
JOSEPH P. LOPINTO, III

SHERIFF

HARVEY, LOUISIANA



JEFFERSON PARISH SHERIFF'S OFFICE

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2021

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2021

Prepared by:
FINANCE BUREAU

Robert W. Palermo
Chief Financial Officer



**JEFFERSON PARISH SHERIFF'S OFFICE
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2021**

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INTRODUCTORY SECTION





Jefferson Parish Sheriff's Office



December 27, 2021

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

The Annual Comprehensive Financial Report (ACFR) of the Jefferson Parish Sheriff's Office ("JPSO") for the year ended June 30, 2021 is hereby submitted. State statute LRS 24:513 requires that JPSO publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

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

JPSO's financial statements have been audited by LaPorte CPAs and Business Advisors, a firm of licensed certified public accountants. As stated above, the goal of the independent audit was to provide reasonable assurance that the financial statements of JPSO, for the fiscal year ended June 30, 2021, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Based upon the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified (or clean) opinion that JPSO's financial statements, for the fiscal year ended June 30, 2021, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the Financial Section of this report.

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

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

PROFILE OF THE JEFFERSON PARISH SHERIFF'S OFFICE

The Sheriff's position is authorized under Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff is a separately elected official by the citizenry in a general, popular election. As the Chief Executive Officer of the Law Enforcement District of Jefferson Parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of community policing details, neighborhood watch programs, anti-drug abuse, and other programs.

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

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

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

As a stand-alone entity, JPSO adopts its own budgets for the General Fund and certain Special Revenue Funds. State statutes require the adoption of a budget prior to the start of the fiscal year. The fiscal year 2021 budget was originally adopted in June 2020 and was finally amended in June 2021. The budget process also calls for public inspection of the proposed budget and a public hearing to adopt the budget.

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

INFORMATION FOR ASSESSING THE SHERIFF’S ECONOMIC CONDITION

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

Local Economic Condition and Outlook

Jefferson Parish is geographically located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. As the second most populated parish in Louisiana with 440,781 residents, Jefferson Parish has historically played a major role in the New Orleans metropolitan economy. Its diverse economy is largely due to our close proximity to the City of New Orleans, the Mississippi River, the Gulf of Mexico, and interstate highway system comprised of Interstate 10, 12, and 55. Its economy is comprised of several key industries including oil and gas exploration, petrochemical, construction, Manufacturing, shipbuilding, healthcare, transportation and warehousing, recreation and tourism, and gaming. Its bountiful estuaries, waterways, Lake Pontchartrain and the Gulf of Mexico places Jefferson Parish as a leader in Louisiana’s renowned seafood industry.

The parish is home to several major shopping mall developments, with two located on the east bank and one located on the west bank. Retail, wholesale, and manufacturing sales dominate the local economy on the east bank, predominantly through the major shopping malls and the numerous storefronts and strip malls on Veterans Boulevard. On the west bank, Manhattan Boulevard is occupied by a multitude of retail establishments, while River Road is home to several chemical and utility companies. An area that has improved is the sales tax generated from online shopping. Online shopping has flourished in past years, sometimes to the detriment of brick and mortar stores. In the past, a primary benefit of online shopping was that out-of-state vendors were not required to charge sales taxes. However, in 2018, the Supreme Court of the United States ruled that out-of-state sellers were required to collect and remit sale tax. As a result, Jefferson Parish has seen an increase in sales tax collection due to online sales. Jefferson Parish also houses a number of car dealerships that generate a sizeable amount of motor vehicle sales taxes each month. The film-making initiatives are still providing benefits, as movies and television shows are being filmed in the area, despite cut-backs at the state level.

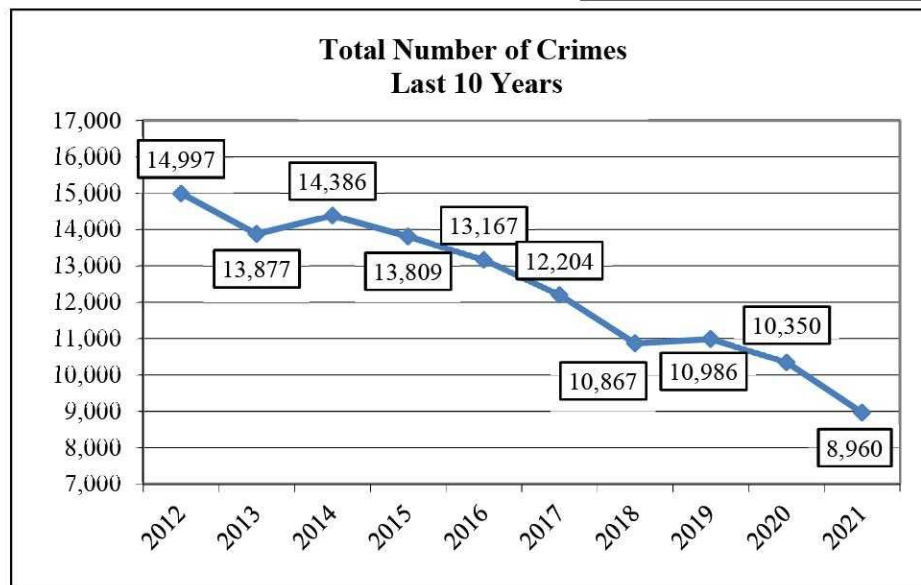
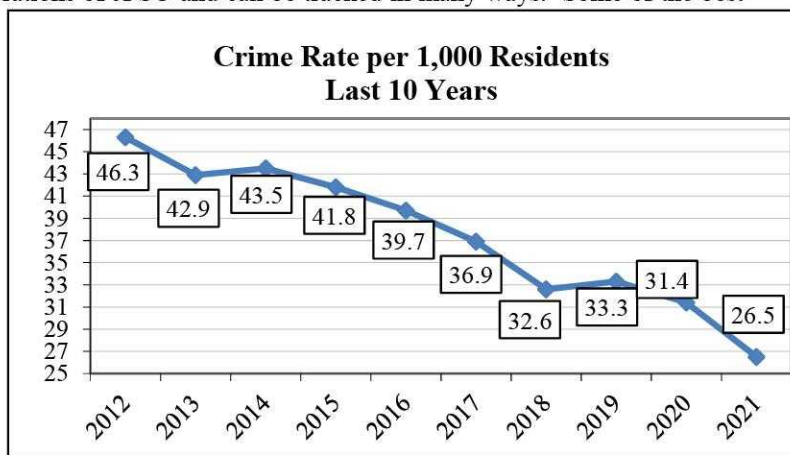
The results of this diversification can be seen in the economic statistics. Per capita (median household) income is still one of the highest in Louisiana – approximately \$55,516 as of year-end. During 2021, the unemployment rate, was 5.90 percent. Assessed property values increased from the prior year (from \$4.710 billion to \$4.743 billion). This one percent increase reflects a continuing strengthening of the housing market in Jefferson Parish. In 2021, the Assessor reassessed property values to adjust for market conditions, resulting in the increased values. Reassessment years occur every four years.

Property taxes, which are a major source of revenue to JPSO, increased from \$31,168,714 to \$32,750,859 or 5.1 percent from last year. This increase was due to the improved collections of property taxes, as well as the overall assessed values of the property. Total assessed value of property in the parish (in thousands) increased from \$4,710,028 to 4,743,333 or 0.7 percent. In 2021, the Sheriff rolled his millage rate forward to its maximum allowed 8.28 mills which was the same as last year.

Overview of Crime Statistics

Crime obviously has a significant impact on the operations of JPSO and can be tracked in many ways. Some of the best indicators of the success of the office are the standard crime statistics published in the FBI Uniform Crime Report (UCR). Crime in Jefferson Parish has been steadily decreasing for of the past ten years. The most telling proof of this is seen in the crime rate per 1,000 residents. For 2021, the current year per-capita rate decreased to 26.5.

The total number of crimes in Jefferson Parish has also decreased over the last several years (see graph below). For 2021, the number of crimes decreased from 10,350 to 8,960 or 13.4 percent. The calls for service also continue to decrease from 245,465 last year to 233,133 in 2021 or 5.1 percent less.



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

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

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

An effective performance measurement for law enforcement agencies is response time to emergency calls. The average response time for emergency calls received by JPSO has historically been approximately 5 minutes. For 2021, the response time was 5.11 minutes, which by law enforcement standards continues to be an excellent mark. All of these variables must be taken in to account in the staffing and financial planning of JPSO.

Long-Term Financial Planning

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

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

During 2012, the Sheriff decided to lower the outstanding debt of the office by partially defeasing, or refunding, 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 \$1,550,000 there is nothing left outstanding. See Note D.8 for further details on the bonded debt and the capital lease noted above.

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

Relevant Financial Policies

The Sheriff has adopted a number of financial policies and is governed by certain statutes in other financial areas. We have cash management policies and investment policies whereby we have two options concerning idle cash: 1) invest it in statutorily allowed securities or 2) allow it to stay in interest bearing accounts. As required by state statutes, JPSO utilizes a fiscal agent bank to maintain its deposits. In previous years, JPSO actually used two separate banks to accomplish this – one for the general operating funds and one for the tax collector funds. JPSO went out to bid in the Summer of 2020 and awarded the contract to one bank with a fixed 1.25 percent interest rate. In order to maximize its earning potential, JPSO also continues pooling the cash from all of its funds, except for the Tax Collector account, which maintains its own pool. Thus, JPSO earns interest on 100 percent of its daily pooled cash balances.

JPSO invests its idle funds in the Louisiana Asset Management Pool (LAMP) which is a state sponsored external investment pool, commercial paper, municipal bonds, or in U.S. Government Securities during the year. At June 30, 2021, the entire investment portfolio was \$28,883,115. These funds are broken down by \$7,856,174 in discount notes (27.1 %), \$8,567,367 in municipal bonds (29.6 %), \$512,103 (2.0%) in commercial paper and \$11,947,471 (41.3 %) in LAMP.

The securities are held in a joint account by a third party in JPSO's name, thus they are in the lowest risk category as defined by government accounting standards. Interest income earned by the Governmental Funds totaled \$389,239, which is a decrease of \$586,880 or 60.1 percent from last year due to declining interest rate environment.

State statutes require JPSO to have his deposits insured or collateralized at a rate of 100 percent at all times. During 2021, this requirement was complied with throughout the year. At June 30, 2021, JPSO had deposit balances in banks of \$127,347,099, all of which are in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB).



JPSO also has a fund balance policy in place whereby a targeted fund balance level has been established for the General Fund. The policy calls for the maintenance of an unassigned fund balance level of at least 20 percent of expected General Fund expenditures. At June 30, 2021, the unassigned fund balance of the General Fund totaled \$65,659,097 which was 51.94 percent of the current year expenditures, well above the target.

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

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

For auto loss claims, JPSO is self-insured on the first \$1,750,000 per accident. Excess liability coverage is provided for claims between \$1,750,000 and \$4,000,000. At June 30, 2021, claims and judgments payable totaled \$10,594,172, which was an increase of \$4,638,850 or 77.9 percent from the prior year. The fund had assets of \$5,649,458 available to pay these claims. During 2021, this fund had a negative change in net position of \$6,683,628, as costs revenues exceeded revenue cost, and ended the year with a net position of \$4,944,714.

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

At June 30, 2021, a liability of \$2,470,571 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 \$520,322 at June 30, 2021 available to pay these claims and liabilities. During 2021, this fund's net position increased \$757,685, as costs exceeded revenues, and ended the year with a negative net position of \$2,150,249. Costs continued to increase mainly because of the increase in health and pharmacy claims which were offset by transfers totaling \$2,000,000 from the General Fund to help cover cost overruns. Additional information on JPSO's risk management activity can be found in the notes to the financial statements section of this report in Note E.1.

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

The third fund is the Short-Term Disability fund. Under this program, which is self-administered, JPSO directly funds short-term disability claims through employer contributions. As of June 30, 2021, no liability has been accrued. The fund had assets of \$142,400 available to fund short-term disability claims. Since its inception in fiscal year 2021, this fund's net position increased \$142,400 as revenues exceeded costs and ended the year with a net position of \$142,400.

In 2021 the net pension liability reported by JPSO totaled \$64,414,888, an increase of \$15,930,258 from last year. There are a number of deferred outflows and inflows associated with this reporting standard. At year end, JPSO reported \$41,304,105 of deferred outflows, made up mostly of the 2021 employer contributions which are being deferred until next year and \$11,259,889 of deferred inflows, made up of a variety of different items related to changes in assumptions and earnings of the plan. During 2021, the employee's contribution rate was 10.25 percent and the employer's rate was 12.25 percent. Contributions during the year totaled \$9,114,166, which included \$868,016 of employee contributions paid for by JPSO and \$8,246,150 of required employer contributions. Contributions were down \$236,108 or 2.5 percent from last year. JPSO also provides other post-employment health and life benefits for certain retirees and their dependents. As of June 30, 2021, the Sheriff's total OPEB liability was \$34,569,879 for medical and life insurance benefits. This is an increase related to the 2021 change in liability of \$1,185,775. To date, JPSO has chosen not to fund these liabilities at this time, thus the entire liability is carried on the books at year end as a noncurrent liability. Additional information on the Sheriff's pension

arrangements and postemployment benefits can be found in the notes to the financial statements section of this report in Notes F.1 and F.2.

MAJOR INITIATIVES

JPSO continues to look for ways to become more efficient with the resources available to it. For 2021, one initiative has to do with monitoring and containing costs, especially when it comes to overtime. Certain other costs are beyond our control, such as pension, health costs, and the price of gasoline; however, all of the Bureau Commanders continue to monitor their costs during 2022.

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

In the effort to address some gaps in the communications network in the southern part of the parish, particularly in the south Marrero, Lafitte, Barataria, and Crown Point area, JPSO financed the construction of a new communications tower in Lafitte which was completed during 2018. JPSO also entered into a capital lease to finance the purchase of new APEX 6000 portable radios from Motorola Solutions, which were deployed at the end of December 2017. Said lease, for approximately \$4.3 Million, is set to end in June of 2023.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 2020 Comprehensive Annual Financial Report. This was the twenty-seventh consecutive year that the Jefferson Parish Sheriff's Office has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of only one year. We believe our current report continues to conform to the program requirements and we are submitting it to the GFOA.

Acknowledgments

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

Respectfully submitted,



Robert W. Palermo
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Jefferson Parish Sheriff's Office
Louisiana**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

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

**Selected Officials of the Sheriff's Office
June 30, 2021**

JOSEPH P. LOPINTO, III
Sheriff

JOHN FITZPATRICK
Chief Deputy/Executive Bureau Commander

ROBERT W. PALERMO
Chief Financial Officer/Finance Bureau Commander

TIMOTHY SCANLAN
Deputy Chief/Technical Services Bureau Commander

GREGORY RUPPERT
Deputy Chief /Revenue & Taxation Bureau Commander

DAX RUSSO
Deputy Chief/Criminal Investigations Bureau Commander

CURTIS MATTHEWS
Deputy Chief/Specialized Investigations Bureau Commander

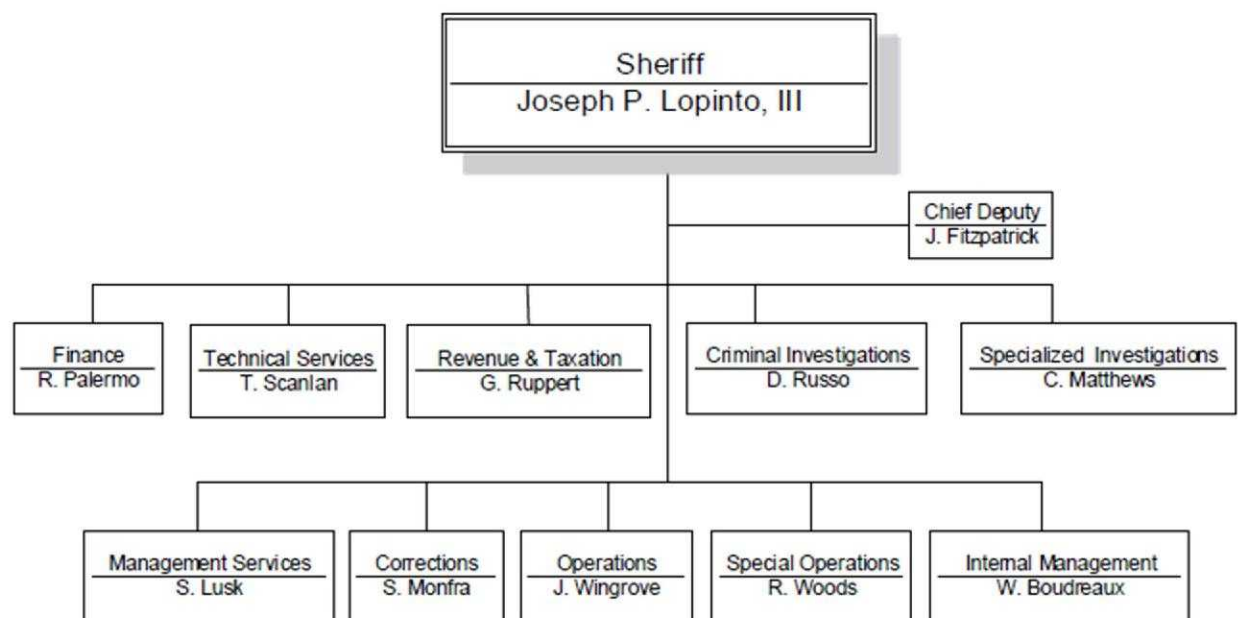
SEAN LUSK
Deputy Chief/Management Services Bureau Commander

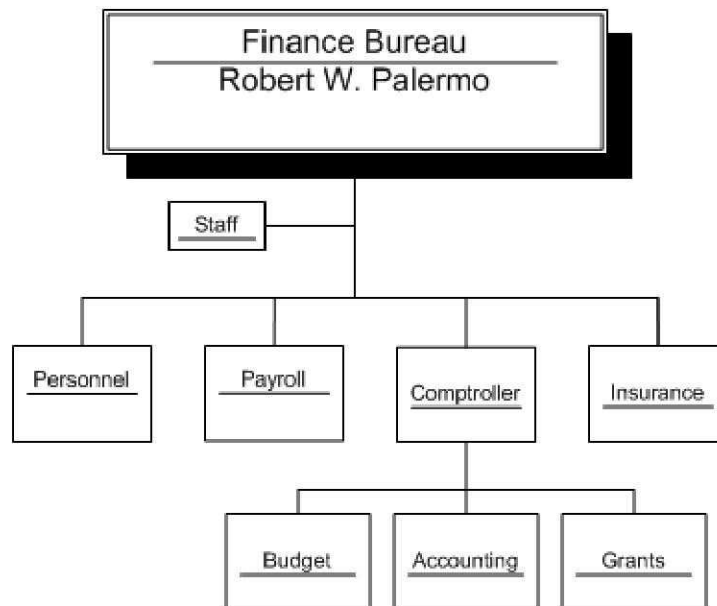
SUE ELLEN MONFRA
Deputy Chief/Corrections Bureau Commander

JOSHUA WINGROVE
Deputy Chief/Operations Bureau Commander

ROBERT WOODS
Deputy Chief/Special Operations Bureau Commander

WILLIAM BOUDREAUX
Major/Internal Management Bureau Commander





FINANCIAL SECTION





Independent Auditor's Report

Sheriff Joseph P. Lopinto, III
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, 2021, 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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the schedule of changes in the Sheriff's net OPEB liability and related ratios, and the schedule of the Sheriff's proportionate share of net pension liability, and the schedule of the Sheriff's contributions on pages 15 through 28 and pages 101 through 104, 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, the justice system funding schedule, 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 27, 2021, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Covington, LA
December 27, 2021



JEFFERSON PARISH SHERIFF'S OFFICE HARVEY, LOUISIANA

Management's Discussion and Analysis June 30, 2021

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, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 through 6 of this report, as well as the financial statements, which begin on page 30. All amounts, unless otherwise noted, are expressed in thousands (\$1,000's) of dollars.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the Sheriff's Office exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$84,102 (Net Position). Of this amount, \$63,869 or 75.9 percent is invested in capital assets, such as building, vehicles and equipment, net of accumulated depreciation and related debt. An additional \$7,088 or 8.4 percent is restricted for 911 operations, debt service payments, and claims and judgments relating to the Sheriff's self-insurance programs. The net remaining balance of \$13,145 is the unrestricted net position.
- The Sheriff's Office's total Net Position increased by \$5,127 or 6.5 percent. The increase during the current year is due to total revenues of \$169,238 were exceeding expenses of \$164,111. During 2021, charges for services totaled \$24,273, operating grants totaled \$29,834, property taxes totaled \$32,751, payments in lieu of taxes were \$117, sales taxes totaled \$27,539, intergovernmental totaled \$2,805, commissions totaled \$50,228; unrestricted charges for services totaled \$293, interest totaled \$419, and miscellaneous revenues were \$979. In total, revenues decreased \$2,548 or 1.5 percent. There were various changes within the revenue categories this year. The most significant changes were: 1) charges for services increased \$2,174 or 9.8 percent, 2) operating grants decreased \$13,008 or 30.7 percent, 3) property taxes increased \$1,582 or 5.1 percent, 4) sales taxes increased \$3,812 or 16.1 percent, 5) commissions increased 3,135 or 6.7 percent, 6) interest decreased \$745 or 64.0 percent, and 7) miscellaneous revenues decreased \$62 or 6.0 percent. In total, expenses increased \$5,895 or 3.7 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 \$98,774. Of this amount, \$65,659 is unassigned, which is available for spending at the Sheriff's discretion. Of the remaining balance, \$7,088 is restricted, and \$26,026 is assigned.
- Unassigned fund balance for the General Fund was \$65,659 or 51.9 percent of total general fund expenditures (above our internal target of 20 percent). Total fund balance of the General Fund also represents 85.7 percent of total Governmental Fund Balances. These percentages remain relatively stable when compared to last year's percentages (45.1 percent and 82.6 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 2021, the 911 Emergency Communications Special Revenue Fund recognized revenues of \$7,575, expenditures of \$3,505, and other financing uses of -\$3,188, creating a current year overage of \$882 and leaving a fund balance of \$7,088 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 2021, a debt service payment on the remaining bonds consisting of \$1,550 in principal and \$31 in interest and fiscal charges was made, leaving a balance at year-end of \$0. In 2017, a capital lease was entered into for new Motorola radios. Capital leases payable at year-end total \$1,741. 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 2020 was calculated to be 9.306959% of the plan. For reporting purposes, the net pension liability at June 30, 2020 (the beginning of the year) is recorded at June 30, 2021. This liability totaled \$64,415. 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 \$41,304 were recorded along with deferred inflows of \$11,259. These items are being deferred and amortized over the next 4 to 5 years.
- On August 31, 2017, Sheriff Newell Normand retired from office after serving as Sheriff since November 2007. As a rule of law, the Chief Deputy of the office is then named the interim Sheriff. Therefore, on September 1, 2017, Joseph P. Lopinto III became the interim Sheriff of Jefferson Parish. A special election was held on March 24, 2018 to complete the remainder of Sheriff Normand's original term of office, and Joseph P. Lopinto III was elected. Sheriff Joseph P. Lopinto III was subsequently re-elected on October 12, 2019 to the four-year term beginning on July 1, 2020 and ending on June 30, 2024.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Both of the government-wide financial statements are designed to distinguish functions of the Sheriff's Office that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The Sheriff's Office only has governmental activities in the public safety function. This function includes all of the operating bureaus of the Sheriff's Office: executive, 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 30 and 31 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for "governmental funds" with similar information presented for "governmental activities" in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-

term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between “governmental fund” and “governmental activities.”

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

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

Proprietary funds. The Sheriff maintains one type of proprietary fund – Internal Service. 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 38 through 40 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government entity. The Sheriff maintains several custodial funds in his capacity as the ex-officio tax collector of the Parish of Jefferson. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Sheriff’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Individual fund data for each of the fiduciary funds is provided in the form of combining statements elsewhere in the report. The basic fiduciary fund financial statements can be found on page 41 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 43 through 99 of this report.

Required Supplementary Information. This section contains the 10-year pension and OPEB-related schedules that are mandated under the implementation of the new pension and OPEB accounting and reporting standards. The schedules can be found on pages 101 through 104.

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

Combining statements for non-major governmental funds, internal service funds, and custodial funds can be found on pages 108 through 139 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 142 through 148.

Other information, which includes a Schedule of Expenditures of Federal Awards, a state-required Tax Roll Status Report, a state-required Schedule of Compensation, Benefits, and Other Payments Made to the Agency Head or Chief Executive Officer, and two Justice System Funding Schedules (as required by Act 87 of the 2020 Regular Legislative Session) are included on pages 150 through 160.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the Sheriff’s Office, assets and deferred outflows exceeded liabilities and deferred inflows (i.e., net position) by \$84,102 at June 30, 2021.

JEFFERSON PARISH SHERIFF'S OFFICE NET POSITION

	Governmental Activities		Governmental Activities	
	2021		2020	
Current and other assets	\$ 110,364		\$ 101,958	
Capital assets	65,610		66,648	
Total assets	<u>175,974</u>		<u>168,606</u>	
Deferred outflows - refunding escrow	0		107	
Deferred outflows - pension and OPEB related	46,473		31,475	
Total deferred outflows	<u>46,473</u>		<u>31,582</u>	
Long-term liabilities outstanding	38,657		39,431	
Net pension liability	64,415		48,485	
Other liabilities	18,543		16,723	
Total liabilities	<u>121,615</u>		<u>104,639</u>	
Deferred inflows - OPEB related	5,471		6,542	
Deferred inflows - pension related	11,260		10,030	
Total Deferred inflows	<u>16,731</u>		<u>16,572</u>	
Net Position:				
Net investment in capital assets	63,869	75.9%	62,594	79.3%
Restricted	7,088	8.4%	7,945	10.1%
Unrestricted	13,145	15.6%	8,438	10.7%
Total Net Position	<u>\$ 84,102</u>		<u>\$ 78,977</u>	

A large portion of the Sheriff's Office's net position (\$63,869 or 75.9 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 \$110,364, which is \$8,406 more than last year. This increase is mostly due to an increase in cash and investments.

Deferred outflows of resources totaled \$46,473 and are made up of deferred charges of \$0 related to the partial defeasance of debt in 2012 and \$46,473 related to the pension and OPEB plan. The Sheriff placed funds into an escrow account to pay off future interest and it is being amortized over the next eight years (which is when the defeased debt is paid off by the escrow agent). The pension related deferred outflows consist primarily of the current year pension contributions that are deferred until next year.

The liabilities of \$121,615 include \$38,657 related to normal long-term debt and \$64,415 of net pension liability. The long-term debt is primarily related to outstanding revenue bonds, compensated absences, leases and the net liability for other post-employment benefits. The net pension liability 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 \$16,731 and relate to pension and OPEB activities that are being deferred and amortized over the next few years.

Restricted Net Position totaled \$7,088 or 8.4 percent of total net position. This amount primarily represents monies held by the 911 Emergency Communications Special Revenue Fund that are restricted to the operations of the district of \$7,088.

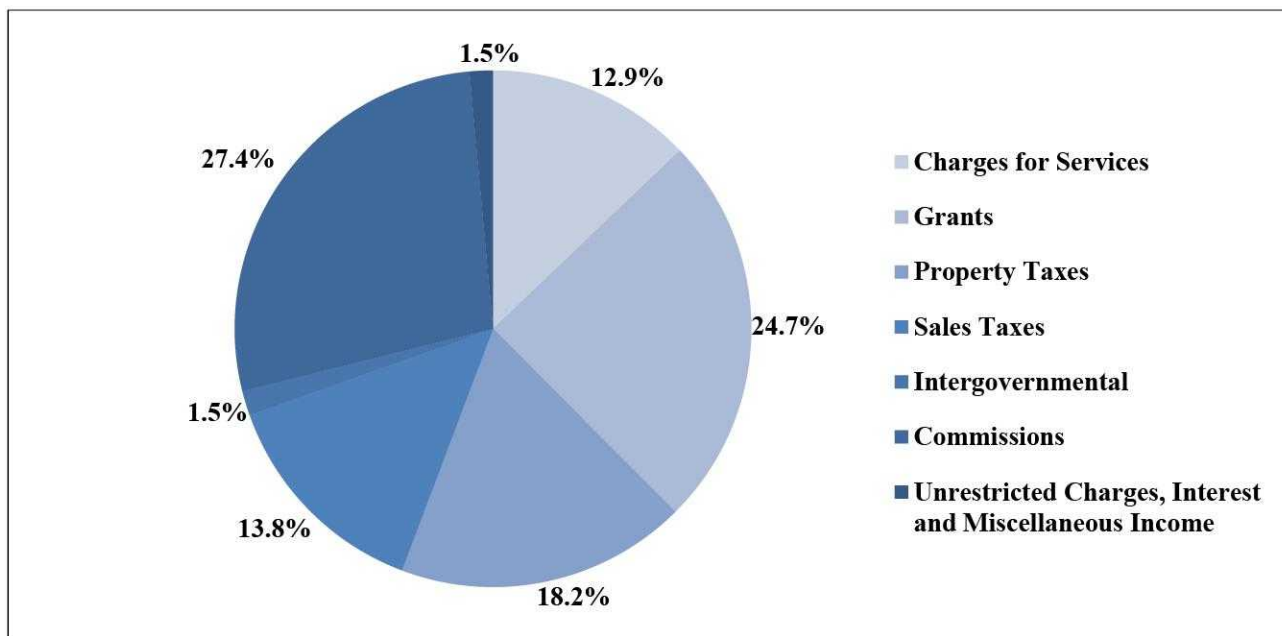
The balance of Unrestricted Net Position was \$13,145 or 15.6 percent of total Net Position. At June 30, 2021, the Sheriff's Office is able to report positive fund balances in three categories of Net Position.

Governmental Activities. Governmental activities increased the Sheriff's Office's Net Position by \$5,127 or 6.5 percent. Key elements of this increase are as follows:

JEFFERSON PARISH SHERIFF'S OFFICE CHANGES IN NET POSITION

	Governmental Activities 2021		Governmental Activities 2020		\$ Change	% Change
Revenues:						
Program revenues:						
Charges for services	\$ 24,273	14.3%	\$ 22,099	12.9%	2,174	9.8%
Operating grants and contributions	29,338	17.3%	42,346	24.7%	(13,008)	-30.7%
Capital grants and contributions	496	0.3%	99	0.1%	397	
General revenues:						
Property taxes	32,751	19.4%	31,169	18.1%	1,582	5.1%
Property taxes - payments in lieu of	117	0.1%	89	0.1%	28	100.0%
Sales taxes	27,539	16.3%	23,727	13.8%	3,812	16.1%
Intergovernmental	2,805	1.7%	3,661	1.5%	144	5.4%
Commissions	50,228	29.7%	47,093	27.4%	3,135	6.7%
Unrestricted charges for services	293	0.2%	297	0.2%	(4)	-1.3%
Unrestricted interest	419	0.2%	1,164	0.7%	(745)	-64.0%
Miscellaneous	979	0.6%	1,042	0.6%	(63)	-6.0%
Total revenues	<u>169,238</u>	<u>100.1%</u>	<u>171,736</u>	<u>100%</u>	<u>(2,548)</u>	<u>-1.5%</u>
Expenses:						
Public safety						
Executive	1,689	1.0%	1,586	1.0%	103	6.5%
Management Services	36,945	22.5%	33,586	21.2%	3,359	10.0%
Finance and Administrative	5,809	3.5%	5,632	3.6%	177	3.1%
Fleet	-	0.0%	-	0.0%	-	0.0%
Revenue & Taxation	4,051	2.5%	3,961	2.5%	90	2.3%
Operations	26,571	16.2%	26,547	16.8%	24	0.1%
Special Operations	7,946	4.8%	5,991	3.8%	1,955	32.6%
Technical Services	18,681	11.4%	19,759	12.5%	(1,078)	-5.5%
Internal Management	816	0.5%	840	0.5%	(24)	-2.9%
Criminal Investigations	14,872	9.1%	14,866	9.4%	6	0.0%
Special Investigations	15,634	9.5%	10,552	6.7%	5,082	48.2%
Narcotics	-	0.0%	6,632	4.2%	(6,632)	-100.0%
Corrections	30,959	18.9%	27,975	17.7%	2,984	10.7%
Interest on LT Debt	139	0.1%	289	0.2%	(150)	-51.9%
Total expenses	<u>164,111</u>	<u>100.0%</u>	<u>158,216</u>	<u>100%</u>	<u>5,895</u>	<u>3.7%</u>
Change in Net Position	5,127		13,570			
Net Position - Beginning of year	78,977		65,407			
Net Position - End of year	<u>\$ 84,104</u>		<u>\$ 78,977</u>		5,127	6.5%

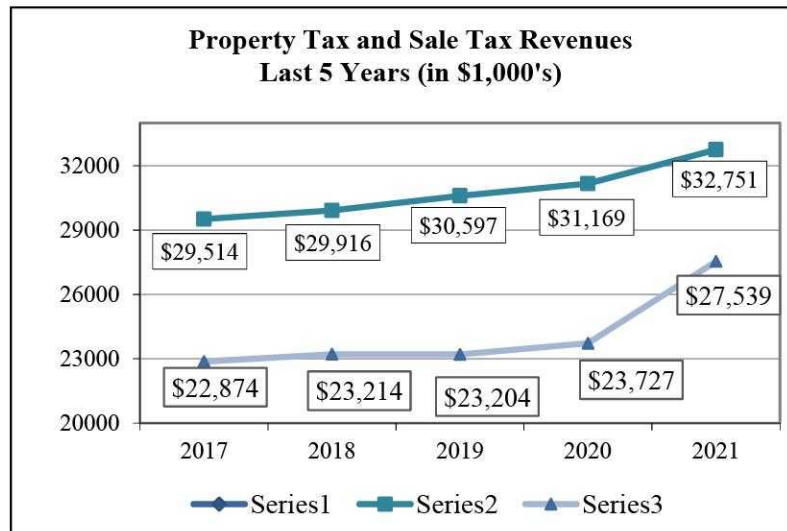
A breakdown of the revenues received by the Sheriff's Office's governmental activities is as follows:



A discussion of the changes in revenue items follows:

- The program revenue **Charges for Services** represents money received from the public, JPSO employees and other agencies for detail fees, civil and criminal fees, usage fees for equipment, feeding and keeping of prisoners, and reimbursed salaries. The total amount received during 2021 was \$24,273, which is \$2,174 more than the prior year.
- **Operating grants** for governmental activities totaled \$29,338 for 2021, a decrease of \$13,008. **Capital grants** were up \$397 from amounts received last year. The operating grants are made up of federal, state and local/parish grants received for various positions and projects, state-mandated reimbursements from the Parish for operating expenses, federal asset forfeitures, state supplemental pay, and on-behalf payments made to the pension plan by non-employer entities. Federal and state grants totaled \$12,815, which is \$11,906 less than last year.
- 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 2021, the Sheriff's Office recognized \$7,547 in revenues under this CEA, which is \$58 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 \$0 for 2021.

