	1,231,638	1,219,301
Revenue and Taxation	136,912	131,101	139,254	127,291	129,125	126,639	136,724	158,326	128,308	118,003
Operations	1,605,018	7,220,126	1,828,751	1,832,723	1,949,081	1,813,033	1,745,735	2,601,780	2,428,047	2,590,932
Special Operations	443,536	578,603	714,633	1,247,000	1,440,790	2,892,888	1,020,482	950,241	1,039,206	1,228,069
Technical Services	1,089,000	2,317,812	3,510,662	2,920,883	9,942,245	9,691,403	8,341,750	8,830,816	8,763,271	8,652,990
Internal Management	908,263	282,133	454,840	266,986	82,896	48,382	21,279	41,717	44,513	46,293
Criminal Investigations	1,553,500	1,703,844	1,888,863	1,821,053	1,956,680	1,930,517	1,960,856	2,498,055	2,523,045	2,497,167
Special Investigations	281,612	479,950	796,795	1,120,497	1,042,509	4,680,856	4,342,719	5,042,694	5,251,501	5,783,688
Narcotics	4,358,100	5,183,226	4,999,238	5,561,709	4,880,560	1,228,953	1,023,886	1,237,272	1,687,382	1,768,235
Corrections	3,652,480	3,881,564	3,973,333	3,969,654	4,164,174	4,056,841	3,922,857	4,999,453	5,484,039	5,423,440
Non-departmental	-	-	-	-	-	-	-	-	-	-
Interest on Long-term Debt	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	32,787,263	36,249,160	37,231,978	34,389,230	39,620,476	39,566,295	35,800,946	40,453,555	42,261,123	42,475,311
Total Primary Government Program Revenues	\$ 32,787,263	\$ 36,249,160	\$ 37,231,978	\$ 34,389,230	\$ 39,620,476	\$ 39,566,295	\$ 35,800,946	\$ 40,453,555	\$ 42,261,123	\$ 42,475,311

NOTES:

(1) - for 2013, the IIDTA program was reassigned from Narcotics to the Special Investigations Bureau

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

(UNAUDITED)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted										
Committed	13,325,408	26,811,253	22,896,674	20,171,872	16,933,975	18,192,138	16,007,540	13,766,580	11,519,657	8,541,186
Assigned	9,749,075	6,555,877	8,020,350	9,572,835	13,195,835	10,123,193	8,011,591	10,835,309	10,826,281	12,837,360
Unassigned	21,186,128	24,777,597	27,898,459	37,449,851	17,356,624	31,560,605	35,006,900	36,195,083	40,086,050	34,895,036
Total General Fund	\$ 44,260,611	\$ 58,144,727	\$ 58,805,483	\$ 67,194,558	\$ 47,486,434	\$ 59,875,936	\$ 59,026,031	\$ 60,796,972	\$ 62,431,988	\$ 56,273,582
Major Funds										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted		25,405,125	11,188,110	1,225,622	5,373,907	6,199,781	6,064,003	6,221,370	5,846,598	5,513,724
Committed										
Assigned	29,210,521	13,676,062	12,081,421	10,470,168	11,647,912	11,813,983	10,307,506	9,448,529	9,165,763	10,593,674
Unassigned										
Total Major Funds	\$ 29,210,521	\$ 39,081,187	\$ 23,269,531	\$ 11,695,790	\$ 17,021,819	\$ 15,013,764	\$ 16,371,509	\$ 15,669,899	\$ 15,012,361	\$ 16,107,398
Other Governmental Funds										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted		46,516	918	587	215	817	453	71	674	279
Committed										
Assigned	2,679,551	4,044,767	4,063,966	5,639,521	3,344,115	3,833,977	3,842,961	4,571,027	5,123,760	5,316,231
Unassigned										
Total Other Governmental Funds	\$ 2,679,551	\$ 4,091,283	\$ 4,064,884	\$ 5,640,108	\$ 3,344,330	\$ 3,834,794	\$ 3,843,414	\$ 4,571,098	\$ 5,124,434	\$ 5,316,510
Total All Funds	\$ 76,150,683	\$ 101,317,197	\$ 86,139,898	\$ 84,530,456	\$ 67,852,583	\$ 78,724,494	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783	\$ 77,697,490

NOTE: JPSO implemented GASB Statement No. 54 in FY 2011 and restated the fund balances from the prior years into the current categories and format.

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

(UNAUDITED)