- **Property taxes** totaled \$32,751 an increase of \$1,582 or 5.1 percent. This increase is due to a slight rise in property values throughout the Parish. The Sheriff's millage rate has remained at 8.28 mills on the tax roll.



- **Property taxes - payments in lieu of** totaled \$117 for 2021. This revenue relates to "payment in lieu of tax" agreements entered into by JEDCO (the Parish's economic development arm). Under these agreements, these companies are exempt from the normal tax rolls for a period of time in exchange for certain investments and job creations thresholds. In exchange, the companies make payments in lieu of taxes during the exempt period.

- **Sales taxes**, including motor vehicle taxes, totaled \$27,539, an increase of \$3,812 or 16.1 percent. This small change is the result of a slowing local economy.
- **Intergovernmental** revenues totaled \$2,805, an increase of \$144 or 5.4 percent from last year.
- **Commissions** collected by the Sheriff on collections of sales taxes, occupational licenses, fines and forfeitures, and garnishments and seizures totaled \$50,228, an increase of \$3,135 or 6.7 percent from last year.
- **Unrestricted charges for services** totaled \$293, a decrease of \$4 or 1.3 percent. This decrease is due to lower collections of court attendance fees.
- **Unrestricted interest** totaled \$419, a decrease of \$745 or 64.0 percent. This was caused by a decline in the interest rates paid on our collected balances under our new fiscal agent contract.
- **Miscellaneous income** totaled \$979 for the year, a decrease of \$63 or 6.0 percent.

For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. Expenses totaled \$164,111 including current year depreciation of \$6,772 and interest on long-term debt of \$139. The 2021 figures also include various adjustments related to the changes in the net pension liability and the OPEB liability and its related deferred inflows and outflows.

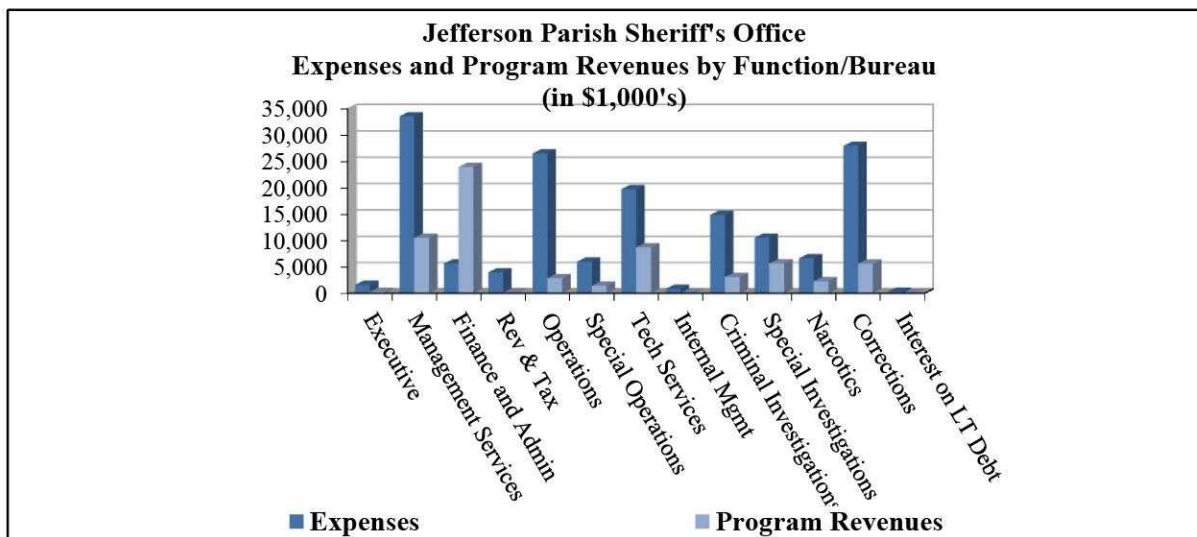
The Sheriff's operations are broken down in 11 different bureaus, or functions. Of these, the Executive Bureau totaled \$1,689 (1.0 percent), the Management Services Bureau totaled \$36,945 (22.5 percent), the Finance Bureau totaled \$5,809 (3.5 percent), the Tax Bureau totaled \$4,051 (2.5 percent), the Operations Bureau totaled \$26,571 (16.2 percent), the Special Operations Bureau totaled \$7,946 (4.8 percent), the Internal Management Bureau Totalled \$816 (0.5 percent), the Technical Services Bureau totaled \$18,681 (11.4 percent), the Criminal Investigations Bureau totaled \$14,872 (9.1 percent), the Special Investigations Bureau totaled \$15,634 (9.5 percent), and Corrections totaled \$30,959 (18.9 percent). The expenses of the Sheriff's Office were offset by program revenues (service charges and grants) totaling \$54,107 (see above).

Overall, the Sheriff saw a net increase in costs of \$5,895 or 3.7 percent. A current to prior year comparison highlighting the major changes is as follows:

- Expenses related to general governmental activities totaled \$144,522 a net increase of \$645 from last year. Of this amount, the General Fund activities generated a decrease in costs of \$79, the 911 Emergency Communications Fund saw a decrease of \$1,541, Federal Grants saw an increase of \$361, the Communications Reserve Capital Fund saw an increase of \$43, Buildings and Improvements Capital Fund saw a decrease of \$389, and the Other Governmental Funds generated an increase of \$2,250 in costs. See the discussion on the governmental funds below.
- Costs associated with the internal services funds drove current year expenses up \$4,490, as the Group Health and Life Internal Service Fund and the Auto Loss and General Liability Fund suffered operating losses this year. This loss is absorbed by the

Sheriff's Bureaus in its government-wide financials. Costs were up in these funds due to higher claim premium charges this past year as well as interfund transfers covering losses.

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.

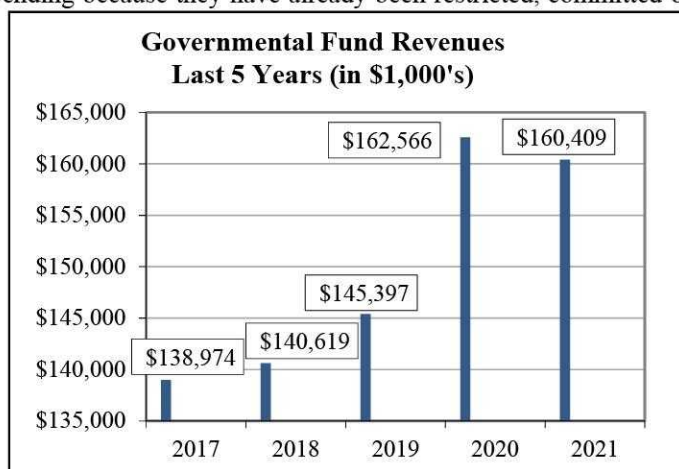
Governmental Funds. The focus of the Sheriff's Office's "governmental funds" is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Sheriff's Office's financing requirements. In particular, unassigned fund balance may 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, 2021, the Sheriff's Office's governmental funds reported combined ending fund balances of \$98,774, an increase of \$13,887 or 16.4 percent in comparison with the prior year. Approximately \$65,659 or 66.5 percent of this total constitutes unassigned fund balance, which is available for spending at the government's discretion. Of the remaining fund balance, \$7,088 is restricted, and \$26,027 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 \$160,409 for 2021, a decrease of \$2,155 or 1.3 percent.

This increase was the net of several items:

- 1) An increase in property taxes of \$1,582 or 5.1 percent due to improved assessed property values;
- 2) An increase in sales taxes of \$3,813 or 16.1 percent, due to a general improving of the local economy.
- 3) A decrease in Intergovernmental of \$11,673 or 25.1 percent. This decrease is primarily due to the \$16,605 in federal grants received in the General Fund last year due to the receipt of Cares Act monies.
- 4) Interest income decreased \$587 or 60.1%.
- 5) An increase of \$486 or 14.5 percent in Miscellaneous Revenues.



The **General Fund** is the chief operating fund of the Sheriff's Office. At June 30, 2021, unassigned fund balance of the General Fund was \$65,659 and total fund balance was \$84,609. 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 \$126,414 for 2021).

	<u>2021</u>	<u>2020</u>
% of Unassigned General Fund Fund Balance to Total Governmental Fund Balance	66.5%	68.0%
% of Total General Fund Fund Balance to Total Governmental Fund Balance	85.7%	82.6%
% of Unassigned General Fund Fund Balance to Total General Fund Expenditures	51.9%	45.6%
% of Total General Fund Fund Balance to Total General Fund Expenditures	66.9%	55.4%

As noted in the table, the total unassigned fund balance of the General Fund compared to General Fund expenditures is 51.9 percent (above our internal target of 20.0 percent).

During the current fiscal year, the fund balance of the Sheriff's Office's General fund increased by \$14,494. Key factors in this change are as follows:

- The General Fund's revenues totaled \$142,137, while expenditures totaled \$126,414. The General Fund's transfers in and out netted to a \$1,229 transfer out.
- Revenues decreased by \$2,979 or 2.1 percent from the prior year, mainly because of:
 - Taxes increasing \$4,621 or 8.3 percent, the result of:
 - Property taxes increasing \$1,582 or 5.1 percent due to a slight increase in the assessed taxable values,
 - Property taxes - payment in lieu of taxes decreasing \$28,
 - Sales taxes going up \$3,813 or 16.1 percent due to a steady local economy.
 - Intergovernmental revenues were down \$12,209 or 37.9 percent. This increase was caused by:
 - An increase of \$71 in state supplemental pay (as more officers met the eligibility requirements).
 - An increase of \$53 in salary reimbursements, (airport details),
 - An increase of \$127 in other reimbursed salaries (Parish President's security team).
 - A decrease of \$12,612 in federal grants (due to last year's Cares Act).
 - Service charges, fees and commissions were up \$3,756 or 7.0 percent due to:
 - An increase of \$3,604 in sales tax commissions (increased commissions on sales tax),
 - A decrease in Other Commissions of \$453
 - An increase of \$249 in civil and criminal fees,
 - An increase of \$1 in fines and forfeitures,
 - An increase of \$318 in housing state inmates.
 - Interest income was down \$434 or 56.8% due to lower interest rates.
 - Miscellaneous income was up \$484 or 14.5%, due primarily to:
 - An increase of \$256 in subrogation and claims,
 - A decrease of \$54 in vehicle usage fees,
 - An increase in \$480 in public assignment fees (due to higher detail fee rate),
 - A decrease of \$198 in Other Revenues.
- Expenditures decreased \$78 or 0.1%. The major changes were due to the following:
 - Salaries and benefits decreased \$158 or 0.2%. The decrease is primarily the result of 1) an increase of \$595 in overtime and 2) an increase of \$867 in insurance. The overtime increased in most bureaus, most notably in Special Operations up \$850, Technical Services up \$27 and Corrections up \$1,129.
 - General Operating Expenditures decreased \$325 or 9.1%, primarily due to 1) a decrease of \$35 in telephone services, 2) an increase of \$860 in repairs and maintenance, and 3) a decrease of \$1,700 in insurance - auto.
 - Materials and supplies increased \$19 or 0.4%. This increase is the net change of: 1) a decrease of \$106 in training and emergency supplies and 2) an increase of \$11 in auto and marine.
 - Capital Outlays increased by \$1,410 or 85.3% due primarily to an increase of \$170 in equipment and an increase of \$1,240 in vehicle purchases. The vehicle line-item was up due to an increase as some of the delayed purchases of vehicles were made this year.

- **Transfers in** totaled \$3,850, a decrease of \$335. Current year transfers of \$3,188 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 \$662 from the Commissary Sales Fund.
- **Transfers out** totaled \$5,078, a decrease of \$2,064 from last year. This year's transfers were for: 1) \$1,044 was transferred to the Communication Reserve Fund for Motorola Radios, 2) \$300 was transferred to the Building and Improvements Capital Project Fund, 3) \$1,581 was transferred to the LED Sinking Fund in order to pay the current year debt service on the LED Limited Revenue Tax bonds, 4) a transfer of \$2,000 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, 2021.

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 2021, this fund recognized revenues of \$7,575, expenditures of \$3,505, and other financing uses of \$3,188, creating a current year surplus of \$882 and leaving a fund balance of \$7,088 at year end. These revenues include \$7,547 of service fees collected from the citizens by the telephone service providers and remitted to the Parish (and ultimately to the Sheriff). The fund balance at year end is restricted for use on the operations and maintenance of the 911 Emergency Communications under the terms of our agreement with the Parish and Parish ordinance.

The **Federal Grants Special Revenue Fund** had revenues and transfers in of \$5,974, and expenditures of \$5,974. 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 2021, this fund had interest of \$6, expenditures of \$912, which resulted in a current year surplus of \$138. Transfers in amounted to \$1,044. The fund spent \$870 on the third year's lease payment for new Motorola radios. The fund balance of \$1,816 is assigned for use on future communication projects.

The **Buildings and Improvements Capital Project Fund** accounts for monies being set aside to address various capital needs. During 2021, this fund earned interest of \$1, recognized expenditures of \$280. The fund balance of \$98 is shown as assigned for future projects.

The Sheriff's **Other Governmental Funds (i.e., “non-major” funds)** recorded revenue of \$4,868, expenditures of \$7,437, and other financing sources (uses) of \$922. The result was a current year deficit of \$1,647 and ending fund balances totaling \$5,163. One of the largest revenue streams in these non-major funds was recognized by the Commissary Sales Fund, which recognized revenues of \$2,004, primarily related to the sale of goods and supplies to inmates. In addition, the State Asset Forfeiture Fund recognized \$594 of asset forfeitures, the Region 1 Communications O&M Special Revenue fund recognized state assistance of \$358, the Crime Lab Fees Fund received \$320 in fees and reimbursements, the Drug Enforcement Special Revenue Fund recognized forfeitures of \$363 during the year (these funds relate to federal drug seizures), and the Local Law Enforcement and JAG Grants Special Revenue fund recognized intergovernmental revenues of \$117.

Of the \$7,437 in expenditures, \$1,438 was spent by the Commissary Sales Fund on purchases of goods for sale, \$741 was spent in the State Asset Forfeiture Fund on operating supplies and vehicles, \$358 was spent in the Region 1 Communications O & M Fund on operating and maintenance costs associated with the regional radio tower network, \$87 was spent in the Crime Lab Fees fund on overtime and lab equipment, \$304 was expended in the Drug Enforcement Special Revenue Fund on operating supplies and capital outlay, \$119 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 \$1,550 and interest and fees \$32 on the LED Limited Tax Revenue Bonds.

As noted above, fund balances for these non-major funds, in the aggregate, totaled \$5,163. Of this total, \$704 remains in the Commissary Sales Special Revenue Fund, \$869 in the State Asset Forfeiture Special Revenue Fund, \$242 in the RUDE Program Special Revenue Fund, \$25 in the Recreation and Relief Special Revenue Fund, \$244 in the Reserve Deputies Operating Special Revenue Fund, \$815 in the Crime Lab Fees Special Revenue Fund, \$719 is in the Drug Enforcement Special Revenue fund, and \$1,516 was left in the Computer Equipment Capital Project Fund at year end.

Proprietary Funds. During the year, the Sheriff maintained three internal service funds (the Auto Loss and General Liability fund, the Short-Term Disability fund, and the Group Health and Life Insurance fund) to account for its risk management activities. At

June 30, 2021, these funds reported a negative Net Position of \$6,952, which is a net decrease from the prior year of \$7,298. 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, 2021, the **Auto Loss and General Liability fund** had a negative Net Position of \$4,944, which is \$6,683 lower than the prior year. Expenses for the year totaled \$9,829 and claims payable at year-end totaled \$10,594. As can be seen in the graph, this fund experienced an increase in claims expense of \$5,983 during the year, resulting in an operating loss of \$6,708 for the year.

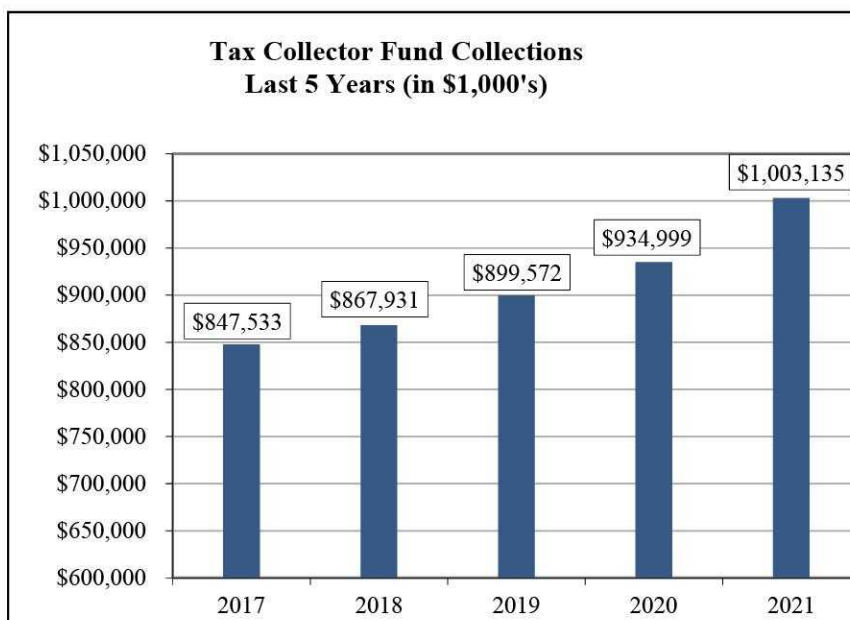
The **Group Health and Life Insurance fund** accounts for both employee and employer contributions to the plan. At June 30, 2021, this fund had a negative Net Position of \$2,150, which is \$758 more than the prior year. Expenses for the year totaled \$26,504 and accounts and claims payable at year-end totaled \$2,470. 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 2021 to help cover overruns. The total expenses of this fund decreased \$2,018 or 7 percent over the prior year. Most of this increase was seen in the cost of health claims. Pharmaceutical claims were up \$1,210 or 20% while health claims were down \$3,680 or 20 percent. Premiums for excess coverage were also up \$119 or 3%.

To address the recurring losses recognized in previous years and the rising costs of healthcare, the employer premium was raised on January 1, 2021 from \$578/month to \$621/month. These rates were based on an analysis of the net costs incurred by the plan.

Custodial Funds. As the Ex-Officio Tax Collector, the Sheriff maintains several custodial funds to account for monies collected on behalf of others. At year end, the Sheriff held \$66,406 in these funds. The two primary funds are the Tax Collector fund and the Sheriff's Account fund.

The **Tax Collector fund** accounts for distributions to taxing agencies of monies collected for property taxes, sales taxes, licenses and permits, fines and forfeitures, and other miscellaneous items in the Sheriff's capacity as Ex-Officio Tax Collector. Over the past 5 years, the collections in this fund have increased steadily. During fiscal year 2021, the Tax Collector fund received \$1,003,135 and disbursed \$988,814 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 \$63,839 on hand at year-end.

Collections increased \$68,136 or 7.3 percent. This increase is the net of various changes: 1) property tax collections were up \$9,914 or 2.3 percent as assessments and levies increased as property values improved, 2) sales tax collections increased \$55,518 or 11.8 percent, and 3) various other taxes increased 2,705 or 6.6 percent. These increases/decreases were realized by all participating taxing districts in the Parish.



The **Sheriff's Account** Custodial Fund received \$11,707 in garnishments and judicial sales and disbursed \$11,319 to the applicable litigants, defendants, attorneys, and appraisers. These are decreases of \$8,552 and \$9,137, respectively. The main reason for these decreases were related to the closing of courts during the COVID pandemic. The closing of the courts stopped all judicial sales.

GENERAL FUND BUDGETARY HIGHLIGHTS

Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 24, 2021. The most significant of the changes made are described below:

Revenues of the General Fund were increased by \$8,871. The largest changes were seen in services charges, fees and commissions (up \$1,384), ad valorem taxes (up \$1,332), sales taxes (up \$2,968), miscellaneous revenues (up \$553), intergovernmental (up

\$2,846), and interest income (down \$251). Service charges and commissions went down due to an increase in sales tax commission (up \$744) and an increase in other commissions (up \$641). Miscellaneous revenues were up primarily because of an increase in public assignment (up \$492). Intergovernmental revenues were up mainly due to a decrease in reimbursed details (down \$171) and an increase in reimbursed salaries (up \$4) off-set by a decrease in state supplemental pay (down \$86 - due to a lower number of eligible employees) and an increase in federal grants (up \$3,281).

Expenditures of the General Fund were decreased by \$4,885. Note C.2 provides a breakdown of the changes in expenditures by function/bureau. The main changes by line-item were:

- The decrease of \$4,939 in the Management Services Bureau.
- The decrease of \$1,255 in the Operations Bureau.
- The increase of \$1,322 in the Special Operations Bureau.
- The increase of \$1,226 in the Correctional Center Bureau.

Budget to Actual Variances

Revenues (on a budgetary basis) totaled \$141,067, which was \$3,482 or 2.5 percent over the final budget. The variance is made up of 1) ad valorem taxes reporting \$125 over budget, 2) sales taxes coming in \$715 or 2.7% under budget, 3) intergovernmental revenues coming in \$1,112 or 5.9% over budget, due to higher than anticipated federal grants, which were over by \$725, video poker allocations over budget by \$73, and airport details, reporting over budget by \$164, and 4) service charges, fees and commissions coming in \$1,525 or 2.8% over budget.

Expenditures (on a budgetary basis) were \$126,019, which was \$373 or 0.3% under the final budget. The largest budget variances were seen in:

- Salaries and benefits were \$322 or 0.1% under budget due to a number of positions being open for most of the year and a conscious effort to cut back on overtime. This resulted from regular salaries coming in \$482 over budget and retirement was \$131 under budget (open positions).
- General operating expenditures were \$2,677 or 1.4% under budget. Telephone costs were \$69 under budget, repairs and maintenance was \$86 over budget due to delays in some building and plumbing repairs, outside service costs were \$269 over budget and prison-related costs were \$35 over budget.
- Materials and supplies were \$557 or 2.8% under budget primarily in office supplies, over by \$143, uniform and related costs, under budget \$386, and auto and marine under budget by \$261 due to slightly lower gas and oil prices.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Sheriff's Office's investment in capital assets for its governmental activities as of June 30, 2021 amounts to \$65,610 (net of accumulated depreciation) and \$63,869 (net of accumulated depreciation and capital-related debt). This investment in capital assets includes land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure. The Sheriff's Office's net investment in capital assets decreased by \$1,038 or 1.6 percent, this year.

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

- \$2,612 was spent on furniture, fixtures and equipment, primarily computers (laptops, desktops, printers and servers), new crime lab equipment, and ALPR cameras.
- \$3,116 was spent on new vehicles, trucks, and motorcycles, keeping with the Sheriff's policy of rotating the fleet every 5 years.
- \$88 was spent on buildings and construction in progress, primarily related to the architectural design and construction of the new First District Station in Fat City completed in 2019.
- \$6,773 was recognized as depreciation expense, a decrease of \$1,025 from last year.
- The outstanding capital-related debt decreased \$1,550 as payments on the bonds were made.

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

	Governmental Activities	
	2021	2020
Land	\$ 2,716	\$ 2,716
Construction in progress	-	-
Buildings and improvements	48,545	50,250
Equipment and fixtures	3,209	2,493
Vehicles and heavy equipment	7,067	6,993
Infrastructure	4,073	4,196
Total Capital Assets, Net of Depreciation	65,610	66,648
Less: capital related long-term debt	(1,741)	(4,161)
Net Investment in Capital Assets	\$ 63,869	\$ 62,487

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

Long-term Debt. At the end of the fiscal year, the Sheriff had bonded debt of \$0, capital leases payable of \$1,741, and other long-term debt of \$36,916, for a total long-term debt balance of \$38,656. The following is a summary of the Sheriff's long-term debt transactions for the year ended June 30, 2021 (in thousands of dollars):

Type of Debt	Beginning Balance	Additions (Reductions)	Ending Balance	Due Within One Year
LED Limited Tax Revenue Bonds	\$ 1,550	\$ (1,550)	\$ -	\$ -
Capital Leases Payable	2,610	(870)	1,740	870
Compensated Absences	1,886	460	2,346	2,346
Net Post-Employment Liability	33,384	1,186	34,570	-
	\$ 39,430	\$ (774)	\$ 38,656	\$ 3,216

As noted above, total debt decreased by \$774. Significant long-term transactions included:

- The payment of \$1,550 in current year principal on the remaining LED Limited Tax Revenue Bonds issued in 2008 to finance the construction of several facilities.
- Compensated absences increased by a net \$460 (new accruals of \$2,037 less payments of \$1,577).
- The Sheriff accrued a total OPEB liability expense of \$2,875 less payments of \$1,689 during the year (for health and life benefits) as per the actuarial valuation of our program as per GASB 75 on Other Post-Employment Benefits. To date, the total calculated liability is \$34,569. To date, the Sheriff has chosen not to fund this actuarial liability.

A governmental unit is limited by state statutes and may only issue up to ten percent of its total assessed valuation. Additional information on the Sheriff Office's long-term debt can be found in Note D.8 on pages 67 through 70 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 \$64,414. 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 9.306959%) of the pension plan's unfunded pension liabilities on its government-wide financial statements. This liability saw a significant increase, up \$15,929 in the current year due to higher earnings, along with changes in assumptions, changes in proportionate share, changes in experience, etc.

There are a number of other items recorded on the Statement of Net Position related to pensions, specifically deferred outflows totaling \$41,304 and deferred inflows totaling \$11,259. The deferred outflows are made up mostly made up of the Sheriff's 2021 pension contributions \$9,114 which have been deferred until next year, along with \$15,832 of changes in assumptions (which are being amortized over the next few years), \$15,497 of changes in earnings and changes in the Sheriff's proportionate share of the pension liability \$892. The deferred inflows are mostly made up of differences in actual experience \$7,529 and changes in the Sheriff's proportionate share of the pension liability \$3,697, along with \$33 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

After being severely impacted by the government shutdowns following the COVID outbreak, both on an operational and financial level, the Jefferson Parish Sheriff's Office returned to normalcy during Fiscal Year 2021. The economy in Jefferson Parish rebounded as businesses began to reopen. As a result, sales tax collections for JPSO increased by 16.1 percent. As tourists begin to resume normal travel, businesses across the New Orleans area will see an increase in their revenue streams. While new variants of the COVID disease are always a concern, there has been a consistent economic improvement that is expected to continue.

As we look forward, there are some factors that will pose economic challenges. Gasoline prices have increased nationally by approximately sixty percent since June of 2020. This not only affects our fuel consumption costs, but is also reflected in increased prices across many industries. The most pressing element that businesses are facing is the struggle to hire employees. Staffing shortages continue to drive overtime costs to historic highs.

In August of 2021, sections of Jefferson Parish, such as Grand Isle and Lafitte, were severely damaged during Hurricane Ida and will continue to be affected for months to come. The recovery period and associated overtime costs will have an impact on the 2022 Fiscal Year Budget. Also, the JPSO is currently beginning an implementation of body cameras to our patrol division, in order to continue our practice of transparency with the public.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

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

**STATEMENT OF NET POSITION
JUNE 30, 2021**

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and cash equivalents	\$	67,715,218
Investments		28,883,115
Receivables (net of allowance for uncollectibles)		13,580,373
Other assets		185,621
Capital assets (net of accumulated depreciation)		
Land	\$ 2,715,775	
Construction in progress	-	
Buildings and improvements	48,544,879	
Furniture and fixtures	3,208,841	
Vehicles and heavy equipment	7,067,438	
Infrastructure	<u>4,073,066</u>	65,609,999
TOTAL ASSETS		<u><u>175,974,326</u></u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges - refunding escrow		-
Deferred outflows - OPEB		5,169,376
Deferred outflows - pension		41,304,105
TOTAL DEFERRED OUTFLOWS OF RESOURCES		<u><u>46,473,481</u></u>
LIABILITIES		
Accounts payable and other current liabilities		1,037,575
Accrued salaries and deductions		4,180,015
Claims and judgments payable		13,064,743
Due to taxing bodies and others		245,941
Unearned revenue		14,942
Noncurrent liabilities:		
Due within one year		3,216,577
Due in more than one year		35,440,191
Net pension liability		64,414,888
TOTAL LIABILITIES		<u><u>121,614,872</u></u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - OPEB		5,470,745
Deferred inflows - pension		11,259,889
TOTAL DEFERRED INFLOWS		<u><u>16,730,634</u></u>
NET POSITION		
Net investment in capital assets		63,869,373
Restricted for:		
911 Emergency Communications		7,087,885
Debt service		-
Construction		-
Claims and judgments		-
Other		-
Unrestricted		13,145,043
TOTAL NET POSITION	<u><u>\$</u></u>	<u><u>84,102,301</u></u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021					NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
FUNCTION/BUREAU	EXPENSES	PROGRAM REVENUES			PRIMARY
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Primary Government					
Governmental Activities:					
Public Safety:					
Executive	\$ 1,688,723	\$ 181,306	\$ 64,517	\$ -	\$ (1,442,900)
Management Services	36,945,418	11,307,366	1,162,317	-	(24,475,735)
Finance and Administrative	5,809,164	5,331,108	5,295,825	-	4,817,769
Fleet					-
Revenue & Taxation	4,050,632	-	111,159	-	(3,939,473)
Operations	26,571,072	70,643	2,733,108	-	(23,767,321)
Special Operations	7,946,321	681,459	723,846	230,058	(6,310,958)
Technical Services	18,680,957	606	8,740,376	265,831	(9,674,144)
Internal Management	815,544	-	49,925	-	(765,619)
Criminal Investigations	14,871,514	1,411,895	1,529,682	-	(11,929,937)
Special Investigations	15,634,009	18,812	7,469,166	-	(8,146,031)
Narcotics					-
Corrections	30,959,413	5,269,690	1,458,438	-	(24,231,285)
Non-departmental	-	-	-	-	-
Interest on long-term debt	138,644	-	-	-	(138,644)
Unallocated	-	-	-	-	-
Total governmental activities	164,111,411	24,272,885	29,338,359	495,889	(110,004,278)
GENERAL REVENUES:					
Taxes					
Property taxes					32,750,859
Property taxes - payments in lieu of					117,432
Sales taxes					27,539,466
Intergovernmental - unrestricted					
State Revenue Sharing					1,294,317
Video Poker Allocation					1,510,952
Commissions					
Commissions on tax collections					50,228,281
Charges for Services					
Court Attendance					292,593
Unrestricted interest					418,510
Miscellaneous					
Gain on disposal of capital assets					(543,813)
Subrogations and claims					732,500
Unrestricted Gifts and Donations					-
Other					789,954
TOTAL GENERAL REVENUE AND TRANSFERS					115,131,051
CHANGE IN NET POSITION					5,126,773
NET POSITION					
Beginning of year					78,975,528
End of year					\$ 84,102,301

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021

	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	\$ 375,021	\$ 5,480,169	\$ -	\$ -	\$ -	\$ 719,295	\$ 6,574,485
Share of pooled assets - general pool	70,342,819	-	-	1,815,666	192,982	4,472,580	76,824,047
Investments	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles)	17,266,699	1,667,632	932,571	-	-	619,203	20,486,105
Due from other funds	1,394,390	-	-	-	-	14,364	1,408,754
Inventories	-	-	-	-	-	-	-
Other assets	19,869	-	-	-	-	-	19,869
TOTAL ASSETS	\$ 89,398,798	\$ 7,147,801	\$ 932,571	\$ 1,815,666	\$ 192,982	\$ 5,825,442	\$ 105,313,260
LIABILITIES AND FUND BALANCES							
Liabilities							
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	593,403	59,916	296,433	-	94,947	89,770	1,134,469
Accrued payroll and deductions	4,180,015	-	-	-	-	-	4,180,015
Due to other funds	-	-	636,113	-	-	572,641	1,208,754
Due to other governments	-	-	-	-	-	-	-
Due to taxing bodies and others	1,406	-	-	-	-	-	1,406
Unearned revenue	14,942	-	-	-	-	-	14,942
Claims and judgments payable	-	-	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-	-	-	-
TOTAL LIABILITIES	4,789,766	59,916	932,546	-	94,947	662,411	6,539,586
Fund Balances							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	7,087,885	-	-	-	-	7,087,885
Committed	-	-	-	-	-	-	-
Assigned	18,949,935	-	25	1,815,666	98,035	5,163,031	26,026,692
Unassigned	65,659,097	-	-	-	-	-	65,659,097
TOTAL FUND BALANCES	84,609,032	7,087,885	25	1,815,666	98,035	5,163,031	98,773,674
TOTAL LIABILITIES AND FUND BALANCES	\$ 89,398,798	\$ 7,147,801	\$ 932,571	\$ 1,815,666	\$ 192,982	\$ 5,825,442	\$ 105,313,260

The accompanying notes are an integral part of this statement.

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

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021**

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

Total Fund Balances at June 30, 2021 - Governmental Funds (page 32)	\$	98,773,674
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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	\$	197,766,748	
Accumulated depreciation		(132,156,749)	65,609,999

Deferred Outflows are not available to pay for current-period expenditures and, therefore, are deferred and expensed as consumed.

Deferred charges - refunding escrow	\$	-	
Deferred Outflow - OPEB	\$	5,169,376	
Deferred outflows - pension-related	\$	41,304,105	46,473,481

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.

(6,952,563)

Long-term liabilities, including compensated absences and OPEB net pension liability, are not due and payable in the current period and therefore are not reported in the funds.

Long-term liabilities at year-end consist of:

Compensated absences	\$	2,346,263	
Limited tax revenue bonds	\$	-	
Capital lease		1,740,626	
OPEB Liability		34,569,879	
Net Pension Liability		64,414,888	(103,071,656)

Deferred Inflows related to the pension and OPEB plan are not yet available and, therefore, are deferred and recognized as consumed.

Deferred Inflow - OPEB			(5,470,745)
Deferred inflows - pension-related			(11,259,889)

Total Net Position of Governmental Activities at June 30, 2021	\$	84,102,301
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The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2021

	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	\$ 32,750,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,750,859
Ad valorem taxes - payments in lieu of	117,432	-	-	-	-	-	117,432
Sales and use taxes	27,539,466	-	-	-	-	-	27,539,466
Intergovernmental	20,011,372	7,547,113	5,822,845	-	-	1,523,075	34,904,405
Service charges, fees, and commissions	57,557,149	13,165	-	-	-	2,338,516	59,908,830
Fines and forfeitures	2,078	-	-	-	-	957,148	959,226
Interest	329,388	14,305	-	6,334	126	39,086	389,239
Miscellaneous	3,829,584	-	-	-	-	10,407	3,839,991
TOTAL REVENUES	143,137,338	7,574,583	5,822,845	6,334	126	4,868,232	160,409,448
EXPENDITURES							
Current							
Public Safety							
Executive	1,524,256	-	-	-	-	-	1,524,256
Management Services	29,873,090	-	-	-	-	332	29,873,422
Finance and Administrative	2,646,045	-	-	-	-	1,418,127	4,064,172
Revenue & Taxation	3,563,591	-	-	-	-	-	3,563,591
Operations	22,052,518	-	-	-	-	-	22,052,518
Special Operations	6,389,033	-	492,832	-	-	4,785	6,886,650
Technical Services	12,334,457	3,504,694	251,200	-	-	87,248	16,177,599
Internal Management	551,738	-	-	-	-	-	551,738
Criminal Investigations	12,541,671	-	-	-	-	-	12,541,671
Special Investigations	8,876,083	-	5,230,346	-	-	831,983	14,938,412
Narcotics	-	-	-	-	-	-	-
Corrections	26,061,655	-	-	-	-	1,438,105	27,499,760
Non-departmental	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt Service							
Principal	-	-	-	-	-	1,550,000	1,550,000
Interest	-	-	-	-	-	32,000	32,000
Capital outlay							
Public Safety							
Finance and Administrative	-	-	-	911,881	-	1,782,724	2,694,605
Management Services	-	-	-	-	280,495	-	280,495
Special Investigations	-	-	-	-	-	291,572	291,572
Narcotics	-	-	-	-	-	-	-
TOTAL EXPENDITURES	126,414,137	3,504,694	5,974,378	911,881	280,495	7,436,876	144,522,461
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,723,191	4,069,889	(151,533)	(905,547)	(280,369)	(2,568,644)	15,886,987
OTHER FINANCING SOURCES (USES)							
Transfers in	3,849,593	-	151,533	1,044,000	300,000	1,583,065	6,928,191
Transfers out	(5,078,598)	(3,188,052)	-	-	-	(661,541)	(8,928,191)
Capital leases	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,229,005)	(3,188,052)	151,533	1,044,000	300,000	921,524	(2,000,000)
NET CHANGE IN FUND BALANCES	14,494,186	881,837	-	138,453	19,631	(1,647,120)	13,886,987
FUND BALANCES							
Beginning of year	70,114,846	6,206,048	25	1,677,213	78,404	6,810,151	84,886,687
End of year	\$ 84,609,032	\$ 7,087,885	\$ 25	\$ 1,815,666	\$ 98,035	\$ 5,163,031	\$ 98,773,674

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, 2021

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

Net change in fund balances - total governmental funds (page 34)		\$	13,886,987
In the Statement of Activities, certain OPEB related inflows and outflows of resources are recognized in the current year, while others are deferred. The net effect of these OPEB related transactions are as follows:			
Actual OPEB Expense	\$	510,695	
Current year amortization of certain deferred outflows	\$	(394,007)	
Current year amortization of certain deferred inflows	\$	647,221	
			763,909
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.			(955,925)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.			(82,329)
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.			(460,314)
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	\$	1,550,000	
Payment of capital lease payable	\$	870,314	
Amortization of deferred charge on defeasance	\$	(106,644)	
			2,313,670
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.			(7,298,913)
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	\$	(15,385,080)	
Current year pension expense - employee contributions paid by the Sheriff	\$	(939,083)	
Current year amortization of certain pension-related deferred inflows and outflows	\$	7,047	
Recognition of On-Behalf Payments made to pension plan by non-employer entities	\$	4,162,638	
Deferral of current year pension contributions made by employer	\$	9,114,166	
			(3,040,312)
Change in Net Position of Governmental Activities		\$	5,126,773

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

	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	\$ 32,750,859	\$ -	\$ 32,750,859	\$ 32,619,800	\$ 131,059	\$ 31,288,000
Ad valorem taxes - payments in lieu of	117,432	-	117,432	123,000	(5,568)	85,000
Sales and use taxes	27,539,466	(506,869)	27,032,597	26,318,000	714,597	23,350,000
Intergovernmental	20,011,372	(3,843)	20,007,529	18,895,900	1,111,629	16,050,000
Service charges, fees, and commissions	57,557,149	(559,583)	56,997,566	55,472,330	1,525,236	54,087,880
Fines and forfeitures	2,078	-	2,078	2,270	(192)	2,000
Interest	329,388	-	329,388	309,100	20,288	560,000
Miscellaneous	3,829,584	-	3,829,584	3,844,850	(15,266)	3,291,500
TOTAL REVENUES	142,137,328	(1,070,295)	141,067,033	137,585,250	3,481,783	128,714,380
EXPENDITURES						
Current						
Public Safety						
Executive	1,524,256	9,114	1,533,370	1,542,975	9,605	1,486,925
Management Services	29,873,090	(620,115)	29,252,975	29,185,500	(67,475)	34,124,050
Finance and Administrative	2,646,045	4,529	2,650,574	2,699,300	48,726	2,912,020
Revenue & Taxation	3,563,591	(2,807)	3,560,784	3,619,243	58,459	3,632,426
Operations	22,052,518	(10,760)	22,041,758	22,047,200	5,442	23,301,725
Special Operations	6,389,033	(126,803)	6,262,230	6,356,675	94,445	5,035,000
Technical Services	12,334,457	196,091	12,520,548	12,573,950	53,402	12,480,250
Internal Management	551,738	(4,982)	546,756	547,920	1,164	562,940
Criminal Investigations	12,541,671	(69,776)	12,471,895	12,476,650	4,755	13,041,800
Special Investigations	8,871,883	(46,377)	8,825,506	8,900,900	75,394	9,484,575
Narcotics	4,200	(4,200)	-	-	-	-
Corrections	26,061,657	(82,370)	25,979,287	26,068,625	89,338	24,842,575
Non-departmental	-	-	-	-	-	-
TOTAL EXPENDITURES	126,414,139	(768,456)	125,645,683	126,018,938	373,255	130,904,286
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,723,189	(301,839)	15,421,350	11,566,312	3,855,038	(2,189,906)
OTHER FINANCING SOURCES (USES)						
Transfers in	3,849,593	-	3,849,593	3,913,478	(63,885)	3,550,000
Transfers out	(5,078,596)	-	(5,078,596)	(4,425,000)	(653,596)	(4,951,315)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,229,003)	-	(1,229,003)	(511,522)	(717,481)	(1,401,315)
EXTRAORDINARY ITEMS						
Proceeds from disaster loan	-	-	-	-	-	-
Claims and judgments	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	14,494,186	(301,839)	14,192,347	11,054,790	3,137,557	(3,591,221)
FUND BALANCE						
Beginning of year	70,114,846	(3,098,332)	67,016,514	51,924,801	15,091,713	47,932,580
End of year	\$ 84,609,032	\$ (3,400,171)	\$ 81,208,861	\$ 62,979,591	\$ 18,229,270	\$ 44,341,359

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

	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	7,547,113	-	7,547,113	7,400,000	147,113	7,400,000
Service charges, fees, and commissions	13,165	-	13,165	13,450	(285)	12,100
Fines and forfeitures	-	-	-	-	-	-
Interest	14,305	-	14,305	15,050	(745)	70,000
Miscellaneous	-	-	-	-	-	500
TOTAL REVENUES	7,574,583	-	7,574,583	7,428,500	146,083	7,482,600
EXPENDITURES						
Current						
Public Safety						
Technical Services						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	1,823,228	45,579	1,868,807	1,880,265	11,458	2,194,650
Materials and supplies	23,738	586	24,324	26,150	1,826	79,250
Cost of goods sold	-	-	-	-	-	-
Travel	365	(191)	174	125	(49)	20,000
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	151,561	-	151,561	152,800	1,239	55,500
Intergovernmental	1,505,803	-	1,505,803	1,505,803	-	1,505,803
TOTAL EXPENDITURES	3,504,695	45,974	3,550,669	3,565,143	14,474	3,855,203
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,069,888	45,974	4,023,914	3,863,357	160,557	3,627,397
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(3,188,051)	-	(3,188,051)	(3,253,150)	65,099	(3,530,000)
TOTAL OTHER FINANCING SOURCES (USES)	(3,188,051)	-	(3,188,051)	(3,253,150)	65,099	(3,530,000)
NET CHANGE IN FUND BALANCE	881,837	45,974	835,863	610,207	225,656	97,397
FUND BALANCE						
Beginning of year	6,206,048	(105,890)	6,311,938	6,311,939	(1)	6,334,315
End of year	\$ 7,087,885	\$ (59,916)	\$ 7,147,801	\$ 6,922,146	\$ 225,655	\$ 6,431,712

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, 2021**

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 1,699,199
Share of pooled assets - general pool	142,400
Total Current Assets	<u>1,841,599</u>
Non-current Assets	
Investments	4,304,829
Receivables (net of allowance for uncollectibles)	-
Due from other funds	-
Prepays	165,752
Other assets	-
Total Non-current Assets	<u>4,470,581</u>
TOTAL ASSETS	<u>6,312,180</u>
LIABILITIES	
Current Liabilities	
Accounts payable and other current liabilities	-
Due to other funds	200,000
Unearned revenue	-
Claims and judgments payable	2,470,571
Total Current Liabilities	<u>2,670,571</u>
Non-Current Liabilities	
Claims and judgments payable	10,594,172
Other	-
Total Non-Current Liabilities	<u>10,594,172</u>
TOTAL LIABILITIES	<u>13,264,743</u>
NET POSITION	
Restricted for:	
Claims and judgments	-
Unrestricted	(6,952,563)
TOTAL NET POSITION	<u>\$ (6,952,563)</u>

The accompanying notes are an integral part of this statement.

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

**PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021**

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE
OPERATING REVENUES	
Service Charges	
Premiums	\$ 22,432,695
Miscellaneous	4,619,524
TOTAL OPERATING REVENUES	27,052,219
OPERATING EXPENSES	
Claims and judgments	30,546,837
Administrative expenses	922,549
Premiums	4,880,090
Miscellaneous	30,927
TOTAL OPERATING EXPENSES	36,380,403
OPERATING INCOME (LOSS)	(9,328,184)
NONOPERATING REVENUES	
Interest	29,271
INCOME (LOSS) BEFORE TRANSFERS	(9,298,913)
TRANSFERS IN	2,000,000
TRANSFERS OUT	-
CHANGE IN NET POSITION	(7,298,913)
NET POSITION	
Beginning of year	346,350
End of year	\$ (6,952,563)

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, 2021

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE
CASH FLOWS FROM OPERATING ACTIVITIES	
Premiums received from employer	\$ 17,529,561
Premiums received from employees	3,501,372
Premiums received from retirees and others	1,401,762
Receipts from subrogations	170,440
Claims refunds received	4,449,084
Claims and judgments paid	(26,537,604)
Administrative fees paid	(922,549)
Insurance premiums paid	(4,928,158)
Miscellaneous expenses paid	(30,928)
Amounts paid to other funds	(1,243,516)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(6,610,536)</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	(1,558,157)
Maturities of investments	3,092,547
Interest received	29,271
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>1,563,661</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(3,046,875)
CASH AND CASH EQUIVALENTS	
Beginning of year	4,888,474
End of year	<u>\$ 1,841,599</u>
RECONCILIATION TO STATEMENT OF NET POSITION	
Cash and cash equivalents	\$ 1,699,199
Share of pooled assets - general pool	142,400
TOTAL	<u>\$ 1,841,599</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	<u>\$ (9,328,184)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in assets:	
other assets	(1,552)
Increase (decrease) in liabilities:	
accounts payable	-
due to other funds	(1,243,516)
claims payable	3,962,716
other liabilities	-
Net adjustments	<u>2,717,648</u>
Net cash provided (used) by operating activities	<u>\$ (6,610,536)</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES	
Decrease in accounts receivable due to write-off of bad debt	\$ -
Effect on income for charges to bad debt expense	-
	<u>\$ -</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, 2021**

	CUSTODIAL FUNDS
ASSETS	
Cash and cash equivalents	\$ 2,771,035
Share of pooled assets - general pool	244,312
Share of pooled assets - bureau pool	63,390,730
Due from other funds	-
TOTAL ASSETS	66,406,077
LIABILITIES	
Due to other funds	-
Due to taxing bodies and others	66,406,077
TOTAL LIABILITIES	66,406,077
NET POSITION	\$ -

The accompanying notes are an integral part of this statement.

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

**CUSTODIAL FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

ADDITIONS

Collections of Taxes, Deposits, Amounts Received From Other Funds, and Interest	\$ 1,019,169,892
Total Additions	<u>1,019,169,892</u>

DEDUCTIONS

Distributions of Taxes, Deposit Settlements, and Other Reductions	\$ 1,019,169,892
Total Deductions	<u>1,019,169,892</u>

Net Increase (Decrease) in Fiduciary Net Position	-
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NET POSITION - BEGINNING	<u>-</u>
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NET POSITION - ENDING	<u><u>\$ -</u></u>
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The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE HARVEY, LOUISIANA

Notes to the Financial Statements June 30, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

- 1) The Sheriff enjoys a separate legal standing from the Parish Council and other governmental entities. The Sheriff has the ability to sue or be sued in its own name.
- 2) The Parish Council does not appoint the Sheriff. The Sheriff's position was created by Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff is a separately elected official by the citizenry in a general, popular election.
- 3) The Parish Council does not have the ability to impose its will on the Sheriff. The Parish Council cannot remove the Sheriff from office. The Sheriff adopts its own budget separate and apart from the Parish Council and other local governmental entities. The day-to-day operations of the Sheriff's office are under the responsibility and control of no one other than the Sheriff.
- 4) The Sheriff does not provide a significant financial benefit or burden to the Parish Council. While the Parish Council does provide the Sheriff with a certain amount of its office space at no cost and pays a certain amount of operating expenses on behalf of the Sheriff, these transactions are not considered significant enough to make the Parish Council financially accountable for the Sheriff's Office.
- 5) The Sheriff is not fiscally dependent on the Parish. The primary sources of funding for the Sheriff include ad valorem taxes, a one-quarter cent sales tax, and commissions earned from collecting taxes, licenses and fees on behalf of other governmental entities. The Parish Council does not have the authority to approve or modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and issue debt without approval of the Parish Council.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Description of Activities

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

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

3. Government-wide and Fund Financial Statements

Government-wide Financial Statements

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

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

Fund Financial Statements

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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 (LRS 33:2955) authorized the Sheriff to invest in (1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government, (2) bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. government instrumentalities, (3) direct security repurchase agreements of any federal book entry only securities, (4) time certificates of deposits of state banks organized under the law of Louisiana and national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations, (5) in mutual or trust fund institutions, which are registered with the Securities and Exchange

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Commission under the Securities Act of 1933 and the Investment Act of 1940, which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, or (6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

B. Pooled Assets

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

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

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

C. Interfund Receivables/Payables

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

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

D. Inventories and Prepaid Items

The costs of material and supplies acquired by governmental funds are recorded as expenditures at the time of purchase. It is management's opinion that the inventory of such materials and supplies at June 30, 2021 would not be material to the financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payments made to vendors for services that will benefit periods beyond June 30, 2021, are recorded as prepaid items in both the government-wide and fund financial statements. These items will be recognized as expenses or expenditures when the benefit or expense is consumed rather than when purchased.

E. Deferred Outflows and Deferred Inflows of Resources

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

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

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

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

F. Capital Assets

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

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

G. Compensated Absences

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

H. Long-term Obligations

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

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

I. Fund Equity

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

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

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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, 2021, the Sheriff implemented the following accounting standard:

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

The GASB issued Statement No. 84, Fiduciary Activities in January 2017. The requirements of this statement will take effect for financial statements starting with the fiscal years that ends December 31, 2020.

L. Subsequent Events

The Sheriff has evaluated subsequent events through December 27, 2021, the date the financial statements were available to be issued. No subsequent events were identified as of this date.

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

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$955,925 difference are as follows:

Capital outlay	\$ 5,816,753
Depreciation expense	<u>(6,772,678)</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>\$ (955,925)</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 \$82,329 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	(3,387,596)
Accumulated depreciation on assets disposed of	<u>3,305,267</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>\$ (82,329)</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 \$3,040,312 difference related to pension fund recognition is broken down as follows:

Current year employer pension expense per the Sheriff's Pension Fund	\$ (15,385,080)
Current year pension expense for employee contributions paid by the Sheriff	(939,083)
Current year amortization of certain pension-related deferred inflows and outflows	7,047
Recognition of On-Behalf Payments made to pension plan by non-employer entities	4,162,638
Deferral of current year pension contributions made by the Sheriff	<u>9,114,166</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>\$ (3,040,312)</u>

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Budgetary Information

Formal budgetary accounting is employed as a management control device during the year for the General and Special Revenue Funds (except for the following grant funds: Federal Grants, State and Local Grants, Drug Enforcement, Multi-Jurisdictional Task Force, 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 (LRS 39:1301), the procedures used by the Sheriff in establishing the budgetary data in the financial statements include public notices of the proposed budget, public inspections and hearings. The budget is then legally adopted by the Sheriff through a formal 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 24, 2021.

2. Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 24, 2021. The most significant of the changes made are described below:

Revenues of the General Fund were increased by \$8,870,870. The largest changes were seen in services charges, fees and commissions, up \$1,384,450, sales and use taxes up \$2,968,000, miscellaneous revenues up \$553,350, and intergovernmental up \$2,854,900. Service charges and commissions went up \$743,700, due to an increase in sales tax commissions of \$1,735,000, that was off-set by a decrease of \$789,900 in other commission, \$201,400 in fines and forfeitures, and \$174,000 in transportation of prisoners. There was an increase in civil and criminal fees of \$260,950. Intergovernmental revenues were up mainly due to an increase in federal grants of \$3,281,000 off-set by a decrease in reimbursed details and salaries of \$166,600 and a decrease in state supplemental pay decreasing \$86,300.

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Expenditures of the General Fund were decreased by \$4,885,348. A breakdown by bureau follows:

Fund/Bureau	Original Budget	Amendments	Final Budget
General Fund			
Executive	\$ 1,486,925	\$ 56,050	\$ 1,542,975
Management Services	34,124,050	(4,938,550)	29,185,500
Finance and Administrative	2,912,020	(212,720)	2,699,300
Revenue and Taxation	3,632,426	(13,183)	3,619,243
Operations	23,301,725	(1,254,525)	22,047,200
Special Operations	5,035,000	1,321,675	6,356,675
Technical Services	12,480,250	93,700	12,573,950
Internal Management	562,940	(15,020)	547,920
Criminal Investigations	13,041,800	(565,150)	12,476,650
Special Investigations	9,484,575	(583,675)	8,900,900
Corrections	24,842,575	1,226,050	26,068,625
Total	<u>\$ 130,904,286</u>	<u>\$ (4,885,348)</u>	<u>\$ 126,018,938</u>

The decrease of \$4,938,550 in the Management Services Bureau resulted primarily from a decrease in general operating expenditures. There were also decreases in all categories within this bureau.

The increase of \$93,700 in the Technical Services Bureau was the result of an increase in materials and supplies of \$170,700 off-set by a decrease of \$56,350 in general operating expenditures and a decrease of \$60,450 in travel.

The increase of \$1,226,050 in the Corrections Bureau resulted from an increase in salaries and benefits. 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 decrease of \$583,675 in the Special Investigations Bureau resulted primarily from a decrease in salaries and benefits. There were also decreases in all categories within this bureau.

The decrease of \$212,720 in the Finance and Administrative Bureau resulted primarily from a decrease in salaries and benefits.

The increase of \$1,321,675 in the Special Operations Bureau was the result of an increase in salaries and benefits. The increase was a result of overtime worked in relation to COVID testing sites and an active hurricane season.

The decrease of \$565,150 in the Criminal Investigations Bureau was the result of a decrease in salaries and benefits. There were also decreases in all categories within this bureau.

The decrease of \$1,254,525 in the Operations Bureau was the result of a decrease in salaries and benefits. The decrease resulted from no additional overtime worked for Mardi Gras season.

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The increase of \$889,793 in Other Financing Sources (Uses) was caused by an increase in Transfers in of \$363,478. Transfers out decreased by \$526,315.

The end result of the above noted changes was to change of the originally budgeted deficit of \$3,591,221 to a projected surplus of \$11,054,790. The estimated ending fund balance of the general fund is budgeted at \$62,979,591 which is 54.2 percent of currently budgeted expenditures (much higher than the target of 30.0 percent of operating expenditures).

The 911 Emergency Communications Special Revenue Fund (a major fund) had its revenues decrease \$54,100 during the year. The budgeted expenditures of this fund were decreased by \$290,060. This decrease is made up of a decrease in general operating expenditures of \$314,385, a decrease in materials and supplies of \$53,100 and an increase of \$97,300 in capital outlay. The intergovernmental costs remained at \$1,505,803 (which is made up of reimbursements to the Parish Eastbank Fire Department for fire dispatchers and payments to the Cities of Kenner and Gretna for alternate PSAPs). Transfers out decreased \$276,850 to reimburse the Sheriff's General Fund for police and EMS dispatchers, IT personnel, the 911 District Commander, the 911 District Clerk, the Training Coordinator, and the Quality Assurance/Quality Control Manager.

The Sheriff's Non-Major Special Revenue Funds with Budgets also had a few changes during the year. Overall, revenues increased by \$773,585, and expenditures increased by \$780,100. The net change in revenues was primarily seen in 1) the Region 1 O&M Special Revenue Fund, which saw an increase in intergovernmental reimbursements of \$88,775, 2) the Commissary Sales Special Revenue fund, which saw an increase of \$731,000 in sales of good to inmates, and 3) the State Asset Forfeiture Special Revenue Fund, which saw an increase of \$64,000 in forfeitures.

The increase in expenditures is attributed to the net of 1) an increase of \$648,500 in Commissary Sales, primarily due to an increase of \$662,500 in cost of goods sold, 2) an increase of \$285,050 in the State Asset Forfeiture Special Revenue Fund, 3) an increase of \$88,775 in the Region 1 O&M Special Revenue Fund due to an increase in reimbursable costs at the regional communication towers, and 4) a decrease of \$219,250 in the Crime Lab Fees Special Revenue fund.

3. Expenditures in Excess of Appropriations

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

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**4. Reconciliation of Budgetary Basis to GAAP Basis of Accounting in Fund Financial Statements - General Fund**

The Statement of Revenues, Expenditures and Changes in Fund Balances – Actual and Budget (Budgetary Basis) – General Fund presents a comparison of the legally adopted budget with actual data on the budgetary basis. Since accounting principles on the budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other sources over expenditures and other uses for the year ended June 30, 2021, is presented below:

	General Fund
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 14,192,347
Basis Difference	
To adjust for accrual of sales taxes and service charges, fees and commissions	1,066,422
To adjust for expenditures for unpaid invoices	111,143
To adjust for expenditures for payroll accrual	(280,148)
Timing Differences	
To adjust for encumbrances	(595,578)
To adjust for unearned grant revenue	-
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 14,494,186</u>

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

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

On the Non-major Special Revenue Funds that adopt annual budgets, the same differences noted above exist between the actual data on a GAAP basis and actual data on the budgetary basis. A reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other resources over expenditures and other uses for the year ended June 30, 2021, 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	\$ (263,734)
Basis Difference	
To adjust for accrual of grant revenue	-
To adjust for expenditures for unpaid invoices	293,472
Entity Differences	
To record excess (deficiency) of revenues and other sources over expenditures and other uses for non-budgeted funds	-
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) - All Non-Major Special Revenue Funds	<u>\$ 29,738</u>

6. Negative Net Position/Deficit Fund Balances

At June 30, 2021, 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 \$2,150,249, the LED Sinking Fund, which had a deficit fund balance of \$1,213, and the Auto Loss and General Liability Internal Service Fund, which had a negative net position of \$4,944,714 at year end. This negative position resulted from current year losses in this internal service fund. Since this is an internal service fund, the negative net positions are absorbed (or covered) by the charges to other funds in the following fiscal year. For reporting purposes, this net position is consolidated into the current year activity at the Government-wide level.

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

1. Deposits with Financial Institutions and Investments

Deposits with Financial Institutions

The deposits at June 30, 2021, consisted of the following:

	Cash	Certificates of Deposit	Other	Total
Deposits in Bank Accounts per Balance Sheet	\$ 127,331,549	\$ -	\$ 15,550	\$ 127,347,099
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	\$ 129,500,778	\$ -	\$ -	\$ 129,500,778

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 \$15,550 in petty cash at June 30, 2021. Petty cash was in the General Fund and 911 Communications Fund. This makes up the Other Cash shown above.

Investments

Custodial Credit Risk

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

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

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	\$ 7,856,174	\$ -	\$ 7,856,174	\$ 7,862,165
Municipal Bonds	8,567,367	-	8,567,367	8,635,238
Commercial Paper	512,103	-	512,103	512,103
Total Categorized Investments	<u>\$ 16,935,644</u>	<u>\$ -</u>	<u>16,935,644</u>	<u>17,009,506</u>
Louisiana Asset Management Pool			11,947,471	11,947,471
Total Investments			<u>\$ 28,883,115</u>	<u>\$ 28,956,977</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:

LAMP (State Pool)	\$ 11,947,471	41.3%
US Treasury	4,462,597	15.4%
FNMA	1,565,662	5.4%
JP Morgan SEC LLC	-	0.0%
Issuers with Amounts Less Than 5 Percent	10,981,247	37.9%
	<u>\$ 28,956,977</u>	<u>100.0%</u>

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

Credit Risk Investments

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

S&P or Moody's Rating	Fair Value
AAAm	\$ 11,947,471
AAA-	2,399,326
AA+	1,686,727
AA-	1,267,122
AA	6,167,502
Aaa	4,974,699
Aa3	514,130
	<u>\$ 28,956,977</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, 2021, the average number of days to maturity of investments held was 398 days.

Fair Value Disclosures

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

The Sheriff had the following recurring fair value measurements:

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

The following table sets forth by level, within the fair value hierarchy, the Sheriff's fair value measurements at June 30, 2021:

Type of Security	Level 1	Level 2	Level 3	Total
Corporate Securities	\$ 1,666,364	\$ -	\$ -	\$ 1,666,364
Municipal Bonds	-	6,968,874	-	6,968,874
U.S. Government and Agencies	4,954,967	2,213,133	-	7,168,100
Commercial Paper, Money Markets and CDs	512,103	694,065	-	1,206,168
Total	<u>\$ 7,133,434</u>	<u>\$ 9,876,072</u>	<u>\$ -</u>	<u>\$ 17,009,506</u>

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)2. Pooled Assets

A reconciliation of pooled assets held in the General Pool at June 30, 2021 is presented below:

Pooled Assets	General Pool
Cash	\$ 52,537,326
Investments	24,578,286
Accrued Interest receivable	-
Less: unallocated interest and fiscal charges	223
Less: accounts payable	96,891
Net Pooled Assets	<u>\$ 77,212,726</u>

Fund	Equity in Pool
Major Funds	
General Fund	\$ 70,342,819
Communications Reserve Capital Project Fund	1,815,666
Buildings and Improvements Capital Project Fund	192,982
Non-Major Funds	
Special Revenue Funds	2,956,944
Debt Service	-
Capital Project Funds	1,515,636
Internal Service Funds	142,400
Fiduciary - Custodial Funds	246,279
Total Equity in Pool	<u>\$ 77,212,726</u>

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

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2021 is presented below:

Pooled Assets	Bureau Pool
Cash	\$ 63,767,054
NSF receivables	316,289
Less: unallocated interest and fiscal charges	(692,613)
Net Pooled Assets	<u>\$ 63,390,730</u>
Fund	Equity in Pool
Tax Collector Custodial Funds	
Miscellaneous Fees	\$ 387,929
Criminal Cash Bonds	3,396,942
\$15 Criminal Cash Fees	87,923
Fines	2,461,023
School Bus Safety Program	-
Property Tax	5,151,105
Sales Tax	51,905,808
LA Offset	-
Total Equity in Pool	<u>\$ 63,390,730</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)	\$ 52,537,326	\$ 24,578,286
Bureau Pool (See Footnote D.2) - Custodian Funds	63,767,054	-
General Fund	375,021	-
Major Governmental Funds	5,480,169	-
Non-major Governmental Funds	719,296	-
Internal Service Funds	1,697,199	4,304,829
Fiduciary - Custodial Funds	2,771,035	-
Total (See Footnote D.1)	<u>\$ 127,347,099</u>	<u>\$ 28,883,115</u>

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

Since Custodial Funds are not included in the government-wide statements, the deposit balances of \$127,347,099 shown above are reduced by \$66,538,089 (the amount of cash held in the Bureau Pool and in the Custodial funds) and then increased by \$6,906,208 (the amount of cash held in the Custodial Funds that are due to the Sheriff's office) to arrive at a cash balance of \$67,715,218. This is the amount of cash shown on the government-wide Statement of Net Position.