	2009	2010	2011	2012	2013	2014	2015	2016	2017
REVENUES									
Taxes (See Table 6)	\$ 43,510,898	\$ 45,554,445	\$ 45,552,075	\$ 47,523,788	\$ 47,690,626	\$ 50,070,058	49,942,593	51,462,252	51,130,227
Intergovernmental	26,478,115	29,783,090	29,081,150	25,094,636	30,436,146	30,983,949	26,995,332	27,125,587	27,348,403
Service charges, fees, and commissions	50,678,775	47,989,570	47,374,819	50,188,237	50,044,612	57,442,876	50,862,438	54,153,219	54,212,738
Fines and forfeitures	574,359	462,931	885,041	1,599,650	890,389	724,057	523,134	578,387	917,996
Interest	2,773,328	1,512,764	445,798	110,529	82,097	252,298	239,716	330,669	318,708
Miscellaneous	2,932,471	3,051,498	5,801,908	9,525,061	3,832,360	3,135,908	3,365,798	2,961,868	8,671,644
TOTAL REVENUES	126,947,946	128,354,398	129,140,791	134,041,901	132,976,230	142,602,146	131,849,011	136,612,982	142,999,716
EXPENDITURES									
Current									
Public Safety									
Executive	1,117,298	1,095,055	960,686	980,643	960,758	998,408	966,508	1,071,916	948,806
Civil and Support Services	9,792,740	10,813,817	13,691,713	14,837,693	11,799,048	11,849,910	12,490,721	11,918,601	12,863,931
Finance and Administrative	9,114,324	10,805,541	8,259,327	7,584,634	7,445,682	8,552,384	10,091,212	10,097,096	10,422,384
Fleet	13,846,504	12,087,078	12,262,472	12,133,460	11,264,401	12,157,864	12,879,016	10,143,537	13,914,345
Revenue & Taxation	3,060,303	3,309,691	3,329,092	3,370,695	3,317,192	3,051,732	3,041,552	3,707,518	3,416,474
Operations	20,812,154	23,386,008	20,106,779	19,969,385	20,941,848	21,241,034	20,762,574	21,541,824	22,790,749
Special Operations	7,083,022	6,246,304	6,385,363	6,883,766	3,802,280	5,410,642	3,926,562	4,610,775	5,038,024
Technical Services	10,470,537	12,026,263	11,944,312	9,883,680	13,690,557	15,721,968	16,727,553	17,203,221	17,903,648
Internal Management	2,399,118	2,571,689	2,104,175	1,683,880	1,725,575	1,109,297	548,621	550,710	596,239
Criminal Investigations	9,436,100	10,414,040	10,229,839	10,279,642	11,162,177	10,845,538	11,073,349	11,870,236	12,505,125
Special Investigations	7,300,288	9,059,056	9,629,257	8,928,964	9,571,396	8,887,308	9,728,130	9,332,379	10,149,263
Narcotics	3,642,194	4,217,395	4,130,344	4,182,644	4,032,317	3,652,293	3,636,696	4,075,360	4,334,725
Corrections	18,167,181	19,632,664	19,707,731	19,930,036	21,961,680	21,844,988	22,064,181	22,973,475	23,292,815
Non-departmental	76,553	29,811	-	-	-	-	-	-	-
Total Public Safety	116,118,214	126,685,412	122,641,990	120,669,371	121,624,811	125,403,386	127,736,674	129,096,648	136,176,211
Intergovernmental	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	939,000	975,000	1,020,000	1,070,000	1,120,000	1,175,000	1,230,000
Interest	-	744,231	1,257,225	1,221,964	874,546	471,464	434,137	392,506	347,413
Capital outlay	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Finance and Administrative	15,227,913	5,984,816	4,089,617	1,496,892	4,171,441	191,493	47,537	96,991	741,759
Civil and Support Services	-	-	15,399,258	11,288,116	2,474,064	4,337,311	1,605,479	1,597,639	291,318
Special Investigations	-	-	-	-	999,560	263,581	388,724	7,183	323,690
Narcotics	-	-	-	-	-	-	-	-	27,060
TOTAL EXPENDITURES	131,546,127	133,414,459	144,318,090	135,651,343	131,164,422	131,737,235	131,332,551	132,365,967	139,048,902
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,598,181)	(5,060,061)	(15,177,299)	(1,609,442)	1,811,808	10,871,911	516,460	4,247,015	3,530,814
OTHER FINANCING SOURCES (USES)									
Transfers in	5,740,057	22,019,923	7,162,744	3,335,163	25,963,456	5,274,407	8,304,429	6,487,838	6,131,189
Transfers out	(5,740,057)	(21,565,482)	(7,162,744)	(3,335,163)	(25,963,456)	(5,274,407)	(8,304,429)	(6,937,838)	(8,131,189)
Capital leases	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Bonds	-	30,004,604	-	-	-	-	-	-	-
Bond Issue Costs	-	(232,470)	-	-	-	-	-	-	-
Payments to refunding escrow agent	-	-	-	-	(18,489,681)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	30,226,575	-	-	(18,489,681)	-	(2,450,000)	(2,000,000)	2,351,568
EXTRAORDINARY ITEMS									
Proceeds from disaster loans	-	-	-	-	-	-	-	-	-
Claims and judgments	-	-	-	-	-	-	-	-	-
Insurance Proceeds	203,458	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(4,394,723)	25,166,514	(15,177,299)	(1,609,442)	(16,677,873)	10,871,911	516,460	1,797,015	1,530,814
FUND BALANCES									
Beginning of year	80,545,405	76,150,683	101,317,197	86,139,898	84,530,456	67,852,583	78,724,494	79,240,954	81,037,969
End of year	\$ 76,150,683	\$ 101,317,197	\$ 86,139,898	\$ 84,530,456	\$ 67,852,583	\$ 78,724,494	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783
Debt Service as a percentage of noncapital expenditures	0.00%	0.62%	1.82%	1.85%	1.55%	1.25%	1.27%	1.23%	1.21%

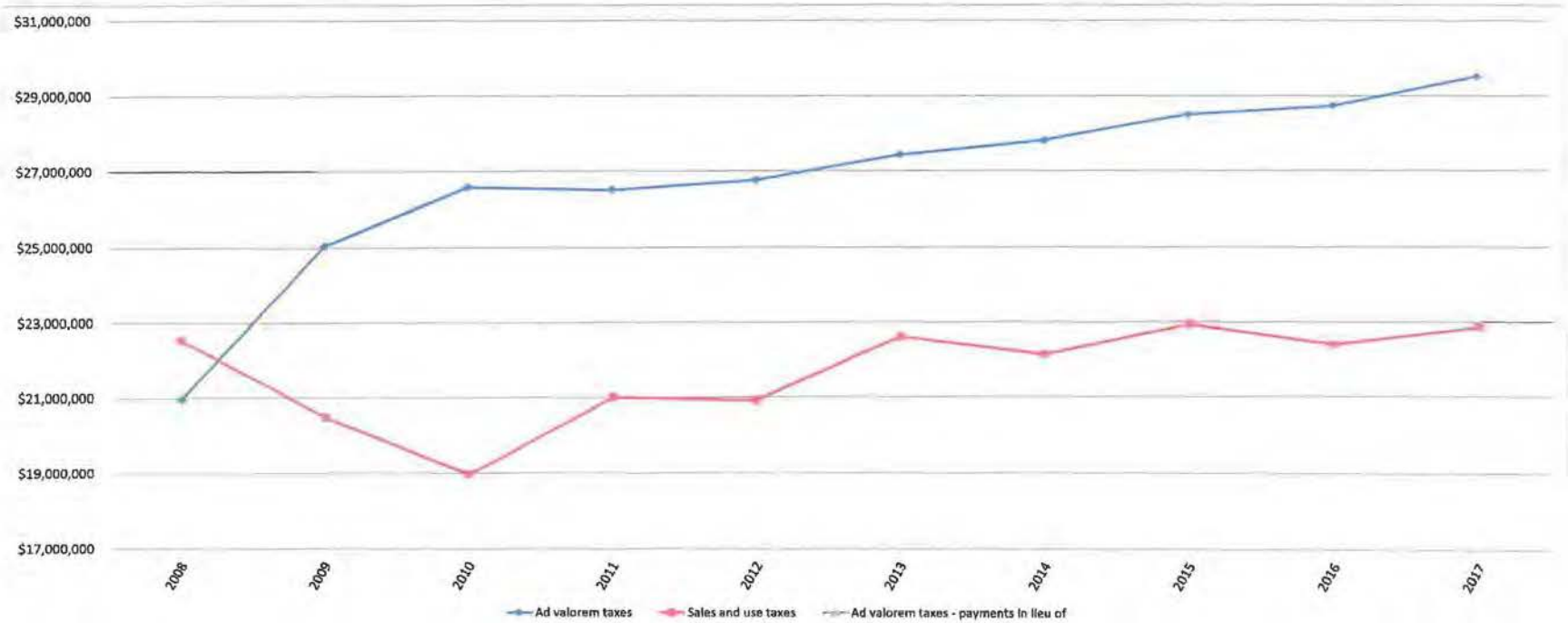
JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 6

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

(UNAUDITED)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
TAX REVENUES BY SOURCE										
Taxes										
Ad valorem taxes	\$ 20,966,922	\$ 25,053,478	\$ 26,588,133	\$ 26,514,809	\$ 26,767,993	\$ 27,447,509	\$ 27,810,657	\$ 28,506,512	\$ 28,739,300	\$ 29,514,255
Ad valorem taxes - payments in lieu of	-	-	-	-	-	-	-	-	-	88,949
Sales and use taxes	22,543,976	20,500,967	18,963,942	21,008,979	20,922,633	22,622,549	22,131,936	22,955,740	22,390,927	22,873,663
Total Tax Revenues	\$ 43,510,898	\$ 45,554,445	\$ 45,552,075	\$ 47,523,788	\$ 47,690,626	\$ 50,070,058	\$ 49,942,593	\$ 51,462,252	\$ 51,130,227	\$ 52,476,867



JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 7

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

(UNAUDITED)