4. Receivables

Receivables at June 30, 2021 consist of the following:

	General	Major Governmental Funds	Other Governmental Funds	Total Governmental Funds	Internal Service	Total
Receivables:						
Ad Valorem taxes	\$ 166,615	\$ -	\$ -	\$ 166,615	\$ -	\$ 166,615
Sales taxes	5,147,085	-	-	5,147,085	-	5,147,085
Intergovernmental	1,390,780	2,600,203	592,874	4,583,857	-	4,583,857
Service charges, fees and commissions	9,616,293	-	-	9,616,293	-	9,616,293
Interest	-	-	-	-	-	-
Accounts and other	945,926	-	26,329	972,255	-	972,255
Subtotal	17,266,699	2,600,203	619,203	20,486,105	-	20,486,105
Less: Allowance for uncollectibles	-	-	-	-	-	-
Net Receivables - Governmental Funds	17,266,699	2,600,203	619,203	20,486,105	-	20,486,105
Less: Receivables from Sheriff's Office Custodial Funds						
Ad Valorem taxes and costs	(253,343)	-	-	(253,343)	-	(253,343)
Sales taxes	(2,454,087)	-	-	(2,454,087)	-	(2,454,087)
Commissions on sales taxes	(4,141,847)	-	-	(4,141,847)	-	(4,141,847)
Fines and costs	(56,455)	-	-	(56,455)	-	(56,455)
	(6,905,732)	-	-	(6,905,732)	-	(6,905,732)
Net Receivables - Government-wide	\$ 10,360,967	\$ 2,600,203	\$ 619,203	\$ 13,580,373	\$ -	\$ 13,580,373

Intergovernmental receivables also include \$1,667,632 of 911 fees collected by the Parish of Jefferson from service providers that is owed to the Sheriff's 911 Emergency Communications Special Revenue Fund (see Note D.7).

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

5. Capital Assets

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

	Balance July 1, 2020	Additions	Deletions	Reclasses & Transfers	Balance June 30, 2021
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 2,715,775	\$ -	\$ -	\$ -	\$ 2,715,775
Construction in progress	-	-	-	-	-
Total Capital Assets Not Being Depreciated	<u>\$ 2,715,775</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,715,775</u>
Capital Assets Being Depreciated:					
Buildings and improvements	\$ 72,983,073	\$ 88,013	\$ -		\$ 73,071,086
Furniture and fixtures	73,482,165	2,612,354	(992,121)	-	75,102,398
Vehicles and heavy equipment	41,067,862	3,116,386	(2,395,470)	-	41,788,778
Infrastructure	5,088,715		-	-	5,088,715
Total Capital Assets Being Depreciated	<u>192,621,815</u>	<u>5,816,753</u>	<u>(3,387,591)</u>	<u>-</u>	<u>195,050,977</u>
Less Accumulated Depreciation:					
Buildings and improvements	(22,732,835)	(1,793,372)		-	(24,526,207)
Furniture and fixtures	(70,988,704)	(1,890,099)	985,246	-	(71,893,557)
Vehicles and heavy equipment	(34,075,354)	(2,966,002)	2,320,016	-	(34,721,340)
Infrastructure	(892,444)	(123,205)		-	(1,015,649)
Total Accumulated Depreciation	<u>(128,689,337)</u>	<u>(6,772,678)</u>	<u>3,305,262</u>	<u>-</u>	<u>(132,156,753)</u>
Net Capital Assets Being Depreciated					
Buildings and improvements	50,250,238	(1,705,359)	-	-	48,544,879
Furniture and fixtures	2,493,461	722,255	(6,875)	-	3,208,841
Vehicles and heavy equipment	6,992,508	150,384	(75,454)	-	7,067,438
Infrastructure	4,196,271	(123,205)	-	-	4,073,066
Total Net Capital Assets Being Depreciated	<u>\$ 63,932,478</u>	<u>\$ (955,925)</u>	<u>\$ (82,329)</u>	<u>\$ -</u>	<u>\$ 62,894,224</u>
Total Net Capital Assets - Governmental Activities	<u>\$ 66,648,253</u>	<u>\$ (955,925)</u>	<u>\$ (82,329)</u>	<u>\$ -</u>	<u>\$ 65,609,999</u>

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	\$ 1,041
Civil and Support Services	2,439,502
Finance and Administrative	2,311,136
Revenue & Taxation	2,921
Operations	558,796
Special Operations	307,059
Technical Services	763,897
Internal Management	177,621
Criminal Investigations	25,740
Special Investigations	131,635
Corrections	53,330
Total Depreciation Expenses - Governmental Activities	<u>\$ 6,772,678</u>

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

6. Taxes Paid Under Protest

The unsettled balance due to taxing bodies and others at June 30, 2021 includes \$5,527,498 paid under protest. This amount represents protested sales taxes of \$3,932,861 and protested ad valorem taxes of \$1,594,637. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LRS 47:2110) require the Tax Collector to pay interest at 2 percent per annum on the amounts held. These funds are held in the Tax Collector Custodial Fund pending resolution of the protest.

7. Operating, 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 2021, the Parish collected and remitted \$7,547,113 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 2021, the 911 Emergency Communications District paid \$456,368 under this contract. The contract was renewed during 2017 for an additional five-year period. The following amounts are scheduled to be paid over the remaining year 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.

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

Fiscal Year	Scheduled Maintenance Fees
6/30/2022	474,045
	<u>\$ 474,045</u>

The 911 District Viper-as-a-Service (VaaS) telecommunications system that has been implemented since 2016, was upgraded in during the fiscal year 2020. The upgrade provided new equipment and software for the VaaS system. Under this agreement, the 911 District does not own the telephone switches and equipment. Instead, it is subscribing for these services from the vendor (West Safety Solutions/Intrado Life & Safety Solutions) and is only required to pay a monthly service fee. Currently, the monthly fee is \$23,000 per month. During 2021, the 911 District expensed \$322,002 on this contract.

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

Dispatchers based on actual costs not to exceed certain maximums set forth on a pay scale agreed to within the contract.

The Sheriff's 911 Fund also has an agreement with the Sheriff to reimburse the Sheriff's General Fund for costs associated with assigning three computer technicians to the 911 District. Finally, the Sheriff's 911 Fund reimburses the Sheriff's General Fund for the cost of the 911 District Commander, the 911 District Clerk, the Training Coordinator, and the Quality Assurance/Quality Control Manager that does not exceed certain maximums set forth within the agreement.

For 2021, the total amounts distributed under these agreements are as follows.

Agency	Purpose	Amount Distributed	
Sheriff's General Fund	911 Police & EMS Dispatch/Train/QA/QC	\$ 2,851,768	
Sheriff's General Fund	911 Commander & Clerk	98,812	
Sheriff's General Fund	911 IT Technicians	237,472	
		<u>3,188,052</u>	(see Note D.10)
Jefferson Parish Eastbank Fire	Dispatch	1,247,223	
City of Kenner PD	PSAP	211,000	
City of Gretna PD	PSAP	47,580	
Total Intergovernmental		<u>1,505,803</u>	
Total		<u>\$ 4,693,855</u>	

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, 2019 for 48 months (expires on September 30, 2023). The lease calls for monthly payments of \$3,885 (adjusted for inflation). Payments made under this lease totaled \$46,620 (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, 2024. The lease calls for monthly payments of \$1,660 (adjusted for inflation) for the electronic room and \$3,300 for 13 antennae positions. Payments made under these leases totaled \$60,723 for the current fiscal year.

The master lease for copiers was renewed with Konica Copiers on March 22, 2020 and continues for three years and three months until June 23, 2023. The base rate under the new master lease is \$12,767 per month. There are several other individual machine leases separate and apart from this lease. The total amount paid during the fiscal year for all of these machines was \$154,567.

Finally, the Sheriff has entered into a variety of other operating leases for land, buildings, vehicles and equipment. Payments made under these leases totaled \$60,688 for the fiscal year ended June 30, 2021.

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

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

Fiscal Year Ending:	Land	Buildings	Equipment	Total
June 30, 2022	8,104	134,943	203,654	346,701
June 30, 2023	8,104	134,943	196,392	339,439
June 30, 2024	4,051	91,577	30,195	125,823
June 30, 2025	-	5,700	8,116	13,816
June 30, 2026	-	3,600	6,451	10,051
Thereafter	-	-	-	-
Total Minimum Lease Payments	\$ 20,259	\$ 370,763	\$ 444,808	\$ 835,830

8. Long-Term Debt

Limited Tax Revenue Bonds

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

On September 14, 2011, the Sheriff used available cash of \$18,516,181 in the General Fund to advance refund a portion of the outstanding LED Limited Tax Revenue Bonds, Series 2008. Specifically, the maturities from September 2021 through September 2028 were advance refunded. The cash was placed into an irrevocable trust with an escrow agent to provide for all future debt service payments on the defeased portion of the bonds. The money was used to purchase U.S. Government securities (SLGS), which will be used to pay the defeased bonds plus accrued interest when they mature. As a result, a portion of the LED Limited Tax Revenue Bonds were "defeased" and the liability for those bonds removed the Sheriff's outstanding debt. The defeased bonds were called for redemption on September 1, 2018.

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 2021, the amount of amortization on this deferred charge totaled \$106,644. This amount is shown on the Statement of Activities as interest expense in 2021.

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

The balance of unamortized deferred charges on this refunding totaled zero at June 30, 2021 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.

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, \$1,550,000 of principal and \$31,000 of interest and bank fees was paid. At June 30, 2021, there is no outstanding balance on these bonds. 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	\$ 1,480,000	\$ 1,550,000	\$ 30,000,000	\$ -

Capital Leases

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

Fiscal Year	APX Radio Lease	
	Principal	Interest
6/30/2022	870,314	-
6/30/2023	870,313	-
	<u>\$ 1,740,627</u>	<u>\$ -</u>
Total Minimum Lease Payments	<u>\$ 1,740,627</u>	

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

Compensated Absences

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

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

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

The related pension costs associated with the future payment of compensated absences are computed at the rate of 23.00 percent. The accumulated liability as of June 30, 2021 is as follows:

	Amount	
Annual and Sick Leave	\$	1,915,315
Related pension costs		430,948
Total	\$	<u>2,346,263</u>

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

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**Changes in Long-Term Liabilities**

The following is a summary of the changes in general long-term obligations for the fiscal year ended June 30, 2021:

Type of Debt	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Limited Tax Revenue Bonds	\$ 1,550,000	\$ -	\$ (1,550,000)	\$ -	\$ -
Capital Leases	2,610,940	-	(870,314)	1,740,626	870,314
Compensated Absences	1,885,948	2,037,674	(1,577,359)	2,346,263	2,346,263
Total OPEB Liability (See Note F.2)	33,384,104	2,875,547	(1,689,772)	34,569,879	-
Total Long-Term Debt	<u>\$ 39,430,992</u>	<u>\$ 4,913,221</u>	<u>\$ (5,687,445)</u>	<u>\$ 38,656,768</u>	<u>\$ 3,216,577</u>

Because most of the leave issued each year is used in the current fiscal year, the Sheriff considers the entire balance of compensated absences as due in less than one year. In addition, the total OPEB liability is related to future benefits and there are no plans to fund this liability in the near future. Thus, the government-wide Statement of Net Position includes the \$3,216,577 shown above as payable within one year and the remaining balance of \$35,440,191 is shown as due in more than one year. The General Fund will be used to liquidate the total OPEB liability.

9. Restrictions of Net Position and Fund Balance Components

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

Net Position - Restricted for 911 Emergency Communications

This reserve of \$7,087,885 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 Claims and Judgments

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

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

Fund Balance – Restricted for 911 Emergency Communications Operations and Maintenance

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

Fund Balance – Restricted for Debt Service

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

Fund Balance – Assigned to Communications Projects and Equipment

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

Fund Balance – Assigned to Computer Equipment

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

Fund Balance – Assigned to Other Capital Projects

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

Fund Balance – Assigned to Corrections

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

Fund Balance – Assigned to Contingencies

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

Fund Balance – Assigned for Subsequent Year's Expenditures

The amount \$10,804,790 represents the amount of currently available fund balance budgeted in the subsequent year as a funding source, which is included as assigned fund balance at June 30, 2021.

Fund Balance – Assigned for Other Law Enforcement Purposes

These amounts represent the remaining fund balances in the specific Special Revenue, Debt Service or Capital Projects that have not been explained above. These fund balances are assigned for use in the purpose set forth in each governmental fund. Included in the various categories of fund balances are encumbrances that remained open at year end. In the General Fund, the assigned fund balance for Other law enforcement purposes is made up of open encumbrances totaling \$1,145,145.

Fund Balance – Unassigned

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

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

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

	General	Major Governmental Funds	Other Governmental Funds	Total
Non-spendable	\$ -	\$ -	\$ -	\$ -
Restricted to:				
911 Emergency Communications	-	7,087,855	-	7,087,855
Debt Service	-	-	-	-
	-	7,087,855	-	7,087,855
Assigned to:				
Communications projects and equipment	-	1,815,666	-	1,815,666
Computer equipment	-	-	1,515,636	1,515,636
Other Capital Projects	-	98,035	-	98,035
Corrections	-	-	703,594	703,594
Contingencies (emergencies)	7,000,000	-	-	7,000,000
Subsequent year's expenditures	10,804,790	-	-	10,804,790
Other law enforcement purposes	1,145,145	25	2,945,014	4,090,184
	18,949,935	1,913,726	5,164,244	26,027,905
Unassigned	65,659,097	-	(1,123)	65,657,974
Total Fund Balance	\$ 84,609,032	\$ 9,001,581	\$ 5,163,121	\$ 98,773,734

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

10. Interfund Transactions

Interfund Receivables/Payables

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 1,408,754	\$ 14,364
Major Funds		
Federal Grants Special Revenue Fund	-	636,113
911 Communications Fund	-	-
	-	636,113
Other Governmental Funds		
Multi Jurisdictional Task Force	-	12,553
Region 1 Communications O & M Special Revenue Fund	-	191,746
Crime Lab Fees Special Revenue Fund	14,364	-
LED Sinking Fund	-	1,213
State and Local Grants Special Revenue Fund	-	246,332
LLEBG and JAG Grants Special Revenue Fund		120,797
	14,364	572,641
Total Governmental Funds	1,423,118	1,223,118
Internal Service Funds		
Auto Loss and Professional Liability	-	-
Group Health and Life Insurance	-	200,000
	-	200,000
Custodial Funds		
Inmate Deposits	-	-
	-	-
Total All Funds	\$ 1,423,118	\$ 1,423,118

Amounts due to the General Fund from the various Custodial Funds are included in accounts receivable of the General Fund and in amounts due to taxing bodies and others in the Custodial Funds in the Fund Financial Statements. The amounts included sales tax receivables, ad valorem taxes receivable, fines, commissions, interest, etc. These amounts netted to \$6,905.732 and are eliminated in the conversion to the government-wide financial statements – See Note D.4.

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

Interfund Transfers

A summary of interfund transfers by fund type for the fiscal year ended June 30, 2021 is as follows:

Fund		Transfers In	Transfer Out
General Fund	911 Emergency Communications	\$ 3,188,052	\$ -
	Communications Reserve Fund	-	1,044,000
	Buildings and Improvement Capital Fund	-	300,000
	Commissary Sales Fund	661,500	-
	Federal Grants	-	151,533
	State and Local Grants	-	2,065
	Project Income	41	-
	LED Sinking Fund	-	1,581,000
	Computer Equipment Capital Project	-	-
	Auto Loss and General Liability Internal Svc	-	-
	Group Health and Life Internal Svc	-	2,000,000
		3,849,593	5,078,598
Major Funds			
Federal Grants	State and Local Grants	-	-
911 Emergency Communications	General Fund	-	3,188,052
Federal Grants	Local Law Enforcement	-	-
Federal Grants Special Revenue	General Fund	151,533	-
Communications Reserve Fund	General Fund	1,044,000	-
Buildings and Improvement Fund	General Fund	300,000	-
		1,495,533	3,188,052
Other Governmental Funds			
Local Law Enforcement	Federal Grants	-	-
State & Local Grants	Federal Grants	2,065	-
Project Income	General Fund	-	41
Junior Deputy Fund	Drug Enforcement Fund	-	-
LED Sinking Debt Service	General Fund	1,581,000	-
Commissary Fund	General Fund	-	661,500
		1,583,065	661,541
Total Governmental Funds		6,928,191	8,928,191
Internal Service Funds			
Auto Loss and Professional Liability		-	-
Group Health and Life Insurance		2,000,000	-
		2,000,000	-
Total All Funds		\$ 8,928,191	\$ 8,928,191

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

The principal purpose of each transfer is as follows:

- 1) The General Fund transferred \$300,000 to the Buildings and Improvements Capital Fund,
- 2) \$1,044,000 was transferred from the General Fund to the Communication Reserve Fund to pay for the lease of Motorola radios,
- 3) \$1,581,000 was transferred from the General Fund to the LED Sinking Fund to provide funds to pay the principal and interest due on long-term debt,
- 4) \$2,000,000 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,
- 5) The 911 Communications Special Revenue Fund transferred \$3,188,052 to the Sheriff's General Fund to reimburse it for 911 Police and EMS Dispatchers, 911-related IT personnel, the 911 District Commander and Clerk, the Training Coordinator, and the Quality Assurance/Quality Control Manager salaries,
- 6) Federal Grants cash matches totaled \$151,533 and State and Local Grants cash matches totaled \$2,065, and
- 7) The Commissary Sales Special Revenue Fund transferred \$661,500 to the General Fund (which was its budgetary surplus for the year).

Interfund Elimination

On the Government-wide Financial Statements, all of the above noted interfund activity is eliminated including those balances due from the Fiduciary (Custodial) funds. This is because the Fiduciary funds are not presented as part of the Government-wide Financial Statements. The amount due from the Custodian 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 \$75,000 of assessed value exempt from taxes.

The number of mills levied on the 2020 and 2019 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 2021, ad valorem tax collections totaled \$32,750,859, which included current tax collections of \$32,648,239 and back taxes (taxes from prior years) of \$102,620. These amounts are recognized as revenue in the Sheriff's General Fund.

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

Payments in Lieu of Taxes and Tax Abatements

As of June 30, 2021, 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 seven (7) active PILOT programs in the Parish. Payments received or due at June 30, 2021 under these PILOT agreements amounted to \$1,726,571 and were allocated to the following agencies:

<u>Taxing Agency</u>	<u>2020 PILOT Payments</u>
Jefferson Parish	\$1,050,524
Jefferson Parish School Board	\$ 425,052
Jefferson Parish Sheriff's Office	\$ 117,510
Jefferson Parish Coroner	\$ 21,146
East Jefferson Levee District	\$ 16,146
West Jefferson Levee District	\$ 96,194
	<u>\$1,726,571</u>

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

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

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

Under this program, the amount of the improvements (i.e., the "contract value") is not included in the tax assessment until the abatement period has ended and the property is assessed with the improvements taken into account. Because the Parish Assessor does not reassess the value of the property until the abatement period has expired, it is not possible to calculate the true amount of taxes abated in any one year. The amounts shown are the estimated maximum amount of taxes that would be abated if the full contract value as adjusted for depreciation were added to the assessed value (which would hardly ever be the case). The actual amount of taxes abated can be substantially less than what is noted. There were no new abatement contracts awarded in 2020 and at year end, there are 15 active RTA abatement contracts in the Parish.

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

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

While the ITEP program is still available and being used, the recent Governor's Executive Order has placed several limitations and new criteria on the ITEP program until the statute could be revisited. There were no new ITEP contracts awarded in 2020 and at year end, there are 144 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 2020 and through year end, there were no companies claiming EZ refunds on local sales taxes from the Parish.

The amount of tax abatements granted during 2021 (which includes the 2020 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	\$1,726,571	\$117,510
State Level Abatements			
Restoration Tax Abatement (RTA) Program	Ad Valorem	\$ 707,304	\$ 49,602
Industrial Tax Exemption Program (ITEP)	Ad Valorem	\$8,250,272	\$567,289
Enterprise Zone (EZ) Program	Sales Tax		

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

Sales Tax

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 2021 was 9 $\frac{3}{4}$ percent. Of this 9 $\frac{3}{4}$ percent, 5 percent is levied by the State, 1 $\frac{1}{2}$ percent is levied by the Jefferson Parish Public School System (a separate entity), 3 percent is levied by the Parish of Jefferson (a separate entity), and $\frac{1}{4}$ percent is levied by the Sheriff (via the Law Enforcement District). Of the 3 percent levied by the Parish, $\frac{1}{2}$ of one percent is dedicated to the Jefferson Parish Public School System and $\frac{1}{8}$ of one percent is dedicated to the Sheriff to finance the operations of the Law Enforcement District. In January 2001, based on a parish-wide election, the expiration date of the 1/8-cent tax was extended from 2011 to 2022. In April 2012, based on a parish-wide election, the $\frac{1}{4}$ cent Law Enforcement District sales tax was extended indefinitely (i.e., converted to a permanent tax).

Commissions

As Ex-Officio Tax Collector of the Parish of Jefferson, the Sheriff is responsible for the collection and distribution of ad valorem taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, fines, costs and forfeitures imposed by the district courts. On all collections (other than ad valorem taxes), the Sheriff receives a “commission” ranging from 9 $\frac{1}{2}$ to 15 percent of the amount collected. This funding mechanism was designed to provide a steady funding stream to the Sheriff so that the major taxing agencies in the Parish (the Parish, the School System, and the Sheriff) would not be competing against each other for tax dollars. Per the schedule below, the Sheriff received \$45,412,556 in commissions during 2021. After adjusting for accruals, the amount recognized in the General Fund as commission revenue in 2021 was \$46,861,789.

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

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

Tax/Distributed To	Sales Tax Rate	Annual Totals		
		Collections	Commissions	Amount Paid
Jefferson Parish Public School System Tax	2.000%			
Jefferson Parish Public School System		\$ 223,914,937	\$ (18,945,540)	\$ 204,969,397
		223,914,937	(18,945,540)	204,969,397
Jefferson Parish Drainage M&O Tax	0.167%			
Jefferson Parish Finance Department		\$ 17,850,659	\$ (1,747,831)	\$ 16,102,828
City of Kenner		\$ -	\$ -	\$ -
City of Gretna		\$ 756,488	\$ (75,259)	\$ 681,229
City of Harahan		\$ -	\$ -	\$ -
City of Westwego		\$ -	\$ -	\$ -
Town of Grand Isle		\$ 52,431	\$ (4,992)	\$ 47,439
Town of Jean Lafitte		\$ -	\$ -	\$ -
		18,659,578	(1,828,082)	16,831,496
Jefferson Parish Drainage/Sewerage Tax	0.333%			
Jefferson Parish Finance Department		\$ 29,583,479	\$ (2,909,244)	\$ 26,674,235
City of Kenner		\$ 5,278,838	\$ (514,290)	\$ 4,764,548
City of Gretna		\$ 1,512,977	\$ (150,516)	\$ 1,362,461
City of Harahan		\$ 344,234	\$ (27,622)	\$ 316,612
City of Harahan-Bond		\$ -	\$ -	\$ -
City of Westwego		\$ 430,929	\$ (39,906)	\$ 391,023
Town of Grand Isle		\$ 104,862	\$ (9,981)	\$ 94,881
Town of Jean Lafitte		\$ 63,842	\$ (4,597)	\$ 59,245
		37,319,161	(3,656,156)	33,663,005
Jefferson Parish General Tax	0.500%			
Jefferson Parish Finance Department		\$ 44,015,008	\$ (4,324,248)	\$ 39,690,760
City of Kenner		\$ 7,772,419	\$ (755,394)	\$ 7,017,025
City of Gretna		\$ 2,247,783	\$ (223,389)	\$ 2,024,394
City of Harahan		\$ 516,351	\$ (41,434)	\$ 474,917
City of Westwego		\$ 645,376	\$ (59,745)	\$ 585,631
Town of Grand Isle		\$ 131,268	\$ (12,107)	\$ 119,161
Town of Jean Lafitte		\$ 95,761	\$ (6,896)	\$ 88,865
		55,423,966	(5,423,213)	50,000,753
Jefferson Parish Law Enforcement Tax	0.125%			
Jefferson Parish Finance Department		\$ 18,641	\$ (1,140)	\$ 17,501
City of Kenner		\$ 1,682,231	\$ (160,168)	\$ 1,522,063
City of Gretna		\$ 491,108	\$ (48,061)	\$ 443,047
City of Harahan		\$ 123,995	\$ (9,798)	\$ 114,197
City of Westwego		\$ 127,875	\$ (11,254)	\$ 116,621
Town of Grand Isle		\$ 32,619	\$ (3,005)	\$ 29,614
Town of Jean Lafitte		\$ -	\$ -	\$ -
Jefferson Parish Sheriff's Office		\$ 8,796,139	\$ -	\$ 8,796,139
		11,272,608	(233,426)	11,039,182
Jefferson Parish Public Works Tax	0.500%			
Jefferson Parish Finance Department		\$ 44,015,008	\$ (4,324,248)	\$ 39,690,760
City of Kenner		\$ 7,772,419	\$ (755,394)	\$ 7,017,025
City of Gretna		\$ 2,247,783	\$ (223,389)	\$ 2,024,394
City of Harahan		\$ 516,351	\$ (41,434)	\$ 474,917
City of Westwego		\$ 645,376	\$ (59,745)	\$ 585,631
Town of Grand Isle		\$ 131,268	\$ (12,107)	\$ 119,161
Town of Jean Lafitte		\$ 95,761	\$ (6,896)	\$ 88,865
		55,423,966	(5,423,213)	50,000,753

Jefferson Parish Sewerage Capital Tax		0.875%			
Jefferson Parish Finance Department	\$	61,703,443	\$ (5,876,431)	\$ 55,827,012	
City of Kenner	\$	11,775,616	\$ (1,121,172)	\$ 10,654,444	
City of Gretna	\$	3,437,768	\$ (336,416)	\$ 3,101,352	
City of Harahan	\$	867,960	\$ (68,589)	\$ 799,371	
City of Westwego	\$	895,122	\$ (78,794)	\$ 816,328	
Town of Grand Isle	\$	228,332	\$ (21,038)	\$ 207,294	
Town of Jean Lafitte	\$	-	\$ -	\$ -	
		78,908,241	(7,502,440)	71,405,801	
Law Enforcement District Tax		0.250%			
City of Kenner	\$	3,364,463	\$ -	\$ 3,364,463	
City of Gretna	\$	982,220	\$ -	\$ 982,220	
City of Harahan	\$	247,988	\$ -	\$ 247,988	
City of Westwego	\$	255,748	\$ -	\$ 255,748	
Town of Grand Isle	\$	65,237	\$ -	\$ 65,237	
Town of Jean Lafitte	\$	37,270	\$ -	\$ 37,270	
Jefferson Parish Sheriff's Office	\$	17,592,284	\$ -	\$ 17,592,284	
		22,545,210	-	22,545,210	
New Orleans Airport Tax					
City of Kenner	\$	583,050	\$ (55,390)	\$ 527,660	
City of New Orleans	\$	583,050	\$ (55,390)	\$ 527,660	
New Orleans Aviation Board	\$	583,050	\$ (55,390)	\$ 527,660	
		1,749,150	(166,170)	1,582,980	
Occupancy/Tourism					
Jefferson Parish Finance Department	\$	2,628,964	\$ (293,944)	\$ 2,335,020	
City of Kenner	\$	260,547	\$ (29,625)	\$ 230,922	
City of Gretna	\$	97,930	\$ (10,772)	\$ 87,158	
City of Harahan	\$	771	\$ (107)	\$ 664	
City of Westwego	\$	2,411	\$ (305)	\$ 2,106	
Town of Grand Isle	\$	78,260	\$ (8,609)	\$ 69,651	
		3,068,883	(343,362)	2,725,521	
Occupational Licenses and Permits					
Jefferson Parish Finance Department	\$	12,603,388	\$ (1,882,522)	\$ 10,720,866	
City of Kenner	\$	32,495	\$ (4,574)	\$ 27,921	
City of Westwego	\$	1,183	\$ (177)	\$ 1,006	
Town of Jean Lafitte	\$	24,560	\$ (3,681)	\$ 20,879	
Jefferson Parish Sheriff's Office	\$	700	\$ -	\$ 700	
		12,662,326	(1,890,954)	10,771,372	
Auto Rental Tax			\$ -		
Jefferson Parish Finance Department	\$	162,938	\$ -	\$ 162,938	
City of Kenner	\$	162,938	\$ -	\$ 162,938	
City of Westwego	\$	162,938	\$ -	\$ 162,938	
		488,814	-	488,814	
Costs and Fees					
Jefferson Parish Sheriff's Office	\$	8,448	\$ -	\$ 8,448	
		8,448	-	8,448	
		521,445,288	\$ (45,412,556)	476,032,732	
Commissions					
Jefferson Parish Sheriff's Office		-	45,412,556	45,412,556	
Total Taxes and Licenses Distributed		4.750%	\$ 521,445,288	\$ -	\$ 521,445,288

Interest

Jefferson Parish Public School System	16,540	-	16,540
Jefferson Parish Finance Department	14,748	-	14,748
City of Kenner	2,813	-	2,813
City of Kenner - Bond		-	-
City of Gretna	913	-	913
City of Harahan	201	-	201
City of Westwego	262	-	262
Town of Grand Isle	75	-	75
Town of Jean Lafitte	20	-	20
City of New Orleans	14	-	14
New Orleans Aviation Board	14	-	14
Jefferson Parish Sheriff's Office	5,756	-	5,756
	<u>41,356</u>	<u>-</u>	<u>41,356</u>

Total Distributions

\$ 521,486,644	\$ -	\$ 521,486,644
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Recap by Taxing Entity (Taxes Only)

	Collections	Commissions	Amount Paid
Jefferson Parish Public School System	\$ 223,914,937	\$ (18,945,540)	\$ 204,969,397
Jefferson Parish Finance Department	212,581,528	(21,359,608)	191,221,920
City of Kenner	23,140,178	(1,885,219)	21,254,959
City of Kenner - Bond	15,544,838	(1,510,788)	14,034,050
City of Gretna	11,774,057	(1,067,802)	10,706,255
City of Harahan	2,617,650	(188,984)	2,428,666
City of Westwego	3,166,958	(249,926)	2,917,032
Town of Grand Isle	824,277	(71,839)	752,438
Town of Jean Lafitte	317,194	(22,070)	295,124
City of New Orleans	583,050	(55,390)	527,660
New Orleans Aviation Board	583,050	(55,390)	527,660
Jefferson Parish Sheriff's Office	26,397,571	45,412,556	71,810,127
	<u>\$ 521,445,288</u>	<u>\$ -</u>	<u>\$ 521,445,288</u>

Per the schedule above, the Sheriff received a total of \$26,397,571 in taxes, licenses, permits and costs during 2021. After adjusting for accruals, the amount recognized in the General Fund as sales tax revenue in 2021 was \$27,539,466.

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 \$8,298,578 were received during the year and distributed by the Tax Collector Custodial Fund as follows:

<u>Agency</u>	<u>Amount</u>
State:	
Treasurer (East Jefferson Levee District)	\$ 418,116
Jefferson Parish:	
Coroner	99,740
Council	3,732,750
Public School System	1,778,505
Sheriff	1,294,317
Other:	
West Jefferson Levee District	712,642
Various State Pension Plans	276,232
	<u>\$ 8,312,302</u>

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 \$7,547,113. This is the net of \$7,403,878 in remittances from the Parish, a reversal of prior year receivables of \$(1,524,397), and an accrual of current year receivables of \$1,667,632 (see Note D.4). The receivables result from some of the 911 service providers remitting on a quarterly or annual basis, rather than monthly.

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

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

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

The Sheriff is negotiating with the Parish administration on the amount of operating and maintenance costs the 911 District should be held accountable for. In February 2021, the decision was made between the Sheriff and Parish Administration that the Sheriff's 911 Fund would pay for a fourth of the operating and maintenance costs for the building the 911/Emergency Operations Center is housed. During 2021, the Sheriff's 911 Fund has paid \$27,891 on these types of costs.

NOTE E - CONTINGENCIES

1. Risk Management

The Statement of Net Position includes a liability for claims and judgments payable of \$13,064,743. 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	\$ 10,594,172	\$ 2,470,571	\$ 13,064,743
Less: amount included in accounts payable	-	-	-
Total Claims and Judgements Payable	<u>\$ 10,594,172</u>	<u>\$ 2,470,571</u>	<u>\$ 13,064,743</u>

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 four 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, 2021, the Auto Loss and General Liability Internal Service Fund had a negative net position of \$4,944,714, after accruing an estimated \$10,594,172 in claims and judgments payable (\$9,017,236 for auto loss and \$1,576,936 for professional liability). This includes liabilities for claims incurred but not reported of \$861,224 for auto claims and \$1,536,274 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 \$8,287,080 during the current fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$10,594,172 left to pay. The fund has assets of \$5,649,458 at June 30, 2021 available to pay these claims. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

NOTE E – CONTINGENCIES (CONTINUED)

Fiscal Year	Claims Payable July 1,	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable June 30,
2018-19	7,657,826	4,300,499	(4,851,151)	7,107,174
2019-20	7,107,174	2,309,656	(3,461,508)	5,955,322
2020-21	5,955,322	8,287,080	(3,648,230)	10,594,172

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 2021 claim loss year, only one claim exceeded the \$250,000 stop-loss amount. The claim totaled \$406,946, exceeding the \$375,000 “Lasered” threshold deductible by \$31,946 in excess of coverage. Any amount over the stop-loss amount will be reimbursed through our excess coverage. At June 30, 2021, a liability of \$2,470,571 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 \$520,322 at June 30, 2021 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,
2018-19	831,872	17,472,707	(16,740,559)	1,564,020
2019-20	1,564,020	24,327,509	(22,744,825)	3,146,704
2020-21	3,146,704	21,857,240	(22,533,373)	2,470,571

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 \$10,594,172 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, 2021, \$151,000 was returned, bringing the total receipts to date to \$10,334,639, which includes administrative fees of \$86,276. 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. All of the work on these projects has been completed and the Sheriff is now working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

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

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

NOTE E – CONTINGENCIES (CONTINUED)

The Sheriff's Office provided emergency services before, during and after the Hurricane. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$5,952,120 have been filed with FEMA. Because costs related to this disaster are being reimbursed at a 90% rate, only \$5,356,908 was recorded as a receivable. The difference of \$595,212 is considered a local match and was funded by the Sheriff. For the fiscal year ended June 30, 2021, \$6,841 was received, bringing the total receipts on this event to \$5,428,282. The net result is an unearned revenue balance of \$71,374. All work on these the projects have been completed as of the date of this report; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out and to collect the outstanding balance. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

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

The Sheriff's office again provided emergency services before, during and after the Hurricane. Special task forces were deployed in the worst affected areas. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$598,913 have been filed with FEMA. Because some of the costs related to this disaster are being reimbursed at less than a 100% rate, \$596,342 was authorized and \$594,377 was recorded as a receivable. The difference of \$1,965 is considered a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2021, no additional funds were received, bringing the total receipts on this event to \$594,377. The work on these projects has been completed and all of the eligible amounts due under this event have been paid; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

Tropical Storm Lee (4041-DR-LA)

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

The Sheriff's office again provided emergency services before, during and after the storm. Most of these costs are considered eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$134,016 have been filed with FEMA. Because the costs related to this disaster are being reimbursed at a 75 percent rate, only \$100,512 was recorded as a receivable. The difference of \$33,504 is considered a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2021, no additional funds were received, bringing the total receipts on this event to \$100,512. The work on these projects has been completed and all of the eligible amounts due under this event have been paid; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

NOTE E – CONTINGENCIES (CONTINUED)

Hurricane Isaac (4080-DR-LA)

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

The Sheriff's office provided emergency services before, during and after the storm. Most of these costs are considered eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$3,465,480 have been filed with FEMA and "obligated". \$5,655 is scheduled to be de-obligated, leaving a claim total of \$3,459,825. Because the costs related to this disaster are being reimbursed at a 75 percent rate, only \$2,594,869 was recorded as a receivable. The difference of \$864,956 is considered a local match and was funded by the Sheriff. For the fiscal year ended June 30, 2021, no additional funds were received, bringing the total receipts on this event to \$2,594,869. All work on these the projects have been completed as of the date of this report; however, the Sheriff is still working with the Governor's Office of Homeland Security (GOHSEP) and FEMA to close these project worksheets out and to collect the outstanding balance. Upon closeout, the total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

NOTE F – OTHER INFORMATION

1. Pension Plan

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

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

General Information about the Pension Plan

Plan Description/Benefits Provided

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

NOTE F – OTHER INFORMATION (CONTINUED)

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

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

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

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

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

Disability Benefits

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

Survivor Benefits

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

NOTE F – OTHER INFORMATION (CONTINUED)

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

Back-Deferred Retirement Option Plan (Back-DROP)

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

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

Cost of Living Adjustments

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

Contributions

In accordance with State Statute LRS 11:103, contribution requirements for all employers are actuarially determined each year. The actuarially determined employer contribution rate for June 30, 2020 was 12.25% as was the actual employer contribution rate. Therefore, no additional contribution was allocated to the Plan's Funding Deposit Account.

NOTE F – OTHER INFORMATION (CONTINUED)

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

For the year ended June 30, 2021, the contractually required composite contribution rate was 12.25% of annual payroll. The employee's rate is 10.25 per cent (effective July 1, 2013). For those employees hired before July 1, 1999, the Sheriff contributes 7.00 percent of the employee's 10.25 percent share and the employee contributes 3.25 percent. For those employees hired after July 1, 1999, the employee is responsible for the entire 10.25 percent.

Also, in accordance with State Statutes, the LSPRF received ad valorem taxes, insurance premium taxes, and state revenue sharing funds from various agencies. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not consider special funding situations. Non-employer contributions are recognized as revenue by the fund and are excluded from pension expense for the year. The Sheriff's proportionate share of these non-employer contributions totaled \$4,162,638 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 2021 were as follows:

Source	Amount	Covered Payroll	Percent of Covered Payroll
Employee	\$ 6,904,214	\$ 67,359,980	10.25%
Employer	8,246,150	67,359,980	12.25%

In addition to the required employer contributions shown above, the Sheriff paid \$868,065 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 2021 to \$9,114,166.

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

At June 30, 2021, the Sheriff reported a liability of \$64,414,888 for its proportionate share of the LSPRF Net Pension Liability (NPL). The NPL for LSPRF was measured as of June 30, 2020, 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, 2020, the most recent measurement date, the Sheriff's proportion was 9.306959%, a decrease of 0.942995 from the June 30, 2019 proportion.

NOTE F – OTHER INFORMATION (CONTINUED)

For the year ended June 30, 2021, the Sheriff recognized a total pension expense of \$16,305,810. This amount was made up of the following:

Components of Pension Expense	Amount
Sheriff's pension expenses per the LSPRF	\$ 15,771,159
Sheriff's amortization of its change in proportionate share	(386,079)
Sheriff's amortization of actual contributions over its proportionate share of contributions	7,047
Employee contributions paid for by the Sheriff	939,083
Total Pension Expense Recognized by Sheriff	<u>\$ 16,331,210</u>

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

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
a) Differences between expected and actual experience	\$ -	\$ 7,528,797
b) Changes in assumptions	15,832,552	-
c) Net difference between projected and actual earnings on pension plan investments	15,497,813	-
d) Changes in proportion to NPL	892,179	3,697,915
e) Differences between the Sheriff's contributions and its proportionate share of contributions	(32,605)	33,177
f) Sheriff's contributions subsequent to the June 30, 2020 measurement date	9,114,166	-
	<u>\$ 41,304,105</u>	<u>\$ 11,259,889</u>

Deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the measurement date (\$9,114,166) will be recognized as a reduction of the LSPRF NPL in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, which net to \$20,995,832 will be recognized in pension expense as follows:

Fiscal Year Ended June 30,	Amount of Amortization
2022	\$ 2,938,366
2023	6,382,390
2024	6,583,023
2025	4,841,804
2026	184,467

NOTE F – OTHER INFORMATION (CONTINUED)

Actuarial Assumptions

The total pension liability for LSPRF in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurements:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.00%, net of investment expense
Discount Rate	7.00%
Projected Salary Increases	5.0% (2.50% inflation and 2.5% merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Mortality Rates - Disabled	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2020 - 6yrs, 2019 - 6 yrs, 2018 - 6 yrs, 2017 - 7yrs, 2016 - 7yrs, 2015 - 6yrs, 2014 - 6 yrs
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the LSPRF and includes previously granted costs of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees, as they were deemed not to be substantively automatic.

The 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:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-term Expected Real Rate of Return</u>
Equity Securities	62.0%	6.8%	4.2%
Bonds	23.0%	2.4%	0.6%
Alternative Investments	15.0%	4.7%	0.7%
Totals	100.0%		5.5%
Inflation			2.4%
Expected Arithmetic Rate of Return			7.9%

NOTE F – OTHER INFORMATION (CONTINUED)

Discount Rate. The discount rate used to measure the total pension liability was 7.00%. 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 7.00%, 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 6.00%	Current Discount Rate 7.00%	1.0% Increase 8.00%
Sheriff's Proportionate Share of the Net Pension Liability	<u>\$ 116,999,813</u>	<u>\$ 64,414,888</u>	<u>\$ 20,561,639</u>

Pension Plan Fiduciary Net Position. Detailed information about LSPRF's fiduciary net position is available in the separately issued 2020 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, 2021, the Sheriff had \$0 in payables to LSPRF for the June 2021 employee and employer legally required contributions.

2. Other Post-Employment Benefits (OPEB)

Plan description

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

Benefits Provided

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

NOTE F – OTHER INFORMATION (CONTINUED)

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

Employees covered by benefit terms

At July 1, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	249
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	1,382
	<u>1,631</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$34,569,879 was measured as of July 1, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.0%, including inflation
Discount rate	2.21% annually, net of OPEB plan investment expense, including inflation (as of immediately preceding measurement date) 2.16% annually, net of OPEB plan investment expense, including inflation (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% for 10 years and 4.5% thereafter

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

Mortality rates were based on the RP-2014 Mortality Tables, without projection.

The demographic actuarial assumptions noted above were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2021.

NOTE F – OTHER INFORMATION (CONTINUED)**Changes in the Total OPEB Liability**

Balance at June 30, 2020	\$ 33,384,104
Changes for the year:	
Service cost	459,960
Interest	719,117
Differences between expected and actual experience	1,488,958
Changes in assumptions	207,512
Benefits payments, net transfers, and direct expenses	(1,689,772)
Net changes	1,185,775
Balance at June 30, 2021	34,569,879

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16 %) or 1-percentage-point higher (3.16 %) than the current discount rate:

		1.0% Decrease (1.16%)	Current Discount Rate (2.16%)	1.0% Increase (3.16%)
Total OPEB liability	\$	41,779,541	\$ 34,569,879	\$ 29,004,949

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

		1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$	29,704,961	\$ 34,569,879	\$ 40,929,887

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

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$925,863. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,169,376	\$ (5,470,745)

NOTE F – OTHER INFORMATION (CONTINUED)

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

Years ending June 30	Expense
2022	(253,214)
2023	(253,214)
2024	(253,214)
2025	(253,214)
2026	(253,214)
Thereafter	964,701

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) is made by the Plan participants.

4. Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern", and on March 11, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate the spread of it have had, and are expected to continue to have, an adverse impact on the economies and financial markets of many countries, including the geographical area in which JPSO operates.

It is unknown how long these and any other adverse conditions associated with the coronavirus will last and what the complete financial effect will be to JPSO.

5. Accounting and Reporting Pronouncements

The GASB issued Statement No. 84, *Fiduciary Activities*. The objective of GASB 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The adoption of this guidance did not have a material impact to the financial statements.

The GASB issued Statement No. 87, *Leases* in June 2017. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.

The GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The requirements of this statement will take effect for financial statements starting with the fiscal year that ends December 31, 2021.

The GASB issued Statement No. 90, *Fiduciary Activities*. The objectives of GASB 90 are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The adoption of this guidance did not have a material impact to the financial statements.

The GASB issued Statement No. 91 *Conduit Debt Obligations*. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2022.

The GASB issued Statement No. 92, *Omnibus 2020*. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.

The GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The requirement in paragraph 11b will take effect for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 will take effect for financial statements starting with the fiscal year that ends June 30, 2022.

The GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* in May 2020. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.

The GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*- an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.

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) 2021	(1) 2020	(1) 2019	(1) 2018	(1) 2017	(1) 2016	(1) 2015	(1) 2014	2013	2012
Sheriff's proportion of the net pension liability (asset)	9.306959%	10.249954%	10.405062%	10.346951%	9.983099%	10.065721%	9.950224%	9.989370%	-	-
Sheriff's proportionate share of the net pension liability (asset) \$	64,414,888	\$ 48,484,630	\$ 39,899,755	\$ 44,805,129	\$ 63,361,681	\$ 44,868,126	\$ 39,402,939	\$ 66,948,202	-	-
Sheriff's covered payroll \$	67,359,980	\$ 68,707,996	\$ 71,615,112	\$ 71,668,047	\$ 68,179,704	\$ 66,737,336	\$ 63,696,949	\$ 64,129,338	-	-
Sheriff's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	95.63%	70.57%	55.71%	62.52%	92.93%	67.23%	61.86%	104.40%	-	-
Plan fiduciary net position as a percentage of the total pension liability	84.73%	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%	77.22%	-	-

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

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

Schedule 2

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

		(1) 2021	(1) 2020	(1) 2019	(1) 2018	(1) 2017	(1) 2016	(1) 2015	(1) 2014	(1) 2013	2012
Sheriff's contractually required contribution	(2)	8,251,369	8,411,191	8,773,878	9,130,933	9,496,024	9,374,721	9,509,966	\$ 8,847,635	\$ 8,497,140	\$ -
Contributions by Sheriff in relation to the contractually required contribution		8,246,150	8,411,191	8,775,770	9,130,931	9,496,022	9,374,428	9,509,966	8,848,519	8,495,673	-
Contribution deficiency (excess)	(3)	\$ 5,219	\$ -	\$ (1,892)	\$ 2	\$ 2	\$ 293	\$ 0	\$ (884)	\$ 1,467	\$ -
Sheriff's covered payroll		\$ 67,359,980	\$ 68,707,996	\$ 71,635,886	\$ 71,615,112	\$ 71,668,047	\$ 68,179,704	\$ 66,737,336	\$ 63,696,949	\$ 64,129,338	\$ -
Contractually required contributions as a percentage of covered payroll		12.25%	12.25%	12.25%	12.75%	13.25%	13.75%	14.25%	13.89%	13.25%	-

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

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

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

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

HARVEY, LOUISIANA

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

	<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>
Total OPEB Liability				
Service Cost	\$ 459,960	\$ 490,507	\$ 653,824	\$ 610,685
Interest	719,117	1,311,595	1,201,286	1,170,394
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience	1,488,958	(7,177,653)	2,729,779	(310,277)
Changes of Assumptions	207,512	2,130,525	-	-
Benefit Payments	(1,689,772)	(1,690,016)	(1,176,382)	-
Net Change in Total OPEB Liability	<u>1,185,775</u>	<u>(4,935,042)</u>	<u>3,408,507</u>	<u>1,470,802</u>
Total OPEB Liability - Beginning	<u>33,384,104</u>	<u>38,319,146</u>	<u>34,910,639</u>	<u>33,439,837</u>
Total OPEB Liability - Ending	<u>\$ 34,569,879</u>	<u>\$ 33,384,104</u>	<u>\$ 38,319,146</u>	<u>\$ 34,910,639</u>
 Covered-Employee Payroll	 \$ 60,848,603	 \$ 59,076,314	 \$ 65,289,884	 \$ 65,289,884
 Net OPEB Liability as a Percentage of Covered-Employee Payroll	 56.81%	 56.51%	 58.69%	 53.47%

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended June 30, 2021.

Changes of Assumptions.	<u>2021</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>
Discount	2.16%	2.21%	3.50%	3.50%
Mortality	RP-2014	RP-2014	RP-2000	RP-2000
Trend	Unstable	Unstable	5.50%	5.50%

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

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

Schedule 4

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

	<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>
Actuarially Determined Contribution	\$ 1,993,942	\$ 2,573,970	\$ 2,551,962	\$ 2,428,853
Contributions in Relation to the Actuarially Determined Contribution				
Employer Contributions To Trust				
Employer-Paid Retiree Premiums	<u>1,689,772</u>	<u>1,690,016</u>	<u>1,176,382</u>	<u>1,176,382</u>
Contribution Deficiency (Excess)	<u>\$ 304,170</u>	<u>\$ 883,954</u>	<u>\$ 1,375,580</u>	<u>\$ 1,252,471</u>
Covered Annual Payroll	\$ 60,848,603	\$ 59,076,314	\$ 65,289,884	\$ 65,289,884
Contributions as a Percentage of Covered Employee Payroll	2.78%	2.86%	1.80%	1.80%

Notes to Schedule:

Valuation Date 7/1/2020

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

Actuarial Cost Method	Individual Entry Age Normal
Amortization Method	Level Dollar, Open
Amortization Period	30 Years
Asset Valuation Method	Market Value
Inflation	2.5% Annually
Healthcare Trend	5.5% Annually for 10 years. 4.5% after
Salary Increases	3.0% Annually
Retirement Age	6 years after the attainment of 30 years of service at any age; or, age 55 and 12 years of service; or, age 65 and 7 years of service; employees hired on and after 1/1/2012: age 55 and 30 years of service; or, age 60 and 20 years of service; or, age 62 and 12 years of service.
Mortality	RP-2014 without projection.
Turnover	Age specific table with an average of 11% when applied to the active census.
Decline rate	38% of retirees are assumed to decline retiree medical and 7.2% decline retiree life.

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

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

COMBINING STATEMENTS NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

COMMISSARY SALES FUND

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

USPS ASSET FORFEITURE FUND

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

STATE ASSET FORFEITURE FUND

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

RUDE PROGRAM

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

WIDOWS AND ORPHANS

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

RECREATION AND RELIEF FUND

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

DEPUTY SCHOLARSHIP FUND

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

REGION 1 COMMUNICATIONS O & M

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

RESERVE DEPUTIES OPERATING FUND

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

CRIME LAB FEES FUND

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

COMBINING STATEMENTS NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)

DRUG ENFORCEMENT FUND

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

MULTI-JURISDICTIONAL TASK FORCE

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

PROJECT INCOME

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

STATE AND LOCAL GRANTS

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

LOCAL LAW ENFORCEMENT BLOCK GRANT PROGRAM

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

DEBT SERVICE FUNDS

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

LED SINKING FUND

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

CAPITAL PROJECT FUNDS

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

COMPUTER EQUIPMENT

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2021

	ASSETS								
	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS GENERAL POOL	INVESTMENTS	RECEIVABLES			DUE FROM OTHER FUNDS	INVENTORY	TOTAL ASSETS
FUND				ACCOUNTS RECEIVABLE	ACCRUED INTEREST	DUE FROM OTHER GOVERNMENTS			
SPECIAL REVENUE									
Commissary Sales	\$ -	\$ 706,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 706,614
USPS Asset Forfeiture	-	-	-	-	-	-	-	-	-
State Asset Forfeiture	-	878,497	-	-	-	-	-	-	878,497
RUDE Program	-	241,832	-	-	-	-	-	-	241,832
Widows and Orphans	-	6,938	-	-	-	-	-	-	6,938
Recreation and Relief	-	24,783	-	-	-	-	-	-	24,783
Deputy Scholarship	-	16,612	-	-	-	-	-	-	16,612
Region 1 Communications O & M	-	-	-	-	-	191,926	-	-	191,926
Reserve Deputies Operating Fund	-	243,923	-	-	-	-	-	-	243,923
Crime Lab Fees	-	774,539	-	26,329	-	-	14,364	-	815,232
Drug Enforcement Fund	719,295	-	-	-	-	-	-	-	719,295
Multi-Jurisdictional Task Force	-	-	-	-	-	13,376	-	-	13,376
Project Income	-	-	-	-	-	-	-	-	-
State and Local Grants	-	-	-	-	-	323,420	-	-	323,420
Local Law Enforcement Block Grants & JAG Grants	-	63,206	-	-	-	64,152	-	-	127,358
TOTAL SPECIAL REVENUE	719,295	2,956,944	-	26,329	-	592,874	14,364	-	4,309,806
DEBT SERVICE									
LED Sinking Fund	-	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-
CAPITAL PROJECTS									
Computer Equipment	-	1,515,636	-	-	-	-	-	-	1,515,636
TOTAL CAPITAL PROJECTS	-	1,515,636	-	-	-	-	-	-	1,515,636
COMBINED TOTALS -									
NON-MAJOR GOVERNMENTAL FUNDS	\$ 719,295	\$ 4,472,580	\$ -	\$ 26,329	\$ -	\$ 592,874	\$ 14,364	\$ -	\$ 5,825,442

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2021

	LIABILITIES AND FUND BALANCES										
	LIABILITIES				FUND BALANCES (DEFICITS)					TOTAL	
FUND	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	UNEARNED REVENUE	TOTAL LIABILITIES	NON- SPENDABLE	RESTRICTED	COMMITTED	ASSIGNED	TOTAL FUND BALANCE	LIABILITIES AND FUND BALANCE	
SPECIAL REVENUE											
Commissary Sales	\$ 3,020	\$ -	\$ -	\$ 3,020	\$ -	\$ -	\$ -	\$ 703,594	\$ 703,594	\$ 706,614	
USPS Asset Forfeiture	-	-	-	-	-	-	-	-	-	-	
State Asset Forfeiture	9,890	-	-	9,890	-	-	-	868,607	868,607	878,497	
RUDE Program	-	-	-	-	-	-	-	241,832	241,832	241,832	
Widows and Orphans	-	-	-	-	-	-	-	6,938	6,938	6,938	
Recreation and Relief	-	-	-	-	-	-	-	24,783	24,783	24,783	
Deputy Scholarship	-	-	-	-	-	-	-	16,612	16,612	16,612	
Region 1 Communications O & M	180	191,746	-	191,926	-	-	-	-	-	191,926	
Reserve Deputies Operating Fund	-	-	-	-	-	-	-	243,923	243,923	243,923	
Crime Lab Fees	-	-	-	-	-	-	-	815,232	815,232	815,232	
Drug Enforcement Fund	-	-	-	-	-	-	-	719,295	719,295	719,295	
Multi-Jurisdictional Task Force	-	12,553	-	12,553	-	-	-	823	823	13,376	
Project Income	-	-	-	-	-	-	-	-	-	-	
State and Local Grants	76,680	246,332	-	323,012	-	-	-	408	408	323,420	
Local Law Enforcement Block Grants & JAG Grants	-	120,797	-	120,797	-	-	-	6,561	6,561	127,358	
TOTAL SPECIAL REVENUE	89,770	571,428	-	661,198	-	-	-	3,648,608	3,648,608	4,309,806	
DEBT SERVICE											
LED Sinking Fund	-	1,213	-	1,213	-	(1,213)	-	-	(1,213)	-	
TOTAL DEBT SERVICE	-	1,213	-	1,213	-	(1,213)	-	-	(1,213)	-	
CAPITAL PROJECTS											
Computer Equipment	-	-	-	-	-	-	-	1,515,636	1,515,636	1,515,636	
TOTAL CAPITAL PROJECTS	-	-	-	-	-	-	-	1,515,636	1,515,636	1,515,636	
COMBINED TOTALS -											
NON-MAJOR GOVERNMENTAL FUNDS	\$ 89,770	\$ 572,641	\$ -	\$ 662,411	\$ -	\$ (1,213)	\$ -	\$ 5,164,244	\$ 5,163,031	\$ 5,825,442	

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, 2021

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	-	-	-	-	-	-	-	357,647	-	-	357,647
Service charges, fees, and commissions	1,995,876	-	-	-	-	20,515	-	-	2,250	319,875	2,338,516
Fines and forfeitures	-	-	593,790	-	-	-	-	-	-	-	593,790
Interest	7,034	-	6,304	1,334	39	74	95	-	1,378	3,636	19,394
Miscellaneous	915	-	-	9,492	-	-	-	-	-	-	10,407
TOTAL REVENUES	2,003,825	-	600,094	10,826	39	20,589	95	357,647	3,628	323,511	3,320,254
EXPENDITURES											
Current											
Public Safety											
Executive	-	-	-	-	-	-	-	-	-	-	-
Civil and Support	-	-	-	-	-	332	-	-	-	-	332
Finance and Administrative	-	-	-	-	-	-	-	357,647	-	-	357,647
Fleet	-	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	-	-	4,785	-	4,785
Technical Services	-	-	-	-	-	-	-	-	-	87,248	87,248
Internal Management	-	-	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	740,899	-	-	-	-	-	-	-	740,899
Narcotics	-	-	-	-	-	-	-	-	-	-	-
Corrections	1,438,105	-	-	-	-	-	-	-	-	-	1,438,105
Non-departmental	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest and agent/issue costs	-	-	-	-	-	-	-	-	-	-	-
Capital outlay											
Public Safety											
Finance and Administrative	-	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	-	-	-	-	-	-	-	-	-
Narcotics	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,438,105	-	740,899	-	-	332	-	357,647	4,785	87,248	2,629,016
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	565,720	-	(140,805)	10,826	39	20,257	95	-	(1,157)	236,263	691,238
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(661,500)	-	-	-	-	-	-	-	-	-	(661,500)
Capital leases	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Payment to refunding escrow agent	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(661,500)	-	-	-	-	-	-	-	-	-	(661,500)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(95,780)	-	(140,805)	10,826	39	20,257	95	-	(1,157)	236,263	29,738
FUND BALANCE											
Beginning of year	799,374	-	1,009,412	231,006	6,899	4,526	16,517	-	245,080	578,969	2,891,783
End of year	\$ 703,594	\$ -	\$ 868,607	\$ 241,832	\$ 6,938	\$ 24,783	\$ 16,612	\$ -	\$ 243,923	\$ 815,232	\$ 2,921,521

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, 2021

FOR THE YEAR ENDED JUNE 30, 2021

	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	TOTAL CAPITAL PROJECTS	NONMAJOR GOVERNMENTAL FUNDS
REVENUES											
Taxes											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	53,934	-	994,760	116,734	1,165,428	1,523,075	-	-	-	1,523,075
Service charges, fees, and commissions	-	-	-	-	-	-	2,338,516	-	-	-	2,338,516
Fines and forfeitures	363,358	-	-	-	-	363,358	957,148	-	-	-	957,148
Interest	1,643	2	1	-	489	2,135	22,029	-	17,057	17,057	39,086
Miscellaneous	-	-	-	-	-	-	10,407	-	-	-	10,407
TOTAL REVENUES	365,001	53,936	1	994,760	117,223	1,530,921	4,851,175	-	17,057	17,057	4,868,232
EXPENDITURES											
Current											
Public Safety											
Executive	-	-	-	-	-	-	-	-	-	-	-
Civil and Support	-	-	-	-	-	-	332	-	-	-	332
Finance and Administrative	-	-	-	969,760	90,720	1,060,480	1,418,127	-	-	-	1,418,127
Fleet	-	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	4,785	-	-	-	4,785
Technical Services	-	-	-	-	-	-	87,248	-	-	-	87,248
Internal Management	-	-	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	53,935	-	-	-	53,935	794,834	-	-	-	794,834
Narcotics	37,149	-	-	-	-	37,149	37,149	-	-	-	37,149
Corrections	-	-	-	-	-	-	1,438,105	-	-	-	1,438,105
Non-departmental	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	1,550,000	-	-	1,550,000
Interest and agent/issue costs	-	-	-	-	-	-	-	32,000	-	-	32,000
Capital outlay											
Public Safety											
Finance and Administrative	-	-	-	-	28,079	28,079	28,079	-	1,754,645	1,754,645	1,782,724
Special Investigations	-	-	-	25,000	-	25,000	25,000	-	-	-	25,000
Narcotics	266,572	-	-	-	-	266,572	266,572	-	-	-	266,572
TOTAL EXPENDITURES	303,721	53,935	-	994,760	118,799	1,471,215	4,100,231	1,582,000	1,754,645	1,754,645	7,436,876
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	61,280	1	1	-	(1,576)	59,706	750,944	(1,582,000)	(1,737,588)	(1,737,588)	(2,568,644)
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	2,065	2,065	2,065	1,581,000	-	-	1,583,065
Transfers out	-	-	(41)	-	-	(41)	(661,541)	-	-	-	(661,541)
Capital leases	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(41)	-	2,065	2,024	(659,476)	1,581,000	-	-	921,524
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	61,280	1	(40)	-	489	61,730	91,468	(1,000)	(1,737,588)	(1,737,588)	(1,647,120)
FUND BALANCE											
Beginning of year	658,015	822	40	408	6,072	663,946	3,555,729	(213)	3,253,224	3,253,224	6,810,151
End of year	\$ 719,295	\$ 823	\$ -	\$ 408	\$ 6,561	\$ 725,676	\$ 3,647,197	\$ (1,213)	\$ 1,515,636	\$ 1,515,636	\$ 5,163,031

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, 2021

	TOTAL - ALL FUNCTIONS				VARIANCE WITH	
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	357,647	10,232	367,879	365,775	2,104	277,000
Service charges, fees, and commissions	2,338,516	-	2,338,516	2,370,750	(32,234)	1,722,000
Fines and forfeitures	593,790	-	593,790	564,000	29,790	500,000
Interest	19,894	-	19,894	19,810	84	48,950
Miscellaneous	10,407	-	10,407	10,700	(293)	9,500
TOTAL REVENUES	3,320,254	10,232	3,330,486	3,331,035	(549)	2,557,450
EXPENDITURES						
Current						
Public Safety						
Salaries and benefits	598	-	598	600	2	25,000
General operating expenditures	354,929	66,133	421,062	419,300	(1,762)	485,000
Materials and supplies	287,922	153,481	441,403	450,600	9,197	161,500
Cost of goods sold	1,380,975	2,877	1,383,852	1,362,500	(21,352)	700,000
Travel	-	-	-	-	-	36,000
Programs and activities	600	-	600	550	(50)	22,000
Miscellaneous	3,296	-	3,296	3,500	204	10,000
Capital outlay	600,696	81,213	681,909	688,550	6,641	336,000
TOTAL EXPENDITURES	2,629,016	303,704	2,932,720	2,925,600	(7,120)	1,775,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	691,238	(293,472)	397,766	405,435	(7,669)	781,950
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(661,500)	-	(661,500)	(661,500)	-	(100,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(661,500)	-	(661,500)	(661,500)	-	(100,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	29,738	(293,472)	(263,734)	(256,065)	(7,669)	681,950
FUND BALANCE						
Beginning of year	2,891,782	(11,147)	2,880,635	2,880,632	3	2,786,131
End of year	\$ 2,921,520	\$ (304,619)	\$ 2,616,901	\$ 2,624,567	\$ (7,666)	\$ 3,468,081

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, 2021

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	1,995,876	-	1,995,876	2,071,000	(75,124)	1,340,000
Fines and forfeitures	-	-	-	-	-	-
Interest	7,034	-	7,034	7,000	34	12,000
Miscellaneous	915	-	915	1,000	(85)	2,000
TOTAL REVENUES	2,003,825	-	2,003,825	2,079,000	(75,175)	1,354,000
EXPENDITURES						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	49,817	(3,020)	46,797	47,000	203	50,000
Cost of goods sold	1,380,975	2,877	1,383,852	1,362,500	(21,352)	700,000
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	3,296	-	3,296	3,500	204	10,000
Capital outlay	4,017	-	4,017	4,500	483	9,000
TOTAL EXPENDITURES	1,438,105	(143)	1,437,962	1,417,500	(20,462)	769,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	565,720	143	565,863	661,500	(95,637)	585,000
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(661,500)	-	(661,500)	(661,500)	-	(100,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(661,500)	-	(661,500)	(661,500)	-	(100,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(95,780)	143	(95,637)	-	(95,637)	485,000
FUND BALANCE						
Beginning of year	799,374	2,877	802,251	802,250	1	721,397
End of year	\$ 703,594	\$ 3,020	\$ 706,614	\$ 802,250	\$ (95,636)	\$ 1,206,397