Fiscal Year	Tax Roll	Real Estate (1)	Industrial and Commercial (1)	Public Service Corporations (1)	Total Assessments	Homestead Exempt (2)	Total Taxable Assessed Value	Percentage Change From Prior Year	Total Direct Tax Rate	Estimated Actual Taxable Value (3)	Taxable Assessed Value as a Percentage of Taxable Value
2008	2007 (K)	\$ 2,503,865	\$ 683,225	\$ 152,940	\$ 3,340,030	\$ 739,285	\$ 2,600,745	11.66%	0.64	\$ 3,061,308	84.96%
2009	2008 (R)	3,105,579	707,265	157,697	3,970,541	772,154	3,198,387	22.98%	0.67	3,682,220	86.86%
2010	2009	3,145,523	704,120	165,048	4,014,691	766,827	3,247,864	1.55%	0.67	3,724,968	87.19%
2011	2010	3,164,222	681,302	154,684	4,000,208	765,647	3,234,561	-0.41%	0.67	3,721,546	86.91%
2012	2011	3,164,652	677,201	163,067	4,004,920	757,359	3,247,561	0.40%	0.68	3,724,831	87.19%
2013	2012 (R)	3,237,553	686,109	165,633	4,089,295	751,271	3,338,024	2.79%	0.66	3,805,381	87.72%
2014	2013	3,265,555	705,590	165,078	4,136,223	746,756	3,389,467	1.54%	0.66	3,846,000	88.13%
2015	2014	3,307,755	723,192	179,681	4,210,628	742,507	3,468,121	2.32%	0.67	3,909,670	88.71%
2016	2015	3,329,095	712,036	186,918	4,228,049	741,598	3,486,451	0.53%	0.66	3,928,398	88.75%
2017	2016 (R)	3,450,825	684,425	196,172	4,331,422	740,238	3,591,184	3.00%	0.68	4,037,890	88.94%

Source: Jefferson Parish Assessor's Office

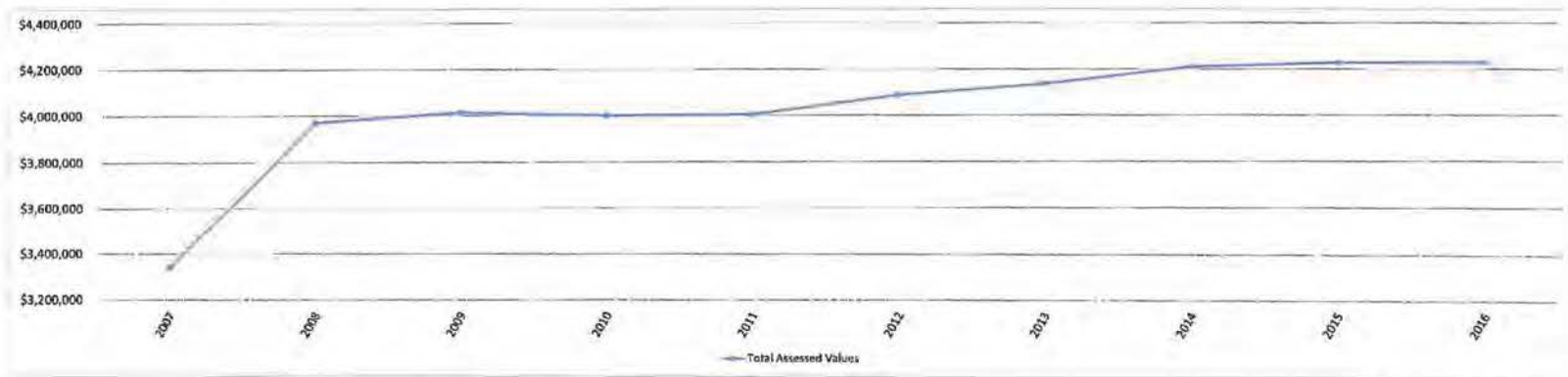
From Table 8

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.

(R)- Indicates a "reassessment" year

(K)- The tax rolls were reassessed in the aftermath of Hurricanes Katrina and Rita to allow for storm damage.



JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 8

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

(UNAUDITED)

Fiscal Year	Tax Roll	Direct	Overlapping			Total
		(1) Jefferson Parish Sheriff	Jefferson Parish	Jefferson Parish School Board	Other	
2008	2007	0.64	1.33	1.78	0.12	3.87
2009	2008	0.67	1.35	1.85	0.13	4.00
2010	2009	0.67	1.43	1.85	0.13	4.08
2011	2010	0.67	1.43	1.85	0.13	4.08
2012	2011	0.68	1.54	1.87	0.13	4.22
2013	2012	0.66	1.50	1.83	0.12	4.11
2014	2013	0.66	1.51	1.83	0.12	4.12
2015	2014	0.67	1.52	1.84	0.13	4.16
2016	2015	0.66	1.55	1.83	0.12	4.16
2017	2016	0.68	1.54	1.87	0.12	4.21

Source: Jefferson Parish Tax Rolls prepared by the Jefferson Parish Assessor.

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

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 9

PRINCIPAL TAXPAYERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017 AND JUNE 30, 2008 (NINE YEARS AGO)
(amounts expressed in thousands)

(UNAUDITED)

Taxpayer	Type of Business	2016 Tax Roll			2007 Tax Roll		
		Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation
Entergy Services, Inc.	Electric Utility	\$ 94,178	1	2.17%	\$ 59,972	1	1.80%
Causeway Associates (Lakeside Shopping Center)	Retail Shopping Mall	30,787	2	0.71%	16,100	4	0.48%
ATMOS Energy Louisiana (formerly Louisiana Gas)	Gas Utility	25,860	3	0.60%	14,807	6	0.44%
Whitney National Bank	Banking	12,945	4	0.30%	14,447	7	0.43%
Bell South	Telephone Utility	18,525	5	0.43%	38,130	2	1.14%
IW Stone Oil Distributors, LLC	Oil & Gas Brokerage	17,433	6	0.40%	-		0.00%
Lakeway Associates, LLC	Commercial Property Building	19,353	7	0.45%	-		0.00%
Elmwood Retail Properties, LLC	Retail and Wholesale Shopping	13,509	8	0.31%	-		0.00%
Capital One Bank (formerly Hibernia National Bank)	Banking	14,180	9	0.33%	29,035	3	0.87%
Entergy Services Inc.	Electric Utility Service	13,034	10	0.30%	-		0.00%
First NBC Bank	Banking	-		0.00%	15,313	5	0.46%
JP Morgan Chase Bank NA	Banking	-		0.00%	13,181	8	0.39%
Northrup Grumman Ship Systems (formerly Avondale)	Shipbuilding	-		0.00%	12,646	9	0.38%
Cox Communications	Utility/Cable	-		0.00%	10,154	10	0.30%
TOTAL		\$ 259,808		6.00%	\$ 223,785		6.70%
Total Assessed Value (Table 7)		\$ 4,331,422			\$ 3,340,030		