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, 2021

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	593,790	-	593,790	564,000	29,790	500,000
Interest	6,304	-	6,304	6,400	(96)	20,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	600,094	-	600,094	570,400	29,694	520,000
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	90,217	-	90,217	90,400	183	184,000
Materials and supplies	172,009	(13,339)	158,670	163,800	5,130	39,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	1,000
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	478,673	68,099	546,772	551,850	5,078	170,000
TOTAL EXPENDITURES	740,899	54,760	795,659	806,050	10,391	394,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(140,805)	(54,760)	(195,565)	(235,650)	40,085	126,000
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)	(140,805)	(54,760)	(195,565)	(235,650)	40,085	126,000
FUND BALANCE						
Beginning of year	1,009,412	(12,637)	996,775	996,773	2	994,839
End of year	\$ 868,607	\$ (67,397)	\$ 801,210	\$ 761,123	\$ 40,087	\$ 1,120,839

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, 2021

	RUDE PROGRAM SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	1,334	-	1,334	1,350	(16)	3,000
Miscellaneous	9,492	-	9,492	9,700	(208)	7,500
TOTAL REVENUES	10,826	-	10,826	11,050	(224)	10,500
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	10,826	-	10,826	11,050	(224)	10,500
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)	10,826	-	10,826	11,050	(224)	10,500
FUND BALANCE						
Beginning of year	231,006	-	231,006	231,005	1	230,852
End of year	\$ 241,832	\$ -	\$ 241,832	\$ 242,055	\$ (223)	\$ 241,352

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, 2021

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	39	-	39	45	(6)	100
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	39	-	39	45	(6)	100
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	39	-	39	45	(6)	100
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)	39	-	39	45	(6)	100
FUND BALANCE						
Beginning of year	6,899	-	6,899	6,899	-	6,899
End of year	<u>\$ 6,938</u>	<u>\$ -</u>	<u>\$ 6,938</u>	<u>\$ 6,944</u>	<u>\$ (6)</u>	<u>\$ 6,999</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

	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	20,515	-	20,515	21,500	(985)	20,000
Fines and forfeitures	-	-	-	-	-	-
Interest	74	-	74	65	9	100
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	20,589	-	20,589	21,565	(976)	20,100
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	332	-	332	375	43	1,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	30,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	332	-	332	375	43	21,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,257	-	20,257	21,190	(933)	(900)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	20,257	-	20,257	21,190	(933)	(900)
FUND BALANCE						
Beginning of year	4,526	-	4,526	4,527	(1)	4,567
End of year	\$ 24,783	\$ -	\$ 24,783	\$ 25,717	\$ (934)	\$ 3,667

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, 2021

	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	95	-	95	100	(5)	250
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>95</u>	<u>-</u>	<u>95</u>	<u>100</u>	<u>(5)</u>	<u>250</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>95</u>	<u>-</u>	<u>95</u>	<u>100</u>	<u>(5)</u>	<u>250</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>95</u>	<u>-</u>	<u>95</u>	<u>100</u>	<u>(5)</u>	<u>250</u>
FUND BALANCE						
Beginning of year	16,517	-	16,517	16,517	-	16,510
End of year	<u>\$ 16,612</u>	<u>\$ -</u>	<u>\$ 16,612</u>	<u>\$ 16,617</u>	<u>\$ (5)</u>	<u>\$ 16,760</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

	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	357,647	10,232	367,879	365,775	2,104	277,000
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	357,647	10,232	367,879	365,775	2,104	277,000
EXPENDITURES						
Current						
Public Safety						
Finance and Administrative						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	257,086	10,232	267,318	265,200	(2,118)	276,000
Materials and supplies	561	-	561	575	14	1,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	100,000	-	100,000	100,000	-	-
TOTAL EXPENDITURES	357,647	10,232	367,879	365,775	(2,104)	277,000
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2021

	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	2,250	-	2,250	2,500	(250)	12,000
Fines and forfeitures	-	-	-	-	-	-
Interest	1,378	-	1,378	1,300	78	3,500
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	3,628	-	3,628	3,800	(172)	15,500
EXPENDITURES						
Current						
Public Safety						
Special Operations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	4,185	-	4,185	4,600	415	5,500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	600	-	600	550	(50)	2,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	4,785	-	4,785	5,150	365	7,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,157)	-	(1,157)	(1,350)	193	8,000
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)	(1,157)	-	(1,157)	(1,350)	193	8,000
FUND BALANCE						
Beginning of year	245,080	-	245,080	245,080	-	253,736
End of year	\$ 243,923	\$ -	\$ 243,923	\$ 243,730	\$ 193	\$ 263,736

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, 2021

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	319,875	-	319,875	275,750	44,125	350,000
Fines and forfeitures	-	-	-	-	-	-
Interest	3,636	-	3,636	3,550	86	10,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	323,511	-	323,511	279,300	44,211	360,000
EXPENDITURES						
Current						
Public Safety						
Technical Services						
Salaries and benefits	598	-	598	600	2	25,000
General operating expenditures	7,626	55,901	63,527	63,700	173	25,000
Materials and supplies	61,018	169,840	230,858	234,250	3,392	65,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	35,000
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	18,006	13,114	31,120	32,200	1,080	157,000
TOTAL EXPENDITURES	87,248	238,855	326,103	330,750	4,647	307,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	236,263	(238,855)	(2,592)	(51,450)	48,858	53,000
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)	236,263	(238,855)	(2,592)	(51,450)	48,858	53,000
FUND BALANCE						
Beginning of year	578,968	(1,387)	577,581	577,581	-	555,331
End of year	\$ 815,231	\$ (240,242)	\$ 574,989	\$ 526,131	\$ 48,858	\$ 608,331

**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, 2021**

	<u>ACTUAL</u>
REVENUES	
Taxes	\$ -
Intergovernmental	-
Service charges, fees and commissions	-
Fines and forfeitures	-
Interest	-
Miscellaneous	-
TOTAL REVENUES	<u>-</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	1,550,000
Interest and agent/issue costs	32,000
TOTAL EXPENDITURES	<u>1,582,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,582,000)</u>
OTHER FINANCING SOURCES (USES)	
Operating transfers in	1,581,000
Operating transfers out	-
Payment to refunding escrow agent	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,581,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(1,000)</u>
FUND BALANCE	
Beginning of year	(213)
End of year	\$ <u><u>(1,213)</u></u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR CAPITAL PROJECT FUND
COMPUTER EQUIPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FOR THE YEAR ENDED JUNE 30, 2021

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE	PROJECT AUTHORIZATION
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Service charges, fees, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	56,592	17,057	73,649	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>56,592</u>	<u>17,057</u>	<u>73,649</u>	<u>-</u>
EXPENDITURES				
Capital outlay				
Public Safety				
Finance and Administration				
Computer supplies and licenses	-	62,100	62,100	-
Professional services	-	-	-	-
Construction	-	-	-	-
Equipment	-	1,692,545	1,692,545	-
Miscellaneous	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>1,754,645</u>	<u>1,754,645</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>56,592</u>	<u>(1,737,588)</u>	<u>(1,680,996)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 56,592</u>	<u>(1,737,588)</u>	<u>\$ (1,680,996)</u>	<u>\$ -</u>
FUND BALANCE				
Beginning of year		3,253,224		
End of year		<u>\$ 1,515,636</u>		

COMBINING STATEMENTS INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the Sheriff's self-insurance funds which provide insurance coverage for all of the Sheriff's risks of loss.

AUTO LOSS AND GENERAL LIABILITY FUND

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

SHORT-TERM DISABILITY FUND

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

GROUP HEALTH AND LIFE INSURANCE FUND

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021

	AUTO LOSS AND GENERAL LIABILITY	SHORT TERM DISABILITY INSURANCE	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2021
ASSETS				
Cash and cash equivalents	\$ 1,344,629	\$ -	\$ 354,570	\$ 1,699,199
Share of pooled assets - general pool	-	142,400	-	142,400
Share of pooled assets - bureau pool	-	-	-	-
Investments	4,304,829	-	-	4,304,829
Accounts receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	165,752	165,752
Other assets	-	-	-	-
TOTAL ASSETS	5,649,458	142,400	520,322	6,312,180
LIABILITIES				
Current Liabilities				
Accounts payable	-	-	-	-
Due to other funds	-	-	200,000	200,000
Unearned revenue	-	-	-	-
Claims and judgments payable	-	-	2,470,571	2,470,571
Non-Current Liabilities	-	-	-	-
Claims and judgments payable	10,594,172	-	-	10,594,172
TOTAL LIABILITIES	10,594,172	-	2,670,571	13,264,743
NET POSITION				
Restricted - claims	(4,944,714)	142,400	-	(4,802,314)
Unrestricted	-	-	(2,150,249)	(2,150,249)
TOTAL NET POSITION	\$ (4,944,714)	\$ 142,400	\$ (2,150,249)	\$ (6,952,563)
TOTAL LIABILITIES AND NET POSITION	5,649,458	142,400	\$ 520,322	6,312,180

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, 2021

	AUTO LOSS AND GENERAL LIABILITY	SHORT TERM DISABILITY INSURANCE	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2021
REVENUES				
Service charges, fees and commissions				
Premiums	\$ 2,967,490	\$ 188,663	\$ 19,276,542	\$ 22,432,695
Miscellaneous				
Subrogations	153,470	-	16,970	170,440
Claims refunds	-	-	4,449,084	4,449,084
Other	-	-	-	-
	<u>153,470</u>	<u>-</u>	<u>4,466,054</u>	<u>4,619,524</u>
TOTAL REVENUES	<u>3,120,960</u>	<u>188,663</u>	<u>23,742,596</u>	<u>27,052,219</u>
EXPENSES				
Claims and judgments	8,351,480	46,516	22,148,841	30,546,837
Administrative expenses	19,300	-	903,249	922,549
Premiums	1,458,575	-	3,421,515	4,880,090
Miscellaneous	-	-	30,927	30,927
	<u>9,829,355</u>	<u>46,516</u>	<u>26,504,532</u>	<u>36,380,403</u>
OPERATING INCOME (LOSS)	(6,708,395)	142,147	(2,761,936)	(9,328,184)
NONOPERATING REVENUES				
Interest income	<u>24,767</u>	<u>253</u>	<u>4,251</u>	<u>29,271</u>
INCOME (LOSS) BEFORE TRANSFERS	(6,683,628)	142,400	(2,757,685)	(9,298,913)
TRANSFERS IN	-	-	2,000,000	2,000,000
TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	(6,683,628)	142,400	(757,685)	(7,298,913)
NET POSITION				
Beginning of year	1,738,914	-	(1,392,564)	346,350
End of year	<u>\$ (4,944,714)</u>	<u>\$ 142,400</u>	<u>\$ (2,150,249)</u>	<u>\$ (6,952,563)</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

	AUTO LOSS AND GENERAL LIABILITY	SHORT TERM DISABILITY INSURANCE	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2021
CASH FLOWS FROM OPERATING ACTIVITIES				
Premiums received from employer	\$ 2,967,490	188,663	14,373,408	\$ 17,529,561
Premiums received from employees	-	-	3,501,372	3,501,372
Premiums received from retirees and others	-	-	1,401,762	1,401,762
Receipts from subrogations	153,470	-	16,970	170,440
Claim refunds received	-	-	4,449,084	4,449,084
Claims and judgments paid	(3,712,630)	-	(22,824,974)	(26,537,604)
Administrative fees paid	(19,300)	-	(903,249)	(922,549)
Insurance premiums paid	(1,458,575)	(46,516)	(3,423,067)	(4,928,158)
Miscellaneous expenses paid	-	-	(30,928)	(30,928)
Amounts paid to other funds	(106,260)	-	(1,137,256)	(1,243,516)
Amounts received from other funds	-	-	-	-
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(2,175,805)	142,147	(4,576,878)	(6,610,536)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	-	-	2,000,000	2,000,000
Transfers out	-	-	-	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	-	-	2,000,000	2,000,000
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of investments	(1,558,157)	-	-	(1,558,157)
Maturities of investments	3,092,547	-	-	3,092,547
Interest received	24,767	253	4,251	29,271
NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES	1,559,157	253	4,251	1,563,661
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(616,648)	142,400	(2,572,627)	(3,046,875)
CASH AND CASH EQUIVALENTS				
Beginning of year	1,961,277	-	2,927,197	4,888,474
End of year	\$ 1,344,629	\$ 142,400	\$ 354,570	\$ 1,841,599

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

	AUTO LOSS AND GENERAL LIABILITY	SHORT TERM DISABILITY INSURANCE	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2021
RECONCILIATION TO BALANCE SHEET				
Cash and Cash Equivalents	\$ 1,344,629	\$ -	\$ 354,570	\$ 1,699,199
Share of Pooled Assets - General Pool	-	142,400	-	142,400
TOTAL	\$ 1,344,629	\$ 142,400	\$ 354,570	\$ 1,841,599
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ (6,708,395)	\$ 142,147	\$ (2,761,937)	\$ (9,328,185)
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	-	-	(1,552)	(1,552)
Increase (decrease) in:				
accounts payable	-	-	-	-
due to other funds	(106,260)	-	(1,137,256)	(1,243,516)
claims payable	4,638,850	-	(676,133)	3,962,717
other liabilities	-	-	-	-
Net adjustments	4,532,590	-	(1,814,941)	2,717,649
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	\$ (2,175,805)	\$ 142,147	\$ (4,576,878)	\$ (6,610,536)
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Decrease in accounts receivable due to write-off of bad debt	\$ -	\$ -	\$ -	\$ -
Effect on income for charges to bad debt expense	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -





COMBINING STATEMENTS CUSTODIAL FUNDS

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

TAX COLLECTOR FUND

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

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

PAYMENT IN LIEU OF TAXES

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

SHERIFF'S ACCOUNT

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

INMATE DEPOSIT FUND

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

PROPERTY AND EVIDENCE

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

CUSTODIAL FUND
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021

	TAX COLLECTOR	PAYMENT IN LIEU OF TAXES	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	COMBINED TOTALS JUNE 30, 2021
ASSETS						
Cash and cash equivalents	\$ 448,968	-	1,913,150	\$ 408,917	\$ -	\$ 2,771,035
Share of pooled assets - General Pool	-	40,291	-	71,103	132,918	244,312
Share of pooled assets - Bureau Pool	63,390,730	-	-	-	-	63,390,730
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	63,839,698	40,291	1,913,150	480,020	132,918	66,406,077
LIABILITIES						
Liabilities						
Due to other funds	-	-	-	-	-	-
Due to taxing bodies and others	63,839,698	40,291	1,913,150	480,020	132,918	66,406,077
Total Liabilities	63,839,698	40,291	1,913,150	480,020	132,918	66,406,077
NET POSITION	-	-	-	-	-	-
Total Fund Equity	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 63,839,698	\$ 40,291	\$ 1,913,150	\$ 480,020	\$ 132,918	\$ 66,406,077

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

CUSTODIAL FUND
COMBINING STATEMENT OF CHANGES IN
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2021

	TAX COLLECTOR	PAYMENT IN LIEU OF TAXES	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	COMBINED TOTALS JUNE 30, 2021
ADDITIONS						
Tax, fines, commissions and other fees	\$ 1,001,346,637	\$ 1,726,571	\$ -	\$ -	\$ -	\$ 1,003,073,208
Deposits:						
Sheriff's sales	-	-	7,525,906	-	-	7,525,906
Garnishments	-	-	3,586,005	-	-	3,586,005
Inmate deposits	-	-	-	2,598,416	-	2,598,416
Other	-	-	592,710	-	-	592,710
Amounts received from other funds	96,435	-	-	-	-	96,435
Interest	1,692,917	-	2,972	573	750	1,697,212
Total Additions	1,003,135,989	1,726,571	11,707,593	2,598,989	750	1,019,169,892
REDUCTIONS						
Deposits Settled To:						
Sheriff's General Fund	108,386,443	117,432	1,624,856	-	-	110,128,731
Taxing bodies and others	880,331,552	1,609,139	196,422	13,069	-	882,150,182
Litigants/defendants	-	-	5,236,086	-	-	5,236,086
Attorneys, appraisers, and others	-	-	4,101,271	(9,591)	-	4,091,680
Other Reductions:						
Commissary Sales Fund	-	-	-	-	-	-
Inmate withdrawals	-	-	-	1,210,517	-	1,210,517
Amounts paid to other funds	96,435	-	4,682	1,368,414	-	1,469,531
Total Reductions	988,814,430	1,726,571	11,319,109	2,582,409	-	1,004,442,519
NET CHANGE IN DEPOSIT BALANCES	14,321,559	-	388,484	16,580	750	14,727,373
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS						
BEGINNING OF YEAR	49,518,139	40,291	1,524,666	463,440	132,168	51,678,704
END OF YEAR	\$ 63,839,698	\$ 40,291	\$ 1,913,150	\$ 480,020	\$ 132,918	\$ 66,406,077

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

CUSTODIAL FUND
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

	ALL CUSTODIAL FUNDS - COMBINED			
	Balance 6/30/2020	Additions	Reductions	Balance 6/30/2021
ASSETS				
Cash and cash equivalents	\$ 2,197,812	\$ 14,684,440	\$ (14,111,217)	\$ 2,771,035
Share of pooled assets - General Pool	172,459	3,343,994	(3,272,141)	244,312
Share of pooled assets - Bureau Pool	49,350,536	269,969,641	(255,929,447)	63,390,730
Due from other funds	-	-	-	-
TOTAL ASSETS	51,720,807	287,998,075	(273,312,805)	66,406,077
LIABILITIES				
Liabilities				
Due to other funds	42,103	-	(42,103)	-
Due to taxing bodies and others	51,678,704	283,798,993	(269,071,620)	66,406,077
Total Liabilities	51,720,807	283,798,993	(269,113,723)	66,406,077
NET POSITION	\$ -	\$ 4,199,082	\$ (4,199,082)	\$ -
	TAX COLLECTOR CUSTODIAL FUND			
	Balance 6/30/2020	Additions	Reductions	Balance 6/30/2021
ASSETS				
Cash and cash equivalents	\$ 167,603	\$ 377,858	\$ (96,493)	\$ 448,968
Share of pooled assets - General Pool	-	-	-	-
Share of pooled assets - Bureau Pool	49,350,536	269,969,641	(255,929,447)	63,390,730
Due from other funds	-	-	-	-
TOTAL ASSETS	49,518,139	270,347,499	(256,025,940)	63,839,698
LIABILITIES				
Liabilities				
Due to other funds	-	-	-	\$ -
Due to taxing bodies and others	49,518,139	270,347,499	(256,025,940)	63,839,698
Total Liabilities	49,518,139	270,347,499	(256,025,940)	63,839,698
NET POSITION	\$ -	\$ -	\$ -	\$ -
	PAYMENT IN LIEU OF TAXES - 088			
	Balance 6/30/2020	Additions	Reductions	Balance 6/30/2021
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Share of pooled assets - General Pool	40,291	1,726,571	(1,726,571)	40,291
Share of pooled assets - Bureau Pool	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	40,291	1,726,571	(1,726,571)	40,291
LIABILITIES				
Liabilities				
Due to other funds	-	-	-	\$ -
Due to taxing bodies and others	40,291	1,726,571	(1,726,571)	40,291
Total Liabilities	40,291	1,726,571	(1,726,571)	40,291
NET POSITION	\$ -	\$ -	\$ -	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

CUSTODIAL FUND
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

SHERIFF'S ACCOUNT - FUND 080				
	Balance 6/30/2020	Additions	Reductions	Balance 6/30/2021
ASSETS				
Cash and cash equivalents	\$ 1,524,666	\$ 11,707,593	\$ (11,319,109)	\$ 1,913,150
Share of pooled assets - General Pool	-	-	-	-
Share of pooled assets - Bureau Pool	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>1,524,666</u>	<u>11,707,593</u>	<u>(11,319,109)</u>	<u>1,913,150</u>
LIABILITIES				
Liabilities				
Due to other funds	-	-	-	\$ -
Due to taxing bodies and others	1,524,666	11,707,593	(11,319,109)	1,913,150
Total Liabilities	<u>1,524,666</u>	<u>11,707,593</u>	<u>(11,319,109)</u>	<u>1,913,150</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INMATE DEPOSIT - FUND 082				
	Balance 6/30/2020	Additions	Reductions	Balance 6/30/2021
ASSETS				
Cash and cash equivalents	\$ 505,543	\$ 2,598,989	\$ (2,695,615)	\$ 408,917
Share of pooled assets - General Pool	-	1,616,673	(1,545,570)	71,103
Share of pooled assets - Bureau Pool	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>505,543</u>	<u>4,215,662</u>	<u>(4,241,185)</u>	<u>480,020</u>
LIABILITIES				
Liabilities				
Due to other funds	42,103	-	(42,103)	\$ -
Due to taxing bodies and others	463,440	16,580	-	480,020
Total Liabilities	<u>505,543</u>	<u>16,580</u>	<u>(42,103)</u>	<u>480,020</u>
NET POSITION	<u>\$ -</u>	<u>\$ 4,199,082</u>	<u>\$ (4,199,082)</u>	<u>\$ -</u>

PROPERTY AND EVIDENCE - FUND 086				
	Balance 6/30/2020	Additions	Reductions	Balance 6/30/2021
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Share of pooled assets - General Pool	132,168	750	-	132,918
Share of pooled assets - Bureau Pool	-	-	-	-
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Accrued interest	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>132,168</u>	<u>750</u>	<u>-</u>	<u>132,918</u>
LIABILITIES				
Liabilities				
Due to other funds	-	-	-	-
Due to taxing bodies and others	132,168	750	-	132,918
Total Liabilities	<u>132,168</u>	<u>750</u>	<u>-</u>	<u>132,918</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

COMBINING SCHEDULE OF FIDUCIARY NET POSITION
TAX COLLECTOR CUSTODIAL FUNDS
JUNE 30, 2021 AND 2020

	MISCELLANEOUS FEES	CRIMINAL CASH BONDS	\$15 CRIMINAL JUSTICE FEES	FINES
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Share of General Pool	-	-	-	-
Share of Bureau Pool	387,929	3,396,942	87,923	2,461,023
Investments	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>387,929</u>	<u>3,396,942</u>	<u>87,923</u>	<u>2,461,023</u>
LIABILITIES				
Due to other funds	-	-	-	-
Due to taxing bodies and others	387,929	3,396,942	87,923	2,461,023
TOTAL LIABILITIES	<u>387,929</u>	<u>3,396,942</u>	<u>87,923</u>	<u>2,461,023</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PROPERTY TAX	STATE REVENUE SHARING	SALES TAX	LA OFFSET	TOTALS	
				JUNE 30, 2021	JUNE 30, 2020
\$ -	\$ -	\$ -	\$ 448,968	\$ 448,968	\$ 167,602
-	-	-	-	-	-
5,151,106	-	51,905,807	-	63,390,730	49,350,536
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,151,106</u>	<u>-</u>	<u>51,905,807</u>	<u>448,968</u>	<u>63,839,698</u>	<u>49,518,138</u>
-	-	-	-	-	-
5,151,106	-	51,905,807	448,968	63,839,698	49,518,138
<u>5,151,106</u>	<u>-</u>	<u>51,905,807</u>	<u>448,968</u>	<u>63,839,698</u>	<u>49,518,138</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 CUSTODIAL FUNDS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	MISCELLANEOUS FEES	CRIMINAL CASH BONDS	\$15 CRIMINAL JUSTICE FEES	FINES
DUE TO TAXING BODIES AND OTHERS, BEGINNING OF PERIOD	\$ 394,098	\$ 2,625,072	\$ 9,750	\$ 2,296,704
COLLECTIONS				
Ad valorem taxes - current	-	-	-	-
Ad valorem taxes - prior years	-	-	-	-
Ad valorem taxes - protested	-	-	-	-
Ad valorem taxes - auto dealers	-	-	-	-
State revenue sharing	-	-	-	-
Sales taxes	-	-	-	-
Licenses - occupational, etc.	-	-	-	-
Licenses - angling, hunting, etc.	-	-	-	-
Fines, forfeitures and criminal costs	-	-	-	9,761,403
Bonds and bond fees	-	960,645	209,647	-
Notices, costs, fees, etc.	2,448,052	-	-	-
Interest and other	580	3,816	15	3,141
Refunds	-	-	-	-
Amounts received on Due from other funds	-	-	-	96,435
TOTAL COLLECTIONS	2,448,632	964,461	209,662	9,860,979
DISTRIBUTIONS				
STATE				
LA Dept. of Wildlife and Fisheries	-	-	-	67
LA Dept. of Public Safety	-	-	-	50,483
LA Dept. of the Treasury (CMIS)	-	-	-	154,842
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	-	-	17,566	795,742
Coroner	-	-	-	23,246
Council	-	3,816	-	5,347,756
District Attorney	461,330	-	60,670	1,007,906
Hospital District No. 1	-	-	-	-
Hospital District No. 2	-	-	-	-
Public School System	-	-	-	352
Sheriff	609,481	-	35,280	909,516
LOCAL MUNICIPALITIES				
City of Gretna	-	-	324	515
City of Harahan	-	-	-	283
City of Kenner	-	-	-	2,956
City of New Orleans	-	-	-	-
City of Westwego	-	-	9	294
Town of Grand Isle	-	-	-	-
Town of Jean Lafitte	-	-	-	-
OTHER				
New Orleans Aviation Board	-	-	-	-
GNO Parkway Commission	-	-	-	1,072
LCLE (Criminal Victims Relief)	-	-	-	120,265
Louisiana Supreme Court	-	-	-	11,998
Indigent Defender Board	461,330	-	17,640	1,176,485
24th Judicial Court	922,660	-	-	-
East Jefferson Levee District	-	-	-	-
West Jefferson Levee District	-	-	-	-
Grand Isle Independent Levee District	-	-	-	-
Lafitte Area Independent Levee District	-	-	-	-
Grand Isle Port Commission	-	-	-	50
State Pension Plans	-	-	-	-
Crime Stoppers, Inc.	-	-	-	49,758
Refunds to taxpayers	-	188,775	-	43,074
Refunds to taxfree shoppers	-	-	-	-
Notices, costs, fees, etc.	-	-	-	-
Amounts paid on Due to other funds	-	-	-	-
TOTAL DISTRIBUTIONS	2,454,801	192,591	131,489	9,696,660
DUE TO TAXING BODIES AND OTHERS, END OF PERIOD	\$ 387,929	\$ 3,396,942	\$ 87,923	\$ 2,461,023

PROPERTY TAX	STATE REVENUE SHARING	SALES TAX	LA OFFSET	TOTALS JUNE 30, 2021	TOTALS JUNE 30, 2020
\$ 6,029,133	\$ -	\$ 37,995,779	\$ 167,602	\$ 49,518,138	\$ 53,006,178
427,321,011	-	-	-	427,321,011	420,834,254
6,057,084	-	-	-	6,057,084	4,224,651
1,594,637	-	-	-	1,594,637	-
-	-	-	-	-	-
-	8,312,302	-	-	8,312,302	8,298,578
-	-	524,162,719	-	524,162,719	468,644,518
-	-	12,790,788	-	12,790,788	12,620,478
-	-	-	-	-	-
-	-	-	377,510	10,138,913	10,085,104
-	-	-	-	1,170,292	418,096
1,797,055	-	5,700	-	4,250,807	3,499,999
1,643,661	-	41,356	348	1,692,917	1,783,727
4,039,161	-	1,508,923	-	5,548,084	3,873,330
-	-	-	-	96,435	716,054
442,452,609	8,312,302	538,509,486	377,858	1,003,135,989	934,998,789
-	-	-	-	67	116
-	-	-	-	50,483	51,221
-	-	-	-	154,842	156,484
10,150,198	420,122	-	-	10,570,320	10,331,042
-	-	-	-	-	-
116,436	-	-	-	116,436	110,248
-	-	-	-	-	-
4,316,282	-	-	-	4,316,282	-
3,075	-	-	-	816,383	903,662
5,673,964	99,125	-	-	5,796,335	5,559,270
244,167,748	3,729,795	191,236,601	-	444,485,716	421,426,823
-	-	-	-	1,529,906	1,460,308
-	-	-	-	-	-
3	-	-	-	3	-
113,982,292	1,784,461	204,985,879	-	320,752,984	300,229,913
33,721,982	1,294,317	71,815,867	-	108,386,443	102,236,099
-	-	10,717,488	-	10,718,327	9,322,626
-	-	2,428,203	-	2,428,486	2,146,292
-	-	35,281,511	-	35,284,467	37,085,785
-	-	527,674	-	527,674	1,084,711
-	-	2,917,954	-	2,918,257	3,015,763
-	-	752,515	-	752,515	623,868
-	-	295,117	-	295,117	295,347
-	-	527,674	-	527,674	1,084,711
-	-	-	-	1,072	1,270
-	-	-	-	120,265	138,807
-	-	-	-	11,998	12,445
-	-	-	-	1,655,455	1,567,024
-	-	-	-	922,660	668,016
-	-	-	-	-	-
5,084,672	708,250	-	-	5,792,922	5,781,298
240,957	-	-	-	240,957	248,748
239,600	-	-	-	239,600	209,588
256,973	-	-	-	257,023	297,385
12,172,616	276,232	-	-	12,448,848	16,704,338
-	-	-	-	49,758	51,559
5,831,287	-	1,508,923	-	7,572,059	6,216,934
-	-	1,228	-	1,228	252,546
7,372,551	-	1,602,824	-	8,975,375	8,496,528
-	-	-	96,492	96,492	716,054
443,330,636	8,312,302	524,599,458	96,492	988,814,429	938,486,829
\$ 5,151,106	\$ -	\$ 51,905,807	\$ 448,968	\$ 63,839,698	\$ 49,518,138



**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, 2021

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
TAXES						
Ad valorem taxes	\$ 32,750,859	\$ -	\$ 32,750,859	\$ 32,619,800	\$ 131,059	\$ 31,288,000
Ad valorem taxes - payments in lieu of	117,432	-	117,432	123,000	(5,568)	85,000
Sales and use taxes	27,539,466	(506,869)	27,032,597	26,318,000	714,597	23,350,000
	<u>60,407,757</u>	<u>(506,869)</u>	<u>59,900,888</u>	<u>59,060,800</u>	<u>840,088</u>	<u>54,723,000</u>
INTERGOVERNMENTAL						
Federal						
Federal grants	5,105,748	-	5,105,748	4,381,000	724,748	1,100,000
Housing federal prisoners	-	-	-	-	-	-
State						
State grants	-	-	-	-	-	-
State revenue sharing	1,294,317	-	1,294,317	1,295,000	(683)	1,295,000
State supplemental pay	4,713,603	-	4,713,603	4,713,700	(97)	4,800,000
Basic training and other	15,750	-	15,750	15,900	(150)	25,000
Video poker allocations	1,510,952	-	1,510,952	1,437,600	73,352	1,595,000
Local						
Reimbursed salaries						
Airport and other details	4,796,136	(3,843)	4,792,293	4,628,600	163,693	4,800,000
Other	2,367,881	-	2,367,881	2,244,800	123,081	2,240,000
Reimbursed expenditures	206,985	-	206,985	179,300	27,685	195,000
	<u>20,011,372</u>	<u>(3,843)</u>	<u>20,007,529</u>	<u>18,895,900</u>	<u>1,111,629</u>	<u>16,050,000</u>
SERVICE CHARGES, FEES, AND COMMISSIONS						
Commissions						
Taxes, licenses, etc.	46,861,789	(559,523)	46,302,266	45,000,000	1,302,266	43,265,000
Fines, forfeitures, etc.	580,979	-	580,979	548,600	32,379	750,000
Other	2,749,583	(30)	2,749,553	2,705,100	44,453	3,495,000
Civil and criminal fees	3,580,566	(30)	3,580,536	3,518,450	62,086	3,257,500
Court attendance fees	292,593	-	292,593	282,300	10,293	300,000
Housing state prisoners	1,813,153	-	1,813,153	1,772,000	41,153	1,300,000
Transportation of prisoners	208,977	-	208,977	176,000	32,977	350,000
Feeding and keeping of prisoners	1,248,520	-	1,248,520	1,248,880	(360)	1,202,880
Rentals	194,188	-	194,188	194,200	(12)	142,000
Insurance Premiums	26,801	-	26,801	26,800	1	25,500
	<u>57,557,149</u>	<u>(559,583)</u>	<u>56,997,566</u>	<u>55,472,330</u>	<u>1,525,236</u>	<u>54,087,880</u>
FINES AND FORFEITURES						
Fines and forfeitures	2,078	-	2,078	2,270	(192)	2,000
	<u>2,078</u>	<u>-</u>	<u>2,078</u>	<u>2,270</u>	<u>(192)</u>	<u>2,000</u>
INTEREST						
	<u>329,388</u>	<u>-</u>	<u>329,388</u>	<u>309,100</u>	<u>20,288</u>	<u>560,000</u>
MISCELLANEOUS						
Public assignments	1,430,475	-	1,430,475	1,457,000	(26,525)	965,000
Subrogations and claims	732,500	-	732,500	722,800	9,700	510,000
Equipment usage	1,164,568	-	1,164,568	1,160,800	3,768	1,200,000
Other	502,041	-	502,041	504,250	(2,209)	616,500
	<u>3,829,584</u>	<u>-</u>	<u>3,829,584</u>	<u>3,844,850</u>	<u>(15,266)</u>	<u>3,291,500</u>
TOTAL REVENUES	<u>\$ 142,137,328</u>	<u>\$ (1,070,295)</u>	<u>\$ 141,067,033</u>	<u>\$ 137,585,250</u>	<u>\$ 3,481,783</u>	<u>\$ 128,714,380</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

	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	\$ 1,278,796	\$ 457	\$ 1,279,253	\$ 1,280,000	\$ 747	\$ 1,205,300
General operating expenditures	199,740	14,592	214,332	221,975	7,643	246,500
Materials and supplies	19,618	(397)	19,221	20,500	1,279	13,000
Travel	22,711	(3,801)	18,910	18,750	(160)	19,125
Programs and activities	-	-	-	-	-	-
Capital outlay	3,391	(1,737)	1,654	1,750	96	3,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>1,524,256</u>	<u>9,114</u>	<u>1,533,370</u>	<u>1,542,975</u>	<u>9,605</u>	<u>1,486,925</u>
Civil and Support Services						
Current						
Salaries and benefits	14,828,841	(62,900)	14,765,941	14,768,050	2,109	15,829,300
General operating expenditures	7,556,209	68,548	7,624,757	7,496,375	(128,382)	9,620,250
Materials and supplies	4,577,644	85,831	4,663,475	4,783,075	119,600	5,431,000
Travel	6,846	(716)	6,130	5,300	(830)	46,000
Programs and activities	-	-	-	-	-	-
Capital outlay	2,903,550	(710,878)	2,192,672	2,132,700	(59,972)	3,197,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>29,873,090</u>	<u>(620,115)</u>	<u>29,252,975</u>	<u>29,185,500</u>	<u>(67,475)</u>	<u>34,124,050</u>
Finance and Administrative						
Current						
Salaries and benefits	1,936,292	(5,584)	1,930,708	1,931,600	892	2,052,100
General operating expenditures	647,343	9,353	656,696	702,375	45,679	759,220
Materials and supplies	23,261	760	24,021	25,125	1,104	43,000
Travel	3,348	-	3,348	4,000	652	27,200
Programs and activities	-	-	-	-	-	-
Capital outlay	19,449	-	19,449	19,700	251	14,000
Intergovernmental	16,352	-	16,352	16,500	148	16,500
Debt Service	-	-	-	-	-	-
	<u>2,646,045</u>	<u>4,529</u>	<u>2,650,574</u>	<u>2,699,300</u>	<u>48,726</u>	<u>2,912,020</u>
Revenue and Taxation						
Current						
Salaries and benefits	2,622,911	(6,784)	2,616,127	2,617,168	1,041	2,474,726
General operating expenditures	935,711	4,605	940,316	995,775	55,459	1,131,700
Materials and supplies	3,155	(628)	2,527	2,900	373	9,000
Travel	1,250	-	1,250	2,500	1,250	11,500
Programs and activities	-	-	-	-	-	-
Capital outlay	564	-	564	900	336	5,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>3,563,591</u>	<u>(2,807)</u>	<u>3,560,784</u>	<u>3,619,243</u>	<u>58,459</u>	<u>3,632,426</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, 2021

	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	21,705,597	(9,017)	21,696,580	21,698,950	2,370	22,805,350
General operating expenditures	306,742	-	306,742	307,175	433	400,125
Materials and supplies	16,346	-	16,346	18,200	1,854	40,000
Travel	2,905	(1,743)	1,162	1,775	613	26,250
Programs and activities	-	-	-	-	-	-
Capital outlay	20,928	-	20,928	21,100	172	30,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>22,052,518</u>	<u>(10,760)</u>	<u>22,041,758</u>	<u>22,047,200</u>	<u>5,442</u>	<u>23,301,725</u>
Special Operations						
Current						
Salaries and benefits	5,724,124	20,418	5,744,542	5,759,750	15,208	4,575,450
General operating expenditures	425,335	(127,389)	297,946	394,525	96,579	256,850
Materials and supplies	189,456	(19,234)	170,222	169,400	(822)	127,500
Travel	18,420	-	18,420	13,500	(4,920)	40,000
Programs and activities	-	-	-	-	-	-
Capital outlay	31,698	(598)	31,100	19,500	(11,600)	35,200
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>6,389,033</u>	<u>(126,805)</u>	<u>6,262,230</u>	<u>6,356,675</u>	<u>94,445</u>	<u>5,035,000</u>
Technical Services						
Current						
Salaries and benefits	11,263,293	(22,187)	11,241,106	11,242,800	1,694	11,216,800
General operating expenditures	493,519	21,033	514,552	527,600	13,048	583,950
Materials and supplies	513,987	180,078	694,065	727,200	33,135	556,500
Travel	6,990	-	6,990	10,550	3,560	71,000
Programs and activities	-	-	-	-	-	-
Capital outlay	56,668	7,167	63,835	65,800	1,965	52,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>12,334,457</u>	<u>186,091</u>	<u>12,520,548</u>	<u>12,573,950</u>	<u>53,402</u>	<u>12,480,250</u>
Internal Management						
Current						
Salaries and benefits	491,689	(1,085)	490,604	491,425	821	491,350
General operating expenditures	59,924	(3,897)	56,027	56,295	268	57,590
Materials and supplies	125	-	125	200	75	7,750
Travel	-	-	-	-	-	5,250
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>551,738</u>	<u>(4,982)</u>	<u>546,756</u>	<u>547,920</u>	<u>1,164</u>	<u>562,940</u>
Criminal Investigations						
Current						
Salaries and benefits	12,340,907	(71,986)	12,268,921	12,270,525	1,604	12,735,675
General operating expenditures	175,377	2,214	177,591	178,625	1,034	257,725
Materials and supplies	15,217	-	15,217	17,000	1,783	29,200
Travel	6,540	(4)	6,536	7,500	964	15,700
Programs and activities	-	-	-	-	-	-
Capital outlay	3,630	-	3,630	3,000	(630)	3,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>12,541,671</u>	<u>(69,776)</u>	<u>12,471,895</u>	<u>12,476,650</u>	<u>4,755</u>	<u>13,041,800</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, 2021

	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	8,670,272	(50,491)	8,619,781	8,685,575	65,794	9,010,825
General operating expenditures	178,803	2,212	181,015	190,225	9,210	381,750
Materials and supplies	10,756	1,902	12,658	13,200	542	45,500
Travel	6,419	-	6,419	7,000	581	36,500
Programs and activities	-	-	-	-	-	-
Capital outlay	5,633	-	5,633	4,900	(733)	10,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>8,871,883</u>	<u>(46,377)</u>	<u>8,825,506</u>	<u>8,900,900</u>	<u>75,394</u>	<u>9,484,575</u>
Narcotics						
Current						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	1,945	(1,945)	-	-	-	-
Materials and supplies	977	(977)	-	-	-	-
Travel	1,278	(1,278)	-	-	-	-
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,200</u>	<u>(4,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Corrections						
Current						
Salaries and benefits	23,818,691	(70,989)	23,747,702	23,743,725	(3,977)	22,414,400
General operating expenditures	2,202,532	(9,002)	2,193,530	2,283,600	90,070	2,335,950
Materials and supplies	19,353	(148)	19,205	22,200	2,995	53,225
Travel	2,806	-	2,806	2,500	(306)	12,500
Programs and activities	-	-	-	-	-	-
Capital outlay	18,275	(2,231)	16,044	16,600	556	26,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>26,061,657</u>	<u>(82,370)</u>	<u>25,979,287</u>	<u>26,068,625</u>	<u>89,338</u>	<u>24,842,575</u>
Grand Totals						
Current						
Salaries and benefits	\$ 104,681,413	\$ (280,148)	\$ 104,401,265	\$ 104,489,568	\$ 88,303	\$ 104,811,276
General operating expenditures	13,183,180	(19,676)	13,163,504	13,354,545	191,041	16,031,610
Materials and supplies	5,389,895	247,187	5,637,082	5,799,000	161,918	6,355,675
Travel	79,513	(7,542)	71,971	73,375	1,404	311,025
Programs and activities	-	-	-	-	-	-
Capital outlay	3,063,786	(708,277)	2,355,509	2,285,950	(69,559)	3,378,200
Intergovernmental	16,352	-	16,352	16,500	148	16,500
Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 126,414,139</u>	<u>\$ (768,456)</u>	<u>\$ 125,645,683</u>	<u>\$ 126,018,938</u>	<u>\$ 373,255</u>	<u>\$ 130,904,286</u>

(Concluded)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

FEDERAL GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GRANT TO DATE
FOR THE YEAR ENDED JUNE 30, 2021

	<u>PRIOR YEARS ACTUAL</u>	<u>CURRENT YEAR ACTUAL</u>	<u>GRANT TO DATE ACTUAL</u>	<u>GRANT BUDGET</u>	<u>OVER (UNDER)</u>
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	9,923,341	5,822,845	15,746,186	17,928,032	(2,181,846)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>9,923,341</u>	<u>5,822,845</u>	<u>15,746,186</u>	<u>17,928,032</u>	<u>(2,181,846)</u>
EXPENDITURES					
Public Safety					
Current					
Executive	-	-	-	-	-
Civil and Support	-	-	-	-	-
Finance & Administrative	-	-	-	-	-
Fleet	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Special Operations	42,646	492,832	535,478	1,504,575	(969,097)
Technical Services	-	251,200	251,200	550,000	(298,800)
Internal Management	-	-	-	-	-
Criminal Investigations	-	-	-	-	-
Special Investigations	10,153,718	5,226,987	15,380,705	16,339,386	(958,681)
Narcotics	-	3,359	3,359	9,548	(6,189)
Corrections	-	-	-	-	-
Non-departmental	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
TOTAL EXPENDITURES	<u>10,196,364</u>	<u>5,974,378</u>	<u>16,170,742</u>	<u>18,403,509</u>	<u>(2,232,767)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(273,023)</u>	<u>(151,533)</u>	<u>(424,556)</u>	<u>(475,477)</u>	<u>50,921</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	273,023	151,533	424,556	475,477	(50,921)
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>273,023</u>	<u>151,533</u>	<u>424,556</u>	<u>475,477</u>	<u>(50,921)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>0</u>	\$ <u>(0)</u>
FUND BALANCE					
Beginning of year		25	25		
End of year		\$ <u>25</u>	\$ <u>25</u>		

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

**COMMUNICATIONS RESERVE CAPITAL PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	PRIOR YEARS ACTUAL	CURRENT YEAR ACTUAL	PROJECT TO DATE ACTUAL
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	36,658,454	-	36,658,454
Service charges, fees and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	2,277,217	6,334	2,283,551
Miscellaneous	-	-	-
TOTAL REVENUES	38,935,671	6,334	38,942,005
EXPENDITURES			
Public Safety			
Current			
Executive	-	-	-
Civil and Support	-	-	-
Finance & Administrative	-	-	-
Fleet	-	-	-
Revenue & Taxation	-	-	-
Operations	-	-	-
Special Operations	-	-	-
Technical Services	-	-	-
Internal Management	-	-	-
Criminal Investigations	-	-	-
Special Investigations	-	-	-
Narcotics	-	-	-
Corrections	-	-	-
Non-departmental	-	-	-
Capital Outlay			
Finance and Administrative	63,320,888	911,881	64,232,769
TOTAL EXPENDITURES	63,320,888	911,881	64,232,769
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,385,217)	(905,547)	(25,290,764)
OTHER FINANCING SOURCES (USES)			
Transfers in	22,374,214	1,044,000	23,418,214
Transfers out	(663,352)	-	(663,352)
Proceeds from loan	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	21,710,862	1,044,000	22,754,862
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$ (2,674,355)	138,453	\$ (2,535,902)
FUND BALANCE			
Beginning of year		1,677,213	
End of year		\$ 1,815,666	

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

BUILDINGS AND IMPROVEMENTS CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	PRIOR YEARS ACTUAL	CURRENT YEAR ACTUAL	PROJECT TO DATE ACTUAL	PROJECT BUDGET
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	648,571	-	648,571	-
Service charges, fees and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	3,631,922	126	3,632,048	-
Miscellaneous	356,877	-	356,877	-
TOTAL REVENUES	4,637,370	126	4,637,496	-
EXPENDITURES				
Public Safety				
Current				
Executive	-	-	-	-
Civil and Support	-	-	-	-
Finance & Administrative	-	-	-	-
Fleet	-	-	-	-
Revenue & Taxation	-	-	-	-
Operations	-	-	-	-
Special Operations	-	-	-	-
Technical Services	-	-	-	-
Internal Management	-	-	-	-
Criminal Investigations	-	-	-	-
Special Investigations	-	-	-	-
Narcotics	-	-	-	-
Corrections	-	-	-	-
Non-departmental	-	-	-	-
Capital Outlay				
Management Services	59,599,433	280,495	59,879,928	-
TOTAL EXPENDITURES	59,599,433	280,495	59,879,928	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(54,962,063)	(280,369)	(55,242,432)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	43,268,333	300,000	43,568,333	-
Transfers out	(18,000,000)	-	(18,000,000)	-
Proceeds from sale of bonds	30,004,604	-	30,004,604	316,991
Bond issuance costs	(232,470)	-	(232,470)	-
TOTAL OTHER FINANCING SOURCES (USES)	55,040,467	300,000	55,340,467	316,991
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$ 78,404	19,631	\$ 98,035	\$ 316,991
FUND BALANCE				
Beginning of year		78,404		
End of year		<u>\$ 98,035</u>		

OTHER INFORMATION

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2021

FUNDING AGENCY/ GRANT	ASSISTANCE				GRANT PERIOD		EXPENDITURES	REVENUE
	LISTING	PASS THRU	GRANT ID			TOTAL	CY REVENUE	
	NUMBER	ENTITY NUMBER	NUMBER	FROM	TO	EXPENDITURES	RECOGNIZED	
FEDERAL AWARDS								
U.S. DEPARTMENT OF JUSTICE								
DIRECT PROGRAMS:								
Bureau of Justice Administration								
Edward Byrne Memorial Justice Assistance Grant- 2017	16.738	Direct	2017-DJ-BX-0277	1-Oct-16	30-Sep-20	16,882	16,882	
Edward Byrne Memorial Justice Assistance Grant- 2018	16.738	Direct	2018-DJ-BX-0272	1-Oct-17	30-Sep-21	20,000	20,000	
Edward Byrne Memorial Justice Assistance Grant- 2019	16.738	Direct	2019-DJ-BX-0166	1-Oct-18	30-Sep-22	20,698	20,698	
Edward Byrne Memorial Justice Assistance Grant- 2020	16.738	Direct	2020-DJ-BX-0390	1-Oct-19	30-Sep-23	59,154	59,154	
						116,734	116,734	
Federal Bureau of Investigation								
Joint Terrorism Task Force 19/20	16 Unknown	Direct	FBI 19/20	1-Oct-19	30-Sep-20	4,442	4,442	
Joint Terrorism Task Force 20/21	16 Unknown	Direct	FBI 20/21	1-Oct-20	30-Sep-21	16,123	16,123	
Child Exploitation Task Force 19/20	16 Unknown	Direct	FBI 19/20	1-Oct-19	30-Sep-20	4,213	4,213	
Child Exploitation Task Force 20/21	16 Unknown	Direct	FBI 20/21	1-Oct-20	30-Sep-21	10,362	10,362	
Civil Rights Task Force 19/20	16 Unknown	Direct	FBI 19/20	1-Oct-19	30-Sep-20	4,060	4,060	
Civil Rights Task Force 20/21	16 Unknown	Direct	FBI 20/21	1-Oct-20	30-Sep-21	8,905	8,905	
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 19/20	16 Unknown	Direct	NOGVCTF 19/20	1-Oct-19	30-Sep-20	7,043	7,043	
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 20/21	16 Unknown	Direct	NOGVCTF 20/21	1-Oct-20	30-Sep-21	21,628	21,628	
New Orleans Violent Crime Task Force 19/20	16 Unknown	Direct	NOVCTF 19/20	1-Oct-19	30-Sep-20	4,329	4,329	
New Orleans Violent Crime Task Force 20/21	16 Unknown	Direct	NOVCTF 20/21	1-Oct-20	30-Sep-21	12,861	12,861	
USSR-United States Secret Service 19/20	16 Unknown	Direct	USSR 19/20	1-Oct-19	30-Sep-20	8,151	8,151	
USSR-United States Secret Service 20/21	16 Unknown	Direct	USSR 20/21	1-Oct-20	30-Sep-21	2,616	2,616	
						104,733	104,733	
Office of Justice Programs								
FY 19 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012	Direct	19-NOR-233-AFF	1-Oct-19	30-Sep-20	10,013	10,013	
FY 20 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012	Direct	20-NOR-233-AFF	1-Oct-20	30-Sep-21	33,472	33,472	
FY 19 DNA Backlog Grant	16.741	Direct	2019-DN-BX-0024	1-Jan-20	31-Dec-21	200,000	200,000	
FY 20 DNA Backlog Grant	16.741	Direct	2020-DN-BX-0117	1-Oct-20	30-Sep-22	51,200	51,200	
FY15 BJA Human Trafficking	16.320	Direct	2015-VT-BX-K057	1-Oct-15	31-Jan-19	(1,596)	(1,596)	
FY18 BJA Human Trafficking	16.320	Direct	2018-VT-BX-K087	1-Oct-18	30-Sep-21	194,708	194,708	
						487,797	487,797	
Drug Enforcement Administration								
DEA- State and Local Task Force Overtime Assignment 19/20	16.004	Direct	DEA 19/20	1-Oct-19	30-Sep-20	17,267	17,267	
DEA- State and Local Task Force Overtime Assignment 20/21	16.004	Direct	DEA 20/21	1-Oct-20	30-Sep-21	37,505	37,505	
						54,772	54,772	
U.S. Marshall's Office								
Equitable Sharing of Federally Forfeited Property	16.922	Direct	LA0160000	1-Jul-20	30-Jun-21	285,133	24,704	
US Marshall's Overtime 2020	16 Unknown	Direct	JLEO-20-0192	1-Oct-19	30-Sep-20	12,308	12,308	
US Marshall's Overtime 2021	16 Unknown	Direct	JLEO-21-0192	1-Oct-20	30-Sep-21	18,019	18,019	
US Marshall's MCU This is the Way Home 2021	16 Unknown	Direct	M-21-A34-000379	1-Mar-21	14-Jun-21	4,987	4,987	
						320,447	60,018	
PASSED-THROUGH								
Passed Through Louisiana Department of Public Safety and Corrections								
National Criminal History Improvement Program (NCHP-LAAFIS) - FY20/21	16.554	Direct	AFIS 20/21	1-Jul-20	30-Jun-21	383,460	383,460	
						383,460	383,460	
Passed Through Louisiana Commission and Law Enforcement:								
Coverdell Crime Lab 2019	16.742	2019-CD-BX-0014	2019-CD-01-5298	1-Jan-20	30-Nov-20	14,631	14,631	
Combustion Investigation 2019	16.588	2019-WF-AX-0043	2019-WF-01-5322	1-Jan-20	31-Dec-20	21,234	21,234	
Combustion Investigation 2020	16.588	2020-WF-AX-0057	2020-WF-01-5900	1-Jan-21	31-Dec-21	16,733	16,733	
VOCA Child Abuse Prevention	16.575	2018-V2-GX-0042	2018-VA-03-4931	1-Jan-20	30-Jun-21	48,732	48,732	
Street Sales Disruption	16.738	2017-MU-BX-0088	2017-DJ-01-4861	1-Oct-19	30-Sep-20	17,625	17,625	
Street Sales Disruption	16.738	2018-MU-BX-0441	2018-DJ-01-5614	1-Oct-20	30-Sep-21	36,309	36,309	
CESF	16.751	2020-VD-BX-0261	2020-DJ-01-5877	1-Jan-21	31-Oct-21	27,026	27,026	
NCS-X Project	16.734	2015-VF-GX-K155	2015-NX-01-4744	1-Jan-19	31-Aug-21	969,760	969,760	
						1,152,030	1,152,030	
TOTAL - U.S. DEPARTMENT OF JUSTICE								
						2,619,993	2,359,564	
U.S. DEPARTMENT OF HOMELAND SECURITY								
DIRECT PROGRAMS:								
TSA K-9 Explosive Detection Team Program 20/21	97 Unknown	Direct	70T02020T9NNCP454	1-Jul-20	31-Dec-21	187,417	187,417	
						187,417	187,417	
PASSED-THROUGH								
Passed through Louisiana Governor's Office of Homeland Security								
Office of Public Assistance:								
Disaster Grants - Public Assistance (Hurricane BARRY LA 4358)	97.036	Direct	4358-DR-LA	Project Completion		(1,217)	(1,217)	
Disaster Grants - Public Assistance (Hurricane BARRY LA LSA)	97.036	Direct		Project Completion		29,355	29,355	
Disaster Grants - CARES ACT	21.019	Direct		Project Completion		3,297,100	3,297,100	
Disaster Grants - Public Assistance (Hurricane ZETA LA 4457)	97.036	Direct	4577-DR-LA	Project Completion		201,483	201,483	
Disaster Grants - Public Assistance (Hurricane LAURA LSA)	97.036	Direct		Project Completion		601,369	601,369	
						4,128,090	4,128,090	
Passed through Louisiana Governor's Office of Homeland Security								
FY 19 Port Security Grant Program: SWAT Gear	97.056	Direct	EMW-2019-PU-00057-S01	1-Sep-19	31-Aug-22	13,426	13,426	
FY 20 Port Security Grant Program: SWAT Gear	97.056	Direct	EMW-2020-PU-00514-S01	1-Sep-20	31-Aug-23	216,630	216,630	
Operation Stonegarden 2019	97.067	Direct	EMW-2019-SS-00014-S01	1-Sep-19	28-Feb-22	56,297	56,297	
Operation Stonegarden 2020	97.067	Direct	EMW-2020-SS-00057-S01	1-Sep-20	28-Feb-23	868	868	
						287,221	287,221	
TOTAL - US DEPARTMENT OF HOMELAND SECURITY								
						4,602,728	4,602,728	

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2021

FUNDING AGENCY/ GRANT	ASSISTANCE LISTING	PASS THRU ENTITY NUMBER	GRANT ID NUMBER	GRANT PERIOD		EXPENDITURES TOTAL	REVENUE CY REVENUE
	NUMBER			FROM	TO	EXPENDITURES	RECOGNIZED
U.S. DEPARTMENT OF THE TREASURY							
DIRECT PROGRAMS:							
U.S. Immigration and Customs Enforcement							
Equitable Sharing of Federally Forfeited Property	16 922	Direct	LA0260000	1-Jul-20	30-Jun-21	18,588	338,654
State and Local Law Enforcement Overtime (Operation SLOTT) - 19/20	21 Unknown	Direct	SLOTT 19/20	1-Oct-19	30-Sep-20	3,378	3,378
State and Local Law Enforcement Overtime (Operation SLOTT) - 20/21	21 Unknown	Direct	SLOTT 20/21	1-Oct-20	30-Sep-21	3,558	3,558
TOTAL - U.S. DEPARTMENT OF THE TREASURY						25,524	345,590
SOCIAL SECURITY ADMINISTRATION							
DIRECT PROGRAMS:							
Immater Incentive Payment Program (PL 100-503) 19/20	96 006	Direct	SOC SEC 19/20	1-Jul-19	30-Jun-20	-	-
Immater Incentive Payment Program (PL 100-503) 20/21	96 006	Direct	SOC SEC 20/21	1-Jul-20	30-Jun-21	47,600	47,600
TOTAL - SOCIAL SECURITY ADMINISTRATION						47,600	47,600
OFFICE OF NATIONAL DRUG CONTROL POLICY							
DIRECT PROGRAMS:							
19 HDTA- State & Local Assistance- Louisiana Gulf Coast HDTA	95 001	Direct	G19GC0001A	1-Jan-19	31-Dec-20	1,332,835	1,332,835
20 HDTA- State & Local Assistance- Louisiana Gulf Coast HDTA	95 001	Direct	G20GC0001A	1-Jan-20	31-Dec-21	2,796,881	2,796,881
21 HDTA- State & Local Assistance- Louisiana Gulf Coast HDTA	95 001	Direct	G21GC0001A	1-Jan-21	31-Dec-22	772,579	772,579
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY						4,902,295	4,902,295
FEDERAL HIGHWAY ADMINISTRATION							
PASSED-THROUGH							
Passed Through Louisiana Highway Safety Commission:							
Louisiana Highway Safety- 19/20	20 600	Direct	2020-30-30	1-Oct-19	30-Sep-20	13,396	13,396
Louisiana Highway Safety- 20/21	20 600	Direct	2021-30-30	1-Oct-20	30-Sep-21	33,539	33,539
TOTAL - FEDERAL HIGHWAY ADMINISTRATION						46,935	46,935
TOTAL FEDERAL AWARDS						12,245,075	12,304,712
STATE AND LOCAL AWARDS							
JEFFERSON PARISH COMMUNITY JUSTICE AGENCY							
Westbank/Gretna Task Force 19/20	N/A		Gretna Task Force 19/20	1-Jul-19	30-Jun-20	30,485	30,485
Westbank/Gretna Task Force 20/21	N/A		Gretna Task Force 20/21	1-Jul-20	30-Jun-21	95,580	95,580
Total						126,065	126,065
TOTAL STATE AND LOCAL AWARDS						126,065	126,065
GRAND TOTAL						12,371,140	12,430,777

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2021

FUNDING AGENCY/ GRANT	ASSISTANCE		GRANT ID NUMBER	GRANT PERIOD		EXPENDITURES	REVENUE
	LISTING NUMBER	PASS THRU ENTITY NUMBER		FROM	TO	TOTAL EXPENDITURES	CY REVENUE RECOGNIZED

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, 2021. 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.
- 3) New Reporting Requirement for Equitable Sharing (ESAC) Funds Per Louisiana Office of the Legislative Auditor:
Expenditures reported on the Annual ESAC Certification Report must be reflected in the SEFA, which differs from revenue by \$59,637.

RECONCILIATION TO GENERAL LEDGER

Total grant revenues per above:	
PY Accrual (Deferral)	\$ (17,610,206)
Grant Assistance Received	28,300,492
CY Accrual (Deferral)	1,740,491
Net Grant Revenues Recognized Per the Schedule	<u>\$ 12,430,777</u>

Revenues per General Ledger:

001-41110-0-00-00000 Federal Grants	\$ 292,840
001-41120-0-00-00000 Federal Grants - Pass Through	4,812,906
001-41510-0-00-00000 State Grants	-
013-45110-0-00-00000 Drug Enforcement Fund	363,338
020-41120-0-00-40031 Street Sales Disruption Grant	53,934
023-41110-0-00-41320, 41330 & 41340 DNA Backlog & Capacity	251,200
023-41110-0-00-xxxxx TSA GRANTS	187,417
023-41110-0-00-xxxxx HIDTA:	4,902,296
023-41110-0-00-xxxxx HOMELAND SECURITY (SHSP/UASD) & (GOSHEP) :	
41110-0-00-46224	13,427
41110-0-00-46226	216,630
41110-0-00-46240	(1,396)
41110-0-00-46270	56,298
41110-0-00-46280	869
41110-0-00-46290	194,708
024-41510-3-03-60500 LCLE-PASS Through	969,760
024-41510-3-03-60470	-
087-41110-0-00-44200 Law Enforcement Block Grants - 2017	16,882
087-41110-0-00-44300 Law Enforcement Block Grants - 2018	20,000
087-41110-0-00-44400 Law Enforcement Block Grants - 2019	20,698
087-41110-0-00-44400 Law Enforcement Block Grants - 2020	59,154

Total Revenues Per General Ledger:	<u>\$ 12,430,777</u>
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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:

\$5,151,106 is the amount of cash on hand in the property tax collector bank accounts on June 30, 2021;

He further deposed and said:

All itemized statements of the amount of taxes collected for fiscal year 2021 (tax year 2020), by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected for the fiscal year 2021 (tax year 2020), 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 10 day of December, 2021, in my office in Harvey, Louisiana.