Source: Jefferson Parish Assessor's Office

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 10

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Tax Roll	Taxes Levied for the Fiscal Year	Collected Within The Fiscal Year of the Levy		(1) Delinquent Tax Collections	(1) Total Tax Collections	(1) Percent of Total Tax Collections to Total Tax Levy	(2) Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
			Current Tax Collections	Percent of Current Levy					
2007 (K)	2006	\$ 18,826,067	\$ 18,511,452	98.33%	\$ 652,225	\$ 19,163,677	101.79%	\$ 314,615	1.67%
2008 (K)	2007	21,006,581	20,597,977	98.05%	368,945	20,966,922	99.81%	408,604	1.95%
2009 (R)	2008	26,028,905	24,822,925	95.37%	230,553	25,053,478	96.25%	1,205,980	4.63%
2010	2009	26,375,370	25,732,573	97.56%	855,560	26,588,133	100.81%	642,797	2.44%
2011	2010	26,480,790	26,034,791	98.32%	480,018	26,514,809	100.13%	445,999	1.68%
2012	2011	26,606,800	26,281,151	98.78%	486,842	26,767,993	100.61%	325,649	1.22%
2013 (R)	2012	27,363,527	27,017,949	98.74%	429,560	27,447,509	100.31%	345,578	1.26%
2014	2013	27,914,277	27,400,587	98.16%	410,070	27,810,657	99.63%	513,690	1.84%
2015	2014	28,412,165	27,919,756	98.27%	586,756	28,506,512	100.33%	492,409	1.73%
2016	2015	28,616,671	28,347,055	99.06%	392,245	28,739,300	100.43%	269,616	0.94%
2017 (R)	2016	29,468,398	29,246,328	99.25%	267,927	29,514,255	100.16%	222,070	0.75%

Source: Jefferson Parish Sheriff's Bureau of Taxation

NOTES:

(R) Indicates a "reassessment" year

(K) The tax rolls were reassessed in the aftermath of Hurricanes Katrina and Rita to allow for storm damage. The tax collection process was also delayed 90 days by order of the Governor's office.

(1) It should be noted that the delinquent tax collection column includes taxes collected during that particular fiscal year for all open tax roll years. Thus, the current tax collection column and the delinquent tax collection column represent the total amount collected in that fiscal year. As a result, the total tax collection column and the percent of total tax collections show the amount collected for that fiscal year and not for the particular tax roll year. We are working on revising this schedule to represent the total collections by tax roll year and hope to present it in this format in the future.

(2) At the end of each tax season, the Sheriff holds a "tax sale" on all properties with delinquent taxes. If not purchased at the tax sale, the property adjudicates to the Parish of Jefferson. The delinquent taxes will not be collected until the property is sold or placed back into commerce. Thus, there will almost always be an outstanding delinquent tax amount.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 11

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

(UNAUDITED)

CATEGORY	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	%
Agriculture, Forestry, Fishing and Hunting	\$ 679,430	\$ 1,434,570	\$ 202,990	\$ 198,020	\$ 154,300	\$ 89,130	\$ 111,487	\$ 188,231	\$ 95,155	\$ 278,191	0.10%
Mining, Quarrying, and Oil and Gas Extraction	2,820,550	2,982,240	2,353,750	3,899,780	4,775,220	4,507,850	18,885,205	4,703,396	3,284,111	2,494,219	1.05%
Utilities	572,950	550,410	547,380	562,170	553,080	609,830	489,173	482,362	423,475	459,517	0.10%
Construction	723,520	753,700	767,380	856,410	1,032,760	987,120	1,376,736	1,536,496	1,163,225	943,282	0.40%
Manufacturing	24,396,560	18,672,570	16,221,900	18,849,010	22,197,740	29,779,930	34,710,198	31,412,298	22,915,944	25,940,041	10.89%
Wholesale Trade	13,728,400	23,723,990	16,191,010	26,595,780	43,424,710	62,158,190	66,685,682	91,054,772	30,051,045	33,864,576	14.22%
Retail Trade	79,482,510	80,541,230	89,402,690	96,658,750	103,910,940	104,545,700	103,095,283	98,613,430	142,297,569	147,961,614	62.13%
Transportation and Warehousing	216,520	180,880	154,580	663,880	963,790	595,050	135,528	145,899	134,881	124,918	0.05%
Information	8,050,230	10,414,760	12,832,920	12,607,550	12,247,310	11,118,470	10,203,488	8,872,265	7,566,777	7,608,692	3.20%
Finance and Insurance	226,420	250,280	263,720	280,580	334,700	340,410	402,811	373,364	345,163	456,612	0.19%
Real Estate and Rental and Leasing	3,059,630	2,741,820	2,888,790	3,928,050	5,367,210	5,993,610	6,221,157	6,039,899	5,562,236	5,745,321	2.41%
Professional, Scientific, and Technical Services	233,850	235,380	219,780	333,810	1,215,840	800,010	742,315	1,099,482	1,209,019	1,104,065	0.48%
Management of Companies and Enterprises	-	-	-	-	-	160	136	1,554	3,803	4,031	0.00%
Administrative, Support, Waste Management and Remediation	1,073,300	1,114,720	1,312,790	893,410	861,710	971,380	1,073,195	1,117,455	965,896	1,142,872	0.48%
Educational Services	274,940	360,110	17,780	9,460	17,940	68,150	65,363	58,287	49,455	41,409	0.02%
Health Care and Social Assistance	425,220	369,350	319,680	500,420	339,870	218,470	208,593	249,292	282,613	241,307	0.10%
Arts, Entertainment, and Recreation	511,470	498,070	517,030	150,260	148,860	189,970	188,591	219,688	214,589	214,617	0.09%
Accommodation and Food Services	2,993,470	3,886,440	3,786,660	4,001,810	3,973,690	3,794,210	3,787,971	3,921,653	3,881,150	3,867,755	1.62%
Other Services (except Public Administration)	4,679,160	5,301,370	7,247,700	7,275,410	7,109,230	5,432,720	5,519,220	5,202,172	5,377,313	5,600,355	2.35%
Public Administration	101,080	263,200	804,490	282,480	172,830	166,280	179,490	169,554	131,254	86,443	0.04%
Total Taxable Revenues	\$ 144,249,210	\$ 154,475,290	\$ 156,053,020	\$ 178,540,240	\$ 210,801,730	\$ 232,366,640	\$ 254,081,622	\$ 255,461,549	\$ 225,866,473	\$ 238,131,837	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%	0.175%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	

SOURCE: Jefferson Parish Sheriff's Office and Ex-Officio Tax Collector

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 12

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

(UNAUDITED)

TAXING BODY	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
State Taxing Bodies										
State of Louisiana	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%
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%	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%

SOURCE: Jefferson Parish Sheriff's Office and Ex-Officio Tax Collector

NOTES:

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

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 13

SALES TAX REVENUE PAYERS BY INDUSTRY
FOR THE FISCAL YEAR ENDED JUNE 30, 2017 AND JUNE 30, 2008 (NINE YEARS AGO)
(dollar amounts expressed in thousands)

(UNAUDITED)

INDUSTRY	Fiscal Year June 30, 2017				Fiscal Year June 30, 2008			
	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	25	0.15%	\$ 575	0.13%	273	1.76%	\$ 1,480	0.35%
Mining, Quarrying, and Oil and Gas Extraction	199	1.20%	887	0.21%	227	1.46%	1,630	0.38%
Utilities	61	0.37%	1,013	0.24%	81	0.52%	1,140	0.27%
Construction	576	3.47%	2,843	0.66%	458	2.95%	7,310	1.71%
Manufacturing	2,222	13.37%	19,547	4.57%	2,409	15.50%	34,080	7.97%
Wholesale Trade	1,345	8.10%	24,495	5.73%	917	5.90%	20,990	4.91%
Retail Trade	5,217	31.40%	257,747	60.27%	5,533	35.61%	263,120	61.51%
Transportation and Warehousing	154	0.93%	1,188	0.28%	162	1.04%	1,490	0.35%
Information	563	3.39%	10,372	2.43%	517	3.33%	7,240	1.69%
Finance and Insurance	189	1.14%	1,606	0.38%	129	0.83%	1,520	0.36%
Real Estate, Rental and Leasing	908	5.47%	17,426	4.08%	745	4.79%	15,920	3.72%
Professional, Scientific, and Technical Services	684	4.12%	2,338	0.55%	357	2.30%	3,440	0.80%
Management of Companies and Enterprises	9	0.05%	38	0.01%	-	0.00%	-	0.00%
Administrative, Support, Waste Mgmt and Remediation	417	2.51%	1,520	0.36%	338	2.18%	2,130	0.50%
Educational Services	63	0.38%	90	0.02%	229	1.47%	660	0.15%
Health Care and Social Assistance	248	1.49%	13,090	3.06%	179	1.15%	8,560	2.00%
Arts, Entertainment, and Recreation	229	1.38%	4,263	1.00%	310	1.99%	8,250	1.93%
Accommodation and Food Services	1,653	9.95%	52,377	12.25%	1,276	8.21%	34,260	8.01%
Other Services (except Public Administration)	1,810	10.89%	16,065	3.76%	1,357	8.73%	14,270	3.34%
Public Administration	42	0.25%	146	0.03%	42	0.27%	290	0.07%
Total	16,614	100.00%	\$ 427,626	100.00%	15,539	100.00%	\$ 427,780	100.00%

SOURCE: Jefferson Parish Sheriff and Ex-Officio Tax Collector

NOTES:

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

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 14

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(amounts expressed in thousands, except per capita)

(UNAUDITED)

Fiscal Year	Governmental Activities		(1) Total Primary Government	(3) Percentage of Personal Income	(3) Per Capita
	Limited Tax Revenue Bonds	(2) Community Disaster Loan			
2008	\$ -	\$ 6,391	\$ 6,391	0.04%	\$ 14.86
2009	30,000	6,552	36,552	0.20%	84.32
2010	29,070	6,714	35,784	0.20%	81.46
2011	28,095	6,875	34,970	0.18%	80.33
2012	11,680 (4)	7,037	18,717	0.10%	43.38
2013	10,610	7,198	17,808	0.09%	41.25
2014	9,490	- (5)	9,490	0.05%	21.83
2015	8,315	-	8,315	0.04%	19.08
2016	7,085	-	7,085	0.03%	16.24
2017	5,795	-	5,795	0.03%	13.28

NOTES:

- (1) Details regarding the Sheriff's outstanding debt can be found in the notes to the financial statements
- (2) The Sheriff borrowed \$6.0 million in Community Disaster Loans following Hurricane Katrina. The amounts shown above include accrued interest.
- (3) See Table 17 for personal income and population data.
- (4) The Sheriff defeased a large portion of the outstanding bonds in FYE 6/30/12.
- (5) The CDL loan to the Sheriff was forgiven by FEMA under the revised loan forgiveness rules.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 15

COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT

JUNE 30, 2017

(amounts expressed in thousands)

(UNAUDITED)

Taxing Jurisdiction	(4) Outstanding Debt	Percent Overlapping	Overlapping Debt
Direct Bonded Debt:			
Jefferson Parish Sheriff			
LED Limited Revenue Bonds	\$ 5,795 (1)	100.00%	\$ 5,795
	<u>5,795</u>		<u>5,795</u>
Overlapping:			
Parish of Jefferson			
Special Sales Tax and General Obligation Bonds	193,900 (2)	100.00%	193,900
	<u>193,900</u>		<u>193,900</u>
Jefferson Parish Public School System			
General Obligation (Tax) Bonds	218,314 (3)	100.00%	218,314
	<u>218,314</u>		<u>218,314</u>
Total Overlapping	<u>412,214</u>		<u>412,214</u>
Total Direct and Overlapping	\$ <u>418,009</u>		\$ <u>418,009</u>
		2017 Population	436,523
		Per Capita	\$ <u>958</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, 2017.
- (2) These amounts are as of December 31, 2016.
- (3) These amounts are as of June 30, 2016.
- (4) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Parish. This schedule estimates the portion of the outstanding general obligation debt of those overlapping governments that is to be borne by the residents and businesses of the Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. Only those debt issuances that are considered to be "parish-wide" and funded as "general-obligation bonds" of the agencies are reported.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 16

COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

(UNAUDITED)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Assessed value (Table 7)	\$ 3,340,030	\$ 3,970,541	\$ 4,014,691	\$ 4,000,208	\$ 4,004,920	\$ 4,089,295	\$ 4,136,223	\$ 4,210,628	\$ 4,228,049	\$ 4,331,422
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	334,003	397,054	401,469	400,021	400,492	408,930	413,622	421,063	422,805	433,142
Bonded Debt Applicable to Limit (Table 14)	-	30,000	29,070	28,095	11,680	10,610	9,490	8,315	7,085	5,795
Legal Debt Margin	\$ 334,003	\$ 367,054	\$ 372,399	\$ 371,926	\$ 388,812	\$ 398,320	\$ 404,132	\$ 412,748	\$ 415,720	\$ 427,347

NOTES:

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

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 17

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

(UNAUDITED)

Fiscal Year	Population (1)	School Enrollment (2)	Per Capita Income (3)	(in \$1,000's) Personal Income (4)	Unemployment Rate (5)
2008	429,994	63,950	\$ 35,968	\$ 16,282,893	3.70%
2009	433,483	65,860	42,010	18,498,697	4.80%
2010	439,261	63,173	41,088	18,269,996	6.50%
2011	435,334	64,930	43,862	19,445,705	7.30%
2012	431,426	65,082	43,315	18,687,270	8.10%
2013	431,732	46,108 (A)	44,821	19,391,284	7.30%
2014	434,767	45,048 (A)	45,932	19,969,663	6.40%
2015	435,716	47,977 (A)	45,954	20,022,745	6.30%
2016	436,275	48,737 (A)	46,922	20,471,082	6.10%
2017	436,523	49,076 (A)	47,591	20,774,666	5.20%

Source:

- (1) Bureau of Economic Analysis, U.S. Department of Commerce (CA1 - Population by Parish/County - December 31, 2016)
- (2) Louisiana Department of Education (www.louisianabelieves.com), as of October 2015
- (3) Bureau of Economic Analysis, U.S. Department of Commerce (CA1 - Per Capita Income - December 31, 2016)
- (4) Bureau of Economic Analysis, U.S. Department of Commerce (CA1 - Personal Income - December 31, 2016)
- (5) Louisiana Workforce Commission and/or Bureau of Labor Statistics (as of June 30, 2016)

NOTES:

- (A) For 2013 and on, only the public school enrollment numbers were available. There are a number of private and parochial schools in the area that information was not available from.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 18

PRINCIPAL EMPLOYERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017 AND JUNE 30, 2008 (NINE YEARS AGO)

(UNAUDITED)

Employer	Type of Business	2017 (1)			2008 (1)		
		Employees	Rank	Percent of Total Employment	Employees	Rank	Percent of Total Employment
Ochsner Health System	Medical/Hospital	16,771	1	8.01%	10,172	1	5.67%
Jefferson Parish Public School System	Public Education	6,540	2	3.12%	7,000	2	3.90%
Jefferson Parish Government	Parish Government	3,006	3	1.44%	3,671	5	2.05%
East Jefferson General Hospital	Medical/Hospital	3,000	4	1.43%	3,371	6	1.88%
The Laitram Corporation	Global Manufacturing	2,065	5	0.00%	-		0.00%
Louisiana Children's Medical Center (formerly West Jefferson Medical Center)	Medical/Hospital	1,526	6	0.73%	1,817	9	0.00%
Jefferson Parish Sheriff's Office	Law Enforcement	1,440	7	0.69%			0.00%
Audubon Engineering Company LLC	Engineering Firm	950	8	0.45%			0.00%
Blessey Marine Service Inc.	Marine Transportation/Towing	832	9	0.40%			0.00%
Cornerstone Chemical Company	Chemical Manufacturer	494	10	0.00%	5,400	3	3.01%
Superior Energy Services	Oil Field Services	-		0.00%	4,400	4	2.45%
Acme Truck Line	Trucking	-		0.00%	2,150	7	1.20%
Planet Beach	Tanning Franchise	-		0.00%	2,000	8	1.12%
Walmart Stores - East	Retail Department Stores	-		0.00%	1,750	10	0.98%
TOTAL		36,624		16.27%	41,731		22.26%

Source: Jefferson Parish Economic Development Corporation (JEDCO).

NOTES:

(1) Data as of December 31st for each year (thus, 2017 is actually as of December 31, 2016)

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 19

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

(UNAUDITED)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017	Over
	(1)					(3)				Authorized		(Under)
Public Safety	(2)											
Executive	9	9	8	8	8	8	7	7	8	13	13	-
Civil and Support	153	115	120	136	88	86	87	85	81	78	85	(7)
Finance and Administrative	68	60	60	58	60	66	89	87	88	66	78	(12)
Fleet	26	28	28	27	29	28	25	26	25	23	24	(1)
Revenue and Taxation	51	50	51	48	51	49	46	47	47	45	49	(4)
Operations	311	307	307	295	311	295	288	293	293	296	287	9
Special Operations	78	80	80	43	41	41	46	45	47	46	48	(2)
Technical Services	191	202	191	164	190	183	205	200	202	197	211	(14)
Internal Management	20	45	23	22	20	8	7	8	8	7	8	(1)
Criminal Investigations	135	146	148	148	151	152	151	155	153	147	159	(12)
Special Investigations	59	64	64	63	72	69	79	77	80	82	84	(2)
Narcotics	47	55	56	53	51	47	50	51	50	52	53	(1)
Corrections	330	329	342	353	382	365	359	358	367	352	375	(23)
	1,478	1,490	1,478	1,418	1,454	1,397	1,439	1,439	1,449	1,404	1,474	(70)

SOURCE: Sheriff's Personnel Department

NOTES:

- (1) Executive Bureau included approximately 80 school crossing guards in some years (depending on when staffing report was run). The crossing guards work 9.5 months per year (while school is open) and are off during summer months.
- (2) Civil and Support Services Bureau was split out from Executive and Finance Bureaus.
- (3) The Training Academy and Firing Range Divisions were reassigned from Internal Management Bureau to the Finance and Admin Bureau for 1/1/13.

OPERATING INDICATORS
Last Ten Fiscal Years

(UNAUDITED)

Form of Government	Special Purpose (Sheriff/Law Enforcement - Public Safety)											
Area In Square Miles	359 Land 272 Water	(3) June 30, 2008	(3) June 30, 2009	(3) June 30, 2010	(3) June 30, 2011	(3) June 30, 2012	(3) June 30, 2013	(3) June 30, 2014	(3) June 30, 2015	(3) June 30, 2016	(3) June 30, 2017	% Change
Population-total		429,994	433,483	439,261	435,334	431,426	431,732	434,767	435,716	436,275	436,523	0.1%
Population-unincorporated areas (estimated)		322,496	325,112	329,446	326,501	323,570	323,799	330,729	330,657	331,414	331,110	-0.1%
Calls for Service	(1)	179,370	365,815	346,582	328,808	335,688	313,740	290,822	278,330	301,449	278,869	-8.1%
Responses to Calls for Service	(1)	360,037	347,950	329,313	309,616	316,473	295,368	273,384	261,183	283,913	263,729	-7.7%
Assigned Cases	(1)	141,520	126,548	120,933	143,509	152,361	152,415	129,291	106,706	103,842	88,073	-14.8%
Investigated Cases		70,766	68,044	62,025	60,662	64,809	66,224	65,244	62,597	61,750	57,439	-6.9%
Deaths		681	634	613	423	530	648	648	595	632	699	11.3%
Traffic Tickets Issued		61,773	53,313	55,029	47,059	46,478	39,888	41,898	22,998	25,008	17,571	-32.3%
Average Response Time (in minutes)		4.26	3.95	3.80	3.89	3.68	3.76	4.10	5.37	5.34	5.42	(4)
Crime Statistics:												
Murders		51	46	47	51	37	41	48	30	31	44	43.3%
Rapes		81	79	71	68	75	50	77	81	90	58	-39.5%
Robberies		597	548	486	434	477	372	448	413	404	416	2.9%
Assaults		1,708	1,592	1,505	1,243	1,190	1,166	1,058	1,166	1,132	1,071	-5.2%
Total Persons Crimes		2,437	2,165	2,109	1,796	1,779	1,629	1,631	1,690	1,657	1,589	-4.0%
Burglary		3,505	3,507	3,177	2,950	2,721	2,576	2,264	1,877	1,710	1,558	-8.1%
Theft		9,465	9,945	9,343	8,820	9,639	8,927	9,681	9,518	9,128	8,358	-8.1%
Vehicle Theft		1,643	1,413	1,160	992	858	745	810	724	672	699	3.7%
Total Property Crimes		14,613	14,865	13,680	12,762	13,218	12,248	12,755	12,119	11,510	10,615	-7.4%
TOTAL		17,050	17,130	15,789	14,558	14,997	13,877	14,386	13,809	13,167	12,204	-7.0%
Arson		149	118	131	116	84	70	77	70	39	57	-2.9%
Estimated Value of Property Stolen	\$	30,422,669	\$ 28,512,155	\$ 24,137,229	\$ 25,097,047	\$ 24,368,572	\$ 20,953,590	\$ 21,944,339	\$ 20,986,281	\$ 25,232,547	\$ 19,027,916	-29.6%
Estimated Value of Property Recovered	\$	9,455,709	\$ 9,422,911	\$ 7,193,156	\$ 5,780,270	\$ 5,326,251	\$ 4,900,373	\$ 3,096,195	\$ 3,269,805	\$ 3,547,248	\$ 2,467,165	-33.0%
Crime Rate per 1,000 Residents (Unincorporated)		52.9	52.7	47.9	44.6	46.3	42.9	43.5	41.8	39.7	36.9	-6.9%

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

NOTES:

- (1) FY 01/02, traffic tickets were given an "Item" number and are included in the calls for services count. Thus, these statistics show increases.
- (2) The statistics for June 30, 2006 are down due to Hurricane Katrina. The Parish was evacuated for most of September 2005 and crime stats were not produced for September or October 2005.
- (3) The loss of population from Hurricane Katrina continues.
- (4) FY 2015, the response times calculator from the CAD (dispatching) system was modified. This now shows average unit response time for Code 2 or 3 (emergency) codes only.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 21

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN YEARS

(UNAUDITED)

Program/Function	(2) 2008	(2) 2009	(2) 2010	(2) 2011	(2) 2012	(2) 2013	(2) 2014	(2) 2015	(2) 2016	(2) 2017
Public Safety										
Number of Buildings										
General and Support	9	9	9	9	9	10	10	10	10	10
District Stations	4	4	4	4	4	4	4	4	4	4
Emergency Operations	2	2	2	2	3	3	4	4	4	4
(4) Other Law Enforcement	5	5	5	5	5	4	4	4	4	4
Radio Tower Sites	3	3	3	3	3	3	3	3	3	3
	23	23	23	23	24	24	25	25	25	25
Number of Vehicles (2)										
Executive	10	10	9	9	9	9	9	8	10	14
Civil and Support Services	94	102	109	79	81	81	76	79	77	74
Finance and Administrative	47	40	38	36	37	50	48	60	59	59
(3) Fleet	136	282	191	195	176	199	131	164	207	262
Revenue and Taxation	25	24	23	24	28	28	25	24	24	25
Operations	404	412	402	390	399	410	402	426	413	403
Special Operations	249	283	268	251	237	242	238	234	231	225
Technical Services	75	80	63	77	75	80	91	91	94	90
Internal Management	31	32	34	35	30	16	16	9	8	6
Criminal Investigations	133	138	146	129	135	141	138	141	144	151
Special Investigations	86	96	101	101	115	114	106	107	106	118
Narcotics	65	63	74	67	66	60	66	69	67	64
Corrections	61	59	44	37	35	34	37	36	37	33
Non-departmental	-	-	-	-	-	-	-	-	-	-
	1,416	1,621	1,502	1,430	1,423	1,464	1,383	1,448	1,477	1,524

(3)

SOURCE: JPSO Property Division and Eastbank Motorpool

(1) Data not available for vehicles.

(2) Vehicles include patrol cars, administrative cars, pool cars, reserve cars, boats, trailers, rescue vehicles, SWAT vehicles, mobile command centers, etc.

(3) The increase noted was due to the timing of the annual car auction being delayed till after year end. Approximately 100 vehicles were sold subsequent to year end.

(4) 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.

SINGLE AUDIT SECTION



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson Parish Sheriff's Office (the Sheriff) as of and for the year ended June 30, 2017, 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 13, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in cursive script, appearing to read "LaForte".

A Professional Accounting Corporation

Metairie, LA
December 13, 2017

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

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

Report on Compliance for Each Major Federal Program

We have audited the Jefferson Parish Sheriff's Office's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Jefferson Parish Sheriff's Office's major federal programs for the year ended June 30, 2017. The Jefferson Parish Sheriff's Office's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Jefferson Parish Sheriff's Office's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Jefferson Parish Sheriff's Office's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Jefferson Parish Sheriff's Office's compliance.

Opinion on Each Major Federal Program

In our opinion, Jefferson Parish Sheriff's Office, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of the Jefferson Parish Sheriff's Office is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Jefferson Parish Sheriff Office's internal control over compliance with the requirements that could have a direct and material effect on each major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Jefferson Parish Sheriff's Office's internal control over compliance.

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

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

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



A Professional Accounting Corporation

Metairie, LA
December 13, 2017

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017**

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>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.036	Disaster Grants – Public Assistance
95.001	High Intensity Drug Trafficking Area

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

Auditee qualified as low-risk auditee? Yes

Section II. FINANCIAL STATEMENT FINDINGS

None

Section III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

(END OF REPORT)

AGREED-UPON PROCEDURES REPORT

Jefferson Parish Sheriff's Office

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period July 1, 2016 - June 30, 2017

To the Honorable Joseph P. Lopinto, III
Jefferson Parish Sheriff
Jefferson Parish, Louisiana

We have performed the procedures enumerated below, which were agreed to by Jefferson Parish Sheriff's Office (the Sheriff) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year July 1, 2016 through June 30, 2017. The Sheriff's management is responsible for those C/C areas identified in the SAUPs.

The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and associated results are as follows:

Written Policies and Procedures

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving
 - d) **Receipts**, including receiving, recording, and preparing deposits
 - e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
 - f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

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- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.
- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Results: The Sheriff's written policies and procedures address each of the financial/business functions listed above in items a) through j).

Board (or Finance Committee, if applicable)

- 2. Obtain and review the board/committee minutes for the fiscal period, and:
 - a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.
 - b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).
 - If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.
 - c) Report whether the minutes referenced or included non-budgetary financial information (e.g., approval of contracts and disbursements) for at least one meeting during the fiscal period.

Results: This section is not applicable to the Sheriff.

Bank Reconciliations

- 3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

Results: Obtained a listing of client bank accounts from management and management's representation the listing is complete.

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:
 - a) Bank reconciliations have been prepared;
 - b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and
 - c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

Results: Selected one-third of the bank accounts and noted that all bank reconciliations have been prepared and all reconciliations include evidence that a member of management has reviewed the reconciliation.

We noted that four checks which had been outstanding for more than 6 months did not have documentation of research.

Collections

5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

Results: Obtained a listing of cash/check/money order collection locations from management and management's representation the listing is complete.

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* **For each cash collection location selected:**
 - a) Obtain existing written documentation (e.g., insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.
 - b) Obtain existing written documentation (e.g., sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

- Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.
- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

Results: Selected one third of the cash collection locations and noted that employees that collect cash are bonded. The employees responsible for collecting cash are not responsible for depositing the cash in the bank, recording the related transaction or reconciling the relate bank account and are not required to share the same cash register or drawer with another employee.

The Sheriff has a formal process to reconcile cash collections to the general ledger by a person who is not responsible for cash collection in the collection locations selected.

For the week of cash collection selected for each location, the deposits were deposited into the bank account greater than one day of collection – the range of days was from 1 to 7 days at one location, from 1 to 18 days at another location, and 1 to 11 days at the final location.

All daily cash collection were completely supported by documentation.

7. Obtain existing written documentation (e.g., policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

Results: The Sheriff has a process specifically defined to determine completeness of all collections by a person who is not responsible for collections.

Disbursements - General (excluding credit card/debit card/fuel card/P-Card purchases or payments)

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

Results: Obtained a listing of disbursements from management and management's representation that the listing was complete.

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g., purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:
- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.
 - b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.
 - c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

Results: The supporting documentation for the 25 randomly selected disbursements demonstrated each of the required elements in a), b), and c) listed above without exception.

10. Using entity documentation (e.g., electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

Results: An employee that serves as a backup for the disbursement process has the ability to process payments and also has the ability to add vendors to the Sheriff's purchasing/disbursement system. All other persons who can process payments are prohibited from adding vendors.

11. Using entity documentation (e.g., electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

Results: The persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

Results: The unused check supply is maintained in a locked location with access restricted to someone who does not have signature authority. In addition, the electronic checks are controlled in a manner whereby the persons with signatory authority do not have system access.

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

Results: No exceptions noted as a result of the procedures performed.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Results: Obtained a listing of all active cards from management and management's representation that the listing is complete.

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]
- b) Report whether finance charges and/or late fees were assessed on the selected statements.

Results Selected 10 cards used during the year. For two of the monthly statements selected, there was no evidence that the statement was reviewed or approved, in writing, by someone other than the authorized card holder.

There were no finance charges or late fees assessed on the selected statements.

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).
- a) For each transaction, report whether the transaction is supported by:
 - An original itemized receipt (i.e., identifies precisely what was purchased)
 - Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.
 - Other documentation that may be required by written policy (e.g., purchase order, written authorization.)
 - b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.
 - c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g., cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

Results: Twenty two of the transactions selected did not have documentation of the business purpose contained in the supporting documentation for the purchase.

All transactions were supported by an itemized receipt and other documentation required by policy. There were no exceptions to the criteria listed in b) and c) above.

Travel and Expense Reimbursement

17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

Results: Obtained the general ledger filtered for travel reimbursements during the fiscal year from management and management's representation that the general ledger is complete.

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.

Results: Obtained the policy and noted no amounts which exceed the GSA rates.

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:
- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.
 - b) Report whether each expense is supported by:
 - An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]
 - Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).
 - Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)
 - c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g., hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.
 - d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: The largest travel expense selected for each of the three persons selected was supported by the documentation listed in criteria a) through d).

Contracts

20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

Results: Obtained the general ledger and filtered for contract payments during the fiscal year from management and management's representation that the general ledger is complete.

21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:
- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:
 - If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)
 - If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.
- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.
- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.
- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g., Lawrason Act or Home Rule Charter).

Results: Four of the contracts selected were supported by the information listed in criteria a) through e).

The Sheriff was unable to provide the contract for one service arrangement therefore, procedures b) through e) could not be performed for that selection.

Payroll and Personnel

- 22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:
 - a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.
 - b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

Results: Obtained the listing of employees with their related salaries and managements representation that the listing is complete. The compensation paid to the five selected employees was in in accordance with the terms and conditions of the employment contract or pay rate structure and the changes made to pay rate during the fiscal year was approved in writing and in accordance with written policy.

23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.
- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

Results: All of the documentation listed in items a), b), and c) above was present for the 25 employees randomly selected.

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

Results: Obtained the listing of employees terminated during the fiscal year and managements representation that the listing is complete. The two largest termination payments selected were made in accordance with policy.

25. Obtain supporting documentation (e.g., cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

Results: The employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

Ethics (excluding nonprofits)

26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

Results: The Sheriff was unable to provide documentation to demonstrate that required ethics training was completed for one of the five employees selected.

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

Results: No alleged ethics violations were reported to the Sheriff during the fiscal year.

Debt Service (excluding nonprofits)

28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

Results: No debt issued during the fiscal year.

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

Results: The Sheriff made the required debt service payments. There are no debt reserve requirements.

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

Results: The Sheriff has no tax millages relating to debt service.

Other

31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Results: Our inquiry of management regarding misappropriations of public funds or assets identified no such instances of misappropriations.

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: The Sheriff has posted on its premises and website, the notice required by R.S. 24:523.1

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

Results: No exceptions regarding management's representations noted.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to perform, and did not perform, an examination or review, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Jefferson Parish Sheriff's Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script, reading "LaPorte".

A Professional Accounting Corporation

Metairie, LA
December 13, 2017

Jefferson Parish Sheriff's Office



December 13, 2017

LaPorte, CPAs and Business Advisors and the
Louisiana Legislative Auditor

We appreciate this opportunity to provide explanations for any exceptions noted during the application of the Louisiana Legislative Auditor's Agreed-Upon Procedures (AUPs) for the period July 1, 2016 to June 30, 2017. The Jefferson Parish Sheriff's Office is committed to providing the best services to the citizens of our Parish and to spending the public money provided to us in the most efficient manner possible.

In regards to the exceptions noted during the AUPs, we offer the following:

AUP-4 - Bank Reconciliations:

Exception: We noted that four checks which had been outstanding for more than 6 months did not have documentation of research.

Response: Per JPSO policy, reviews of outstanding checks are done annually during the months of January and February. The items noted during the AUPs tested were not greater than six months at the time of the review and, as such, had not yet been researched. To strengthen these procedures, we will implement an additional review of outstanding items in June, prior to our fiscal year end.

AUP-6 - Collections:

Exception: For the week of cash collection selected for each location, the deposits were deposited into the bank account greater than one day of collection.

Response: The delays noted were primarily caused by slow timing of the armored car service being used. JPSO has recently changed armored car services primarily due to these delays. Additionally, weekend and banking holidays frequently caused deposits to clear the bank longer than one day past the deposit slip date.

AUP-10 - Disbursement - General

Exception: An employee that serves as a backup for the disbursement process has the ability to process payments and also has the ability to add vendors to the Sheriff's purchasing/disbursement system.

Response: We believe that there are other sufficient controls in place to prevent any unauthorized vendors from being added and paid. These controls include budgeting and coding of disbursements, separate check signing authority (including dual signatures on checks over \$500), limited access to check stocks and to the MICR printers that produce the checks, as well as detailed bank reconciliations. The person in question is the third "back-up" in a line of employees with responsibilities in this process.

AUP-15 - Credit Cards

Exception: Selected 10 cards used during the year. For two of the monthly statements selected, there was no evidence that the statement was reviewed or approved in writing by someone other than the authorized card holder.

Response: The formal process of review and approval by the Accounting Director began midyear. Going forward all statements will be review and approved, to include an initial and date indicating such a review. Previously, the statements were reviewed by an accounting clerk during the coding process. She would typically review the receipts and notes provided by the cardholders on the charges so that the charges could be posted to the ledger. Her work was documented on a spreadsheet; however, there was no procedure in place calling for her to initial and date her work.

Exception: Twenty two of the transactions selected did not have documentation of the business purpose contained in the supporting documentation.

Response: We believe that the business purpose was self-evident from the receipt and documented on the GL posting sheet by our accounting clerk. For example, a hotel room used by an employee in extraditions was obviously used for an extradition as this would be the only reason for that employee to travel. In order to strengthen this process, JPSO now requires the completion of the Credit Card Purchase Expense Form, which includes a space for written/documented business purposes and approvals.

AUP-21 - Contracts

Exception: The Sheriff was unable to provide the contract for one service arrangement; therefore, procedures could not be performed for that selection.

Response: Professional services contracts are not subject to the bid law and in many cases are not supported by a written contract. In some cases, quotes on hourly rates or proposals are all that are obtained. The JPSO does try to obtain contracts for professional services in some areas. In this case, the contract in question had to do with a professional service contract with a computer programming firm. The firm in question has done work for the JPSO for 20 plus years, mostly on an hourly or work order basis. Recently, we placed the firm on an annual maintenance contract; however, the contract merely quoted hourly rates and not a fixed amount. Our Tax Bureau Chief is currently negotiating a contract with the firm in question to include more specific terms.

AUP-26 - Ethics

Exception: The Sheriff was unable to provide documentation to demonstrate that required ethics training was completed for one of the five employees selected.

Response: Procedures are in place to ensure compliance with the State ethics requirement. In this case, the employee did not follow established procedures and has been reprimanded.

We hope that our answers address any concerns raised from the exceptions noted. We will work towards improving our processes and procedures to minimize or reduce any such exceptions in the future.

Sincerely,

A handwritten signature in blue ink, appearing to read 'P. Rivera', with a horizontal line extending to the right.

Paul C. Rivera, CPA, CGFO
Chief Financial Officer