Signature - Notary Public

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

Commission

JEFFERSON PARISH SHERIFF'S OFFICE

TAXROLL STATUS REPORT - 2020 TAX ROLL YEAR
AS OF JUNE 30, 2021

Tax Code	Taxing Body	Mills Levied	Original 2020 Tax Levy	Supplements	Reductions	Adjudicated Supplements	2020 Collectible Tax Roll	Collections Made	Refunds	Refunds To Process	Net Collections	Amount To Be Collected	Tax Roll Not Yet Collected
01M	Parish - Kenner Only	0.63	\$ 354,273	\$ 95	\$ (1,946)	\$ 181	\$ 352,603	\$ 348,791	\$ (605)	\$ (38)	\$ 348,149	\$ 4,454	1.26%
02M	Parish of Jefferson	1.27	4,314,586	5,977	(27,244)	1,737	4,295,057	4,259,101	(9,846)	(702)	4,248,554	46,503	1.08%
03M	Jefferson Library Maintenance	6.00	23,757,643	29,138	(147,245)	9,933	23,649,469	23,443,298	(52,274)	(3,676)	23,387,348	262,121	1.11%
04M	Jefferson Health Unit	2.08	8,235,973	10,101	(51,045)	3,444	8,198,473	8,127,001	(18,122)	(1,274)	8,107,605	90,868	1.11%
05M	Juvenile Detention Home	3.23	12,789,567	15,686	(79,267)	5,347	12,731,333	12,620,345	(28,121)	(1,979)	12,590,245	141,088	1.11%
06C	Coroner - Forensic Facility	0.95	3,761,653	2,622	(23,314)	1,573	3,742,534	3,711,882	(8,272)	(582)	3,703,028	39,506	1.06%
06M	Coroner - Office	0.54	2,138,203	4,614	(13,252)	894	2,130,458	2,109,912	(4,702)	(331)	2,104,879	25,579	1.20%
07M	Court & Judicial/Community Park	0.94	3,722,069	4,565	(23,068)	1,556	3,705,122	3,672,822	(8,187)	(576)	3,664,059	41,063	1.11%
09M	Jefferson Special Services District	2.35	7,194,250	10,903	(46,275)	2,892	7,161,770	7,098,784	(16,450)	(1,185)	7,081,149	80,621	1.13%
12M	Jefferson Transportation System	1.94	7,681,678	9,421	(47,609)	3,212	7,646,701	7,580,039	(16,897)	(1,189)	7,561,954	84,748	1.11%
13M	Jefferson Mobility Impaired Transportation	0.97	3,840,861	4,711	(23,805)	1,606	3,823,373	3,790,043	(8,448)	(594)	3,781,000	42,373	1.11%
14M	Ambulance Service Dist No. 2	10.92	541,855	225	(4,644)	299	537,736	536,341	(1,330)	(39)	534,972	2,763	0.51%
16M	Consolidated Garbage Dist No. 1	3.75	11,409,934	17,399	(73,845)	4,615	11,358,103	11,275,024	(26,251)	(1,891)	11,246,882	111,221	0.98%
21M	Jefferson Parish Sheriff	8.28	32,785,537	40,211	(203,199)	13,708	32,636,257	32,351,744	(72,126)	(5,073)	32,274,545	361,712	1.11%
23M	Consolidated Sewer District No. 1 (East & West)	3.36	10,287,387	15,590	(66,502)	4,134	10,240,608	10,165,333	(23,731)	(1,719)	10,139,883	100,726	0.98%
27M	Eastbank Consolidated Fire Protection District	23.21	43,882,589	72,977	(212,861)	5,788	43,748,492	43,494,929	(86,927)	(6,118)	43,401,884	346,608	0.79%
28M	Fire Protection District No. 3	18.48	3,515,764	785	(62,021)	1,409	3,455,937	3,441,481	(9,243)	(888)	3,431,349	24,588	0.71%
29M	Fire Protection District No. 5	18.60	3,740,980	5,890	(30,553)	4,436	3,720,754	3,695,837	(14,170)	(1,466)	3,680,201	40,553	1.09%
30M	Fire Protection District No. 9	20.96	1,040,043	433	(8,913)	574	1,032,137	1,029,460	(2,552)	(75)	1,026,833	5,304	0.51%
31M	Fire Protection District No. 6 - M	25.00	5,357,463	959	(48,373)	717	5,310,766	5,273,033	(15,028)	(909)	5,257,096	53,670	1.01%
32M	Fire Protection District No. 7 - M	25.00	4,351,903	25,828	(34,374)	10,960	4,354,317	4,304,991	(5,950)	(432.54)	4,298,607.87	55,709	1.28%
32B	Fire Protection District No. 7 - B	-	-	-	-	-	-	-	-	-	-	-	0.00%
33M	Fire Protection District No. 8 - M	23.15	7,827,278	1,503	(47,470)	4,148	7,785,459	7,721,204	(23,523)	(1,562)	7,696,119	89,340	1.15%
34	Consolidated Water District No. 1 10	3.33	12,327,132	15,975	(77,247)	5,169	12,271,028	12,176,539	(27,422)	(1,954)	12,147,164	123,864	1.01%
41M	Consolidated Recreation and Playground District	9.71	29,533,231	45,052	(191,204)	11,948	29,399,028	29,181,210	(67,996)	(4,895)	29,108,319	290,709	0.99%
42B	Playground District No. 2 - Sub Dist No. 1	-	-	-	-	-	-	-	-	-	-	-	0.00%
64B	Consolidated Drainage District No. 2 (SELA)	4.60	17,893,832	22,245	(110,932)	7,490	17,812,634	17,675,158	(39,517)	(2,802)	17,632,839	179,795	1.01%
64M	Consolidated Drainage District No. 2 - M	4.51	17,543,735	21,809	(108,761)	7,343	17,464,126	17,329,340	(38,744)	(2,747)	17,287,849	176,277	1.01%
69M	Community Center and Playground Dist No. 16	10.92	541,855	225	(4,644)	299	537,736	536,341	(1,330)	(39)	534,972	2,763	0.51%
73M	Jefferson Levee District (Eastbank)	3.88	10,557,595	12,975	(61,817)	2,511	10,511,265	10,442,674	(21,018)	(1,500)	10,420,156	91,109	0.87%
74M	Grand Isle Levee District	5.09	252,569	105	(2,165)	139	250,649	249,999	(620)	(18)	249,361	1,288	0.51%
75C	Jefferson Parish School Board - C	2.83	15,402,884	18,891	(95,464)	6,440	15,332,751	15,199,083	(33,891)	(2,384)	15,162,809	169,943	1.11%
75M	Jefferson Parish School Board - M	3.89	11,205,697	13,744	(69,451)	4,685	11,154,675	11,057,431	(24,656)	(1,734)	11,031,041	123,634	1.11%
75M	Jefferson Parish School Board - M	6.80	26,925,350	33,024	(166,878)	11,258	26,802,753	26,569,092	(59,244)	(4,167)	26,505,681	297,072	1.11%
75J	Jefferson Parish School Board - J	16.43	65,056,397	79,791	(403,206)	27,201	64,760,182	64,195,615	(143,145)	(10,067)	64,042,403	717,779	1.11%
77M	Grand Isle Port Commission	4.97	291,608	103	(2,113)	136	289,733	267,609	(605)	(18)	266,986	22,747	7.85%
79M	West Jefferson Levee District	9.59	10,878,016	14,304	(76,612)	9,214	10,824,922	10,696,342	(28,947)	(2,133)	10,665,261	159,661	1.47%
80M	Consolidated Road Lighting District	2.82	8,558,389	13,084	(55,356)	3,470	8,519,587	8,456,081	(19,574)	(1,422)	8,435,086	84,501	0.99%
81	Inspector General	0.47	1,426,425	2,181	(9,226)	578	1,419,958	1,409,375	(3,262)	(237)	1,405,875	14,082	0.99%
88	SNIBD	44.02	956,844	-	(5,646)	-	951,198	951,479	(2,311)	(330)	948,838	2,360	0.25%
91M	Jefferson Road Lighting District No. 7	5.46	270,927	113	(2,322)	150	268,868	268,171	(665)	(20)	267,486	1,382	0.51%
92M	Fire Protection District No. 4	17.32	868,056	-	(4,541)	348	863,863	810,786	(3,469)	-	807,317	56,546	6.55%
UNKN	Lafitte Area Levee Ind Levee	5.79	263,904	-	(1,127)	116	262,893	244,787	(899)	-	243,888	19,005	7.23%
		364.04	\$ 433,285,934	\$ 573,254	\$ (2,725,538)	\$ 181,658	\$ 431,315,308	\$ 427,768,508	\$ (970,069)	\$ (68,767)	\$ 426,729,672	\$ 4,585,636	1.06%

Note: This schedule includes only the activity related to the 2020 tax roll (i.e., the current year tax roll). Activity related to prior years' tax rolls is not presented

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

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

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

RECONCILIATION OF TAXROLL STATUS REPORT TO DISTRIBUTION SUMMARY REPORT

	Collections Made	Refunds	Refunds To Process	Net Collections
Per Taxroll Status Report (above)	\$ 427,768,508	\$ (970,069)	\$ (68,767)	\$ 426,729,672
Other Collections	1,062,333	-	-	1,062,333
Refunds Not Yet Processed	-	-	68,767	68,767
Refunds of Cost	-	(135,485)	-	(135,485)
Per Distribution Report	428,830,841	(1,105,554)	-	427,725,288
Collections of Costs, Fees, etc.	613,652	-	-	613,652
Security Districts	586,612	-	-	586,612
Total Per Distribution Report	430,031,105	(1,105,554)	-	428,925,552
Interest on delinquent payments	793,607	-	-	793,607
Total Collections	430,824,712	(1,105,554)	-	429,719,158
Other Collections	7,874	-	-	7,874
State Revenue Sharing	-	-	-	-
Total Distributed to Date	\$ 430,832,586	\$ (1,105,554)	\$ -	\$ 429,727,032
				\$ 429,727,032
				\$ 0

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

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

<u>Purpose</u>	<u>Amount</u>	
Salary	197,019	(1)
Benefits - Retirement - Employer Required Contributions	24,187	(2)
Benefits - Insurance (Group Health)	16,626	(3)
Benefits - Other	2,898	(4)
Car Allowance	-	(5)
Vehicle Provided by Agency	Yes	(5)
Per Diem	-	
Reimbursements	-	
Membership Dues	5,543	(6)
Travel (meal per diems)		
Tuition and Registration Fees	540	(7)
Conference Travel (Airfare, Lodging, Conference Expenses)	3,077	(7)
Continuing Professional Education Fees	-	
Housing	-	
Unvouchered Expenses	-	
Special Meals	-	

Notes to Schedule:

- (1) The Sheriff's salary is set by state statutes and includes a 10% expense allowance.
- (2) The Sheriff is a member of the Louisiana Sheriff's Pension and Relief Fund, as are all full-time employees of the Sheriff's Office. The employer contribution rate for 2021 was 12.25% of eligible salary. This represents that contribution cost to the office.
- (3) The Sheriff's Office is self-insured for group health coverage. All full-time employees are covered by the health plan upon hire. Under state law, the Sheriff's Office pays 100% of the employee-only coverage. The Sheriff's Office also pays a percent of family, spousal or child coverage. This amount represents the cost to the office.
- (4) The Sheriff's Office provides some supplemental insurance coverage to each of its employees, including a term life policy, accidental death and dismemberment, short-term disability, and professional liability. The Sheriff pays 100% of these costs. This amount represents the cumulative cost of these coverages.
- (5) The Sheriff is assigned a departmental take-home vehicle; however, no amount is considered taxable under the IRS rules for vehicles provided to Law Enforcement Officers. The use of the vehicle is considered to be a "working condition benefit" and it meets the definition of a "qualified non-personal use vehicle". While some personal use is allowed, the car is primarily used for public safety/business purposes. Use of the vehicle is limited to in-parish travel (in general) and personal use is typically made up of commuting. The Sheriff pays an "in-parish" vehicle usage fee of \$100/month as per office policy.
- (6) Amount represents membership dues to various professional organizations related to the position of Sheriff such as, the National Sheriff's Association (NSA), the Major Counties Association, and the Louisiana State Bar Association (LSBA).
- (7) Includes attendance at various conferences such as for the NSA's Mid-winter conference, Jefferson Bar Association conference, the IACP conference, and the LSA's annual conference.

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

Jefferson Parish Sheriffs Office

LLA Entity ID #111111-11111

Reporting Period 07/01/2020 - 12/31/2020

Cash Basis Presentation

Beginning Balance of Amounts Collected (i.e. cash on hand) 173,243.56

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

Add: Collections

Civil Fees	.00
Bond Fees	196.98
Asset Forfeiture/Sale	.00
Pre-Trial Diversion Program Fees	.00
Criminal Court Costs/Fees	960,988.19
Criminal Fines - Contempt	256,326.42
Criminal Fines - Other	505,760.76
Restitution	.00
Probation	126,670.38
Service/Collection Fees	6,352.39
Interest Earnings On Collected Balances	.00
Other	4,511.20
Subtotal Collections:	1,860,806.32

Less: Disbursements to Governments & Nonprofits

JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL COURT COSTS/FEES	227,230.59
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - CONTEMPT	178,714.29
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - OTHER	261,900.18
JEFFERSON PARISH FINANCE DEPARTMENT-PROBATION	111,019.64
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL COURT COSTS/FEES	65,753.33
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - CONTEMPT	28,217.36
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - OTHER	41,345.81
TREASURER, STATE OF LA - CMIS-CRIMINAL COURT COSTS/FEES	10,191.20
TREASURER, STATE OF LOUISIANA (HCAP)-CRIMINAL COURT COSTS/FEES	790.93
TREASURER, STATE OF LA. (GNOEC)-CRIMINAL COURT COSTS/FEES	245.85
OFFICE OF STATE POLICE-CRIMINAL COURT COSTS/FEES	14,173.04
LA. WILDLIFE & FISHERIES-CRIMINAL COURT COSTS/FEES	38.24
LA COMMISSION ON LAW ENFORCEMENT-CRIMINAL COURT COSTS/FEES	28,288.73
JEFFERSON PARISH CORONER'S OFFICE-CRIMINAL COURT COSTS/FEES	5,722.72
JEFF PARISH CLERK OF COURTS-BOND FEES	18.29
JEFF PARISH CLERK OF COURTS-CRIMINAL COURT COSTS/FEES	144,775.70
INDIGENT DEFENDER BOARD-CRIMINAL COURT COSTS/FEES	160,569.82
INDIGENT DEFENDER BOARD-CRIMINAL FINES - OTHER	361.50
INDIGENT DEFENDER BOARD-SERVICE/COLLECTION FEES	6,540.22
CITY OF KENNER-CRIMINAL COURT COSTS/FEES	686.66
CITY OF HARAHAN-CRIMINAL COURT COSTS/FEES	93.20
CITY OF WESTWEGO-CRIMINAL COURT COSTS/FEES	95.26
CRIME STOPPERS, INC.-CRIMINAL COURT COSTS/FEES	6,860.81

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

CITY OF GRETNA-CRIMINAL COURT COSTS/FEES	81.14
TREASURER, STATE OF LA. (SCITF)-CRIMINAL COURT COSTS/FEES	9,052.97
TREASURER, STATE OF LA. (SOTTF)-PROBATION	5,270.09
JEFFERSON PARISH SCHOOL BOARD-CRIMINAL FINES - OTHER	224.18
SUPREME COURT OF LOUISIANA (JC)-CRIMINAL COURT COSTS/FEES	1,617.46
	1,309,879.21

Less: Amounts Retained by Collecting Agency

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	41,376.38
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	0.00
Amounts Self-Disbursed	
SHERIFF'S GENERAL FUND-BOND FEES	45.71
SHERIFF'S GENERAL FUND-CRIMINAL COURT COSTS/FEES	80,906.17
SHERIFF'S GENERAL FUND-CRIMINAL FINES - CONTEMPT	28,217.36
SHERIFF'S GENERAL FUND-OTHER	84.81
OVER/UNDER AMOUNT	953.04
Subtotal Amounts Retained by Collecting Agency	151,583.47

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

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

Subtotal Disbursements/Retainage 1,461,462.68

Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand) 572,587.20

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

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

Jefferson Parish Sheriffs Office

LLA Entity ID #111111-11111

Reporting Period 01/01/2021 - 06/30/2021

Cash Basis Presentation

Beginning Balance of Amounts Collected (i.e. cash on hand) 572,587.20

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

Add: Collections

Civil Fees	.00
Bond Fees	54.83
Asset Forfeiture/Sale	.00
Pre-Trial Diversion Program Fees	.00
Criminal Court Costs/Fees	2,795,537.38
Criminal Fines - Contempt	805,689.39
Criminal Fines - Other	1,888,111.94
Restitution	.00
Probation	313,419.31
Service/Collection Fees	16,521.31
Interest Earnings On Collected Balances	.00
Other	10,236.60
Subtotal Collections:	5,829,570.76

Less: Disbursements to Governments & Nonprofits

JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL COURT COSTS/FEES	836,586.47
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - CONTEMPT	547,951.73
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - OTHER	1,343,228.56
JEFFERSON PARISH FINANCE DEPARTMENT-PROBATION	279,617.88
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL COURT COSTS/FEES	259,455.72
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - CONTEMPT	86,516.89
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - OTHER	212,079.58
TREASURER, STATE OF LA - CMIS-CRIMINAL COURT COSTS/FEES	39,879.93
TREASURER, STATE OF LOUISIANA (HCAP)-CRIMINAL COURT COSTS/FEES	2,456.97
TREASURER, STATE OF LA. (GNOEC)-CRIMINAL COURT COSTS/FEES	660.94
OFFICE OF STATE POLICE-CRIMINAL COURT COSTS/FEES	26,298.73
LA. WILDLIFE & FISHERIES-CRIMINAL COURT COSTS/FEES	15.00
LA COMMISSION ON LAW ENFORCEMENT-CRIMINAL COURT COSTS/FEES	73,060.48
JEFFERSON PARISH CORONER'S OFFICE-CRIMINAL COURT COSTS/FEES	13,704.42
JEFF PARISH CLERK OF COURTS-BOND FEES	57.78
JEFF PARISH CLERK OF COURTS-CRIMINAL COURT COSTS/FEES	440,584.71
INDIGENT DEFENDER BOARD-CRIMINAL COURT COSTS/FEES	622,255.19
INDIGENT DEFENDER BOARD-CRIMINAL FINES - OTHER	2,364.25
INDIGENT DEFENDER BOARD-SERVICE/COLLECTION FEES	13,930.42
CITY OF KENNER-CRIMINAL COURT COSTS/FEES	1,924.66
CITY OF HARAHAN-CRIMINAL COURT COSTS/FEES	122.30
CITY OF WESTWEGO-CRIMINAL COURT COSTS/FEES	105.21
CRIME STOPPERS, INC.-CRIMINAL COURT COSTS/FEES	26,620.25

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

TOWN OF GRAND ISLE-CRIMINAL COURT COSTS/FEES	50.00
CITY OF GRETNAL-CRIMINAL COURT COSTS/FEES	218.86
TREASURER, STATE OF LA. (SCITF)-CRIMINAL COURT COSTS/FEES	29,785.42
TREASURER, STATE OF LA. (SOTTF)-PROBATION	10,469.34
JEFFERSON PARISH SCHOOL BOARD-CRIMINAL FINES - OTHER	127.82
SUPREME COURT OF LOUISIANA (JC)-CRIMINAL COURT COSTS/FEES	6,405.87
	4,876,535.38

Less: Amounts Retained by Collecting Agency

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	212,097.01
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	0.00
Amounts Self-Disbursed	
SHERIFF'S GENERAL FUND-BOND FEES	144.55
SHERIFF'S GENERAL FUND-CRIMINAL COURT COSTS/FEES	225,867.86
SHERIFF'S GENERAL FUND-CRIMINAL FINES - CONTEMPT	86,516.89
SHERIFF'S GENERAL FUND-OTHER	270.28
OVER/UNDER AMOUNT	11,141.29
Subtotal Amounts Retained by Collecting Agency	536,037.88

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

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

Subtotal Disbursements/Retainage	5,412,573.26
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	989,584.70

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

STATISTICAL SECTION





STATISTICAL SECTION NARRATIVE

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

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JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

TABLE 1

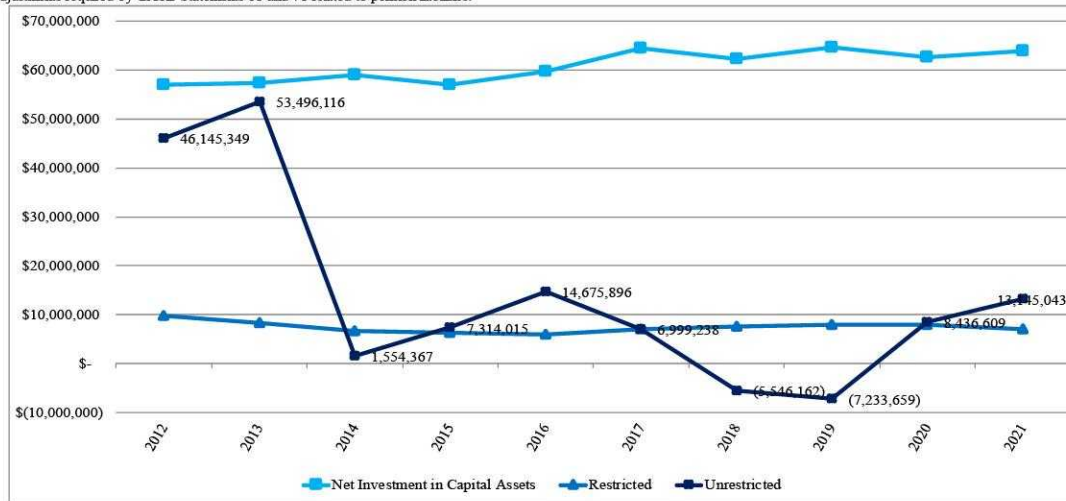
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASED OF ACCOUNTING)

(UNAUDITED)

	2012	2013	(1) 2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
Net Investment in Capital Assets	\$ 56,942,313	\$ 57,400,787	\$ 59,055,613	\$ 57,080,147	\$ 59,672,449	\$ 64,391,627	\$ 62,376,088	\$ 64,740,267	\$ 62,593,957	\$ 63,869,373
Restricted										
911 Emergency Communications	4,599,345	6,199,781	6,064,003	6,221,370	5,846,598	5,513,724	6,490,996	7,125,734	6,206,048	7,087,885
Debt Service	215	817	453	71	674	279	382	185	-	-
Construction	774,562	-	-	-	-	-	-	-	-	-
Claims and Judgments	4,484,174	2,132,751	679,918	-	-	1,498,965	1,098,815	774,136	1,738,914	-
Unrestricted	46,145,349	53,496,116	1,554,367	7,314,015	14,675,896	6,999,238	(5,546,162)	(7,233,659)	8,436,609	13,145,043
TOTAL GOVERNMENTAL ACTIVITIES NET POSITION	\$ 112,945,958	\$ 119,230,252	\$ 67,354,354	\$ 70,615,603	\$ 80,195,617	\$ 78,403,833	\$ 64,420,119	\$ 65,406,663	\$ 78,975,528	\$ 84,102,301

NOTES:

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



EXPENSES AND REVENUE
LAST TEN FISCAL YEARS
(ACCRUAL BASED OF ACCOUNTING)

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities:										
Public Safety										
Executive	\$ 1,000,118	\$ 1,060,985	\$ 1,017,289	\$ 1,104,874	\$ 965,621	\$ 1,662,142	\$ 1,931,283	\$ 1,525,868	\$ 1,585,709	\$ 1,688,724
Management Services	12,667,751	12,956,160	13,534,956	12,868,149	13,616,751	13,104,553	13,446,781	34,144,711	33,586,114	\$ 36,945,417
Finance and Administrative	9,585,890	9,729,961	10,075,299	11,248,184	11,539,343	11,367,771	11,458,242	6,737,200	5,631,538	\$ 5,809,163
Fleet	14,595,410	13,564,442	12,489,132	12,748,774	11,392,905	11,023,729	13,069,790	-	-	
Revenue and Taxation	3,459,727	3,286,041	3,247,624	3,872,359	3,564,091	3,472,475	1,510,326	5,834,371	3,961,296	\$ 4,050,632
Operations	22,202,679	23,224,794	22,595,108	22,763,550	22,808,960	24,599,544	27,148,492	23,427,110	26,546,643	\$ 26,571,072
Special Operations	4,375,301	6,049,249	4,383,286	5,149,953	4,881,433	5,601,166	4,117,517	6,250,361	5,991,368	\$ 7,946,321
Technical Services	15,127,681	17,281,779	18,153,634	18,397,173	18,700,879	19,604,658	19,677,278	17,106,166	19,758,646	\$ 18,680,958
Internal Management	1,916,858	1,483,852	1,013,074	587,863	613,514	667,075	1,083,151	829,528	840,487	\$ 815,544
Criminal Investigations	11,700,193	11,725,916	11,848,570	12,349,841	12,591,923	13,734,348	13,725,558	14,150,974	14,865,760	\$ 14,871,514
Special Investigations	9,825,741	9,556,757	10,247,417	9,616,545	9,870,223	11,412,317	11,073,382	10,298,903	10,551,572	\$ 15,634,009
Narcotics	4,869,626	4,222,232	4,240,403	4,385,646	4,637,320	5,064,879	4,979,199	5,745,156	6,632,296	
Corrections	22,973,991	23,575,235	23,559,157	23,841,527	24,017,738	25,538,712	26,220,598	25,894,475	27,974,858	\$ 30,959,415
Interest on Long-term Debt and fees	1,036,057	1,145,093	954,144	842,100	756,311	651,184	540,914	418,335	289,317	\$ 138,644
Total Governmental Activities Expenses	135,337,023	138,862,496	137,359,093	139,776,538	139,957,012	147,504,553	149,982,511	152,363,158	158,215,604	\$ 164,111,413
Total Primary Government Expenses	\$ 135,337,023	\$ 138,862,496	\$ 137,359,093	\$ 139,776,538	\$ 139,957,012	\$ 147,504,553	\$ 149,982,511	\$ 152,363,158	\$ 158,215,604	\$ 164,111,413
Program Revenue (See Table 3)										
Governmental Activities:										
Charges for Services										
Executive	\$ 204,147	\$ 219,818	\$ 134,766	\$ 100,495	\$ 79,414	\$ 171,291	\$ 173,013	\$ 166,502	\$ 176,654	\$ 181,306
Management Services	8,056,991	7,697,723	8,047,278	8,423,646	8,712,202	8,488,109	8,639,652	9,618,569	9,359,240	\$ 11,307,366
Finance and Administrative	2,748,263	2,733,937	2,969,211	2,990,964	3,219,371	3,205,307	4,113,750	5,127,894	6,427,355	\$ 5,331,108
Fleet	1,084,085	1,108,698	1,100,132	1,139,455	1,168,138	1,160,790	1,208,083	-	-	
Revenue and Taxation	99,121	96,807	102,287	31,822	-	-	-	-	-	
Operations	63,872	56,666	57,618	48,309	52,735	32,957	23,498	27,403	21,396	\$ 70,643
Special Operations	82,227	81,781	64,360	52,228	133,218	109,609	102,144	95,223	532,687	\$ 681,459
Technical Services	849,039	8,885	12,486	177,770	5,382	2,019	1,393	1,247	535	\$ 606
Internal Management	196	51	51	-	-	-	-	48	-	
Criminal Investigations	1,124,205	1,092,419	1,155,426	1,232,172	1,205,829	1,180,122	1,225,581	1,472,954	1,494,723	\$ 1,411,896
Special Investigations	420,738	416,413	415,989	428,218	417,710	467,082	463,150	461,009	8,221	\$ 18,812
Narcotics	122	1,655	2,872	2,306	2,926	689	1,442	1,776	1,231	
Corrections	3,170,606	3,085,132	3,033,528	3,439,618	3,890,157	3,805,120	3,710,216	3,524,284	4,077,104	\$ 5,269,690
Total Charges for Services	17,903,612	16,599,985	17,096,004	18,067,003	18,887,082	18,623,095	19,661,922	20,496,909	22,099,146	\$ 24,272,886
Operating Grants and Contributions	19,033,090	21,961,748	17,966,921	21,879,035	22,914,367	23,379,741	23,686,068	25,097,069	42,345,996	\$ 29,338,359
Capital Grants and Contributions	2,683,774	1,004,562	738,021	507,517	459,674	472,475	205	43,805	99,236	\$ 495,889
Total Governmental Activities Program Revenues	\$ 39,620,476	\$ 39,566,295	\$ 35,800,946	\$ 40,453,555	\$ 42,261,123	\$ 42,475,311	\$ 43,348,195	\$ 45,637,783	\$ 64,544,378	\$ 54,107,134
Net (Expense) Revenue										
TOTAL PRIMARY GOVERNMENT NET (EXPENSE)	\$ (95,716,547)	\$ (99,296,201)	\$ (101,558,147)	\$ (99,323,983)	\$ (97,695,889)	\$ (105,029,242)	\$ (106,634,316)	\$ (106,725,375)	\$ (93,671,226)	\$ (110,004,279)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

TABLE 2

EXPENSES AND REVENUE
LAST TEN FISCAL YEARS
(ACCRUAL BASED OF ACCOUNTING)

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities:										
Taxes										
Property Taxes	\$ 26,767,993	\$ 27,447,509	\$ 27,810,657	\$ 28,506,512	\$ 28,739,300	\$ 29,514,255	\$ 29,916,247	\$ 30,596,972	\$ 31,168,714	\$ 32,750,859
Property Taxes - Payments in Lieu of	-	-	-	-	-	88,949	90,974	50,849	89,217	\$ 117,432
Sales Taxes	20,922,633	22,622,549	22,131,936	22,955,740	22,390,927	22,873,663	23,214,151	23,204,060	23,727,197	\$ 27,539,466
Intergovernmental										
State Revenue Sharing	1,305,506	1,302,140	1,297,687	1,296,204	1,243,006	1,293,783	1,294,084	1,293,822	1,294,158	\$ 1,294,317
Video Poker Allocations	1,776,197	1,798,858	1,665,316	1,625,919	1,655,037	1,622,587	1,589,831	1,538,260	1,366,449	\$ 1,510,952
Commissions										
Commissions on Tax Collections	43,090,170	50,894,975	44,054,063	46,693,546	46,039,225	45,609,370	46,677,808	48,438,068	47,093,282	\$ 50,228,281
Charges for Services										
Court Attendance	225,522	172,890	428,181	298,215	336,514	337,341	293,600	320,026	297,064	\$ 292,593
Unrestricted Interest	111,741	285,712	263,475	345,267	352,734	878,547	1,013,896	1,085,982	1,164,382	\$ 418,510
Miscellaneous										
Gain (Loss) on Disposal of Capital Assets	33,844	163,821	532,309	3,257	691,059	(124,322)	-	71,906	5,655	\$ (543,813)
Subrogations	1,313,670	352,122	364,674	534,962	5,391,880	699,115	989,634	629,940	476,838	\$ 732,500
Other	495,804	539,919	334,100	324,610	436,221	444,170	309,050	482,035	557,135	\$ 789,954
Total Primary Government General Revenues	\$ 96,043,080	\$ 105,580,495	\$ 98,882,398	\$ 102,584,232	\$ 107,275,903	\$ 103,237,458	\$ 105,389,275	\$ 107,711,920	\$ 107,240,091	\$ 115,131,051
Extraordinary Items										
Forgiveness of CDL loan - FEMA	\$ -	\$ -	\$ 7,233,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Extraordinary Items	\$ -	\$ -	\$ 7,233,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Net Position										
Total Primary Government	\$ 326,533	\$ 6,284,294	\$ 4,557,524	\$ 3,261,249	\$ 9,580,014	\$ (1,791,784)	\$ (1,245,041)	\$ 986,545	\$ 13,568,865	\$ 5,126,772

NOTES:

(1) - The Sheriff began to report accrual information when it implemented GASB Statement No. 34 in fiscal year ended June 30, 2003.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

TABLE 3

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

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function/Program										
Governmental Activities:										
Public Safety										
Executive	\$ 231,281	\$ 243,684	\$ 155,050	\$ 157,454	\$ 136,795	\$ 241,694	\$ 259,230	\$ 241,341	\$ 255,605	\$ 245,824
Management Services	8,220,677	7,959,245	8,188,040	8,711,341	9,007,438	8,780,937	8,945,784	10,148,083	10,536,181	12,469,683
Finance and Administrative	4,472,078	3,761,580	3,829,737	4,022,916	4,535,940	4,124,562	4,965,430	6,146,698	23,968,805	10,626,933
Fleet	1,108,380	1,132,274	1,111,831	1,201,490	1,231,638	1,219,301	1,268,646	-	-	-
Revenue and Taxation	129,125	126,639	136,724	158,326	128,308	118,003	113,502	1,016,398	110,702	111,159
Operations	1,949,081	1,813,033	1,745,735	2,601,780	2,428,047	2,590,932	2,693,833	1,905,591	2,846,692	2,803,751
Special Operations	1,440,790	2,892,888	1,020,482	950,241	1,039,206	1,228,069	953,750	1,285,093	1,453,890	1,635,363
Technical Services	9,942,245	9,691,403	8,341,750	8,830,816	8,763,271	8,652,990	9,202,357	8,672,189	8,715,238	9,006,812
Internal Management	82,896	48,382	21,279	41,717	44,513	46,293	47,644	49,641	50,098	49,925
Criminal Investigations	1,956,680	1,930,517	1,960,856	2,498,055	2,523,045	2,497,167	2,617,254	2,954,024	3,079,336	2,941,578
Special Investigations	1,042,509	4,680,856	4,342,719	5,042,694	5,251,501	5,783,688	5,660,870	6,124,593	5,643,420	7,487,978
Narcotics	4,880,560	1,228,953	1,023,886	1,237,272	1,687,382	1,768,235	1,284,479	1,924,504	2,278,525	-
Corrections	4,164,174	4,056,841	3,922,857	4,999,453	5,484,039	5,423,440	5,335,416	5,169,628	5,605,886	6,728,128
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 39,620,476	\$ 39,566,295	\$ 35,800,946	\$ 40,453,555	\$ 42,261,123	\$ 42,475,311	\$ 43,348,195	\$ 45,637,783	\$ 64,544,378	\$ 54,107,134

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

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Committed	\$ 16,933,975	\$ 18,192,138	\$ 16,007,540	\$ 13,766,580	\$ 11,519,657	\$ 8,541,186	\$ -	\$ -	\$ -	\$ -
Assigned	13,195,835	10,123,193	8,011,591	10,835,309	10,826,281	12,837,360	10,999,907	11,899,316	12,405,422	18,949,935
Unassigned	17,356,624	31,560,605	35,006,900	36,195,083	40,086,050	34,895,036	43,046,232	42,549,190	57,709,424	65,659,097
Total General Fund	\$ 47,486,434	\$ 59,875,936	\$ 59,026,031	\$ 60,796,972	\$ 62,431,988	\$ 56,273,582	\$ 54,046,139	\$ 54,448,506	\$ 70,114,846	\$ 84,609,032
Major Funds										
Restricted	\$ 5,373,907	\$ 6,199,781	\$ 6,064,003	\$ 6,221,370	\$ 5,846,598	\$ 5,513,724	\$ 6,490,996	\$ 7,125,734	\$ 6,206,048	\$ 7,087,885
Assigned	11,647,912	8,813,983	10,307,506	9,448,529	9,165,763	10,593,674	5,722,183	1,703,899	1,755,642	1,913,726
Total Major Funds	\$ 17,021,819	\$ 15,013,764	\$ 16,371,509	\$ 15,669,899	\$ 15,012,361	\$ 16,107,398	\$ 12,213,179	\$ 8,829,633	\$ 7,961,690	\$ 9,001,611
Other Governmental Funds										
Restricted	\$ 215	\$ 817	\$ 453	\$ 71	\$ 674	\$ 279	\$ 382	\$ 185	\$ -	
Assigned	3,344,115	3,833,977	3,842,961	4,571,027	5,123,760	5,316,231	5,568,323	6,084,368	6,810,150	5,163,031
Total Other Governmental Funds	\$ 3,344,330	\$ 3,834,794	\$ 3,843,414	\$ 4,571,098	\$ 5,124,434	\$ 5,316,510	\$ 5,568,705	\$ 6,084,553	\$ 6,810,150	\$ 5,163,031
TOTAL ALL FUNDS	\$ 67,852,583	\$ 78,724,494	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783	\$ 77,697,490	\$ 71,828,023	\$ 69,362,692	\$ 84,886,686	\$ 98,773,674

NOTES:

- (1) The Jefferson Parish Sheriff implemented GASB Statement No. 54 in FY 2011 and restated the fund balances from the prior years into the current categories and format.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

TABLE 5

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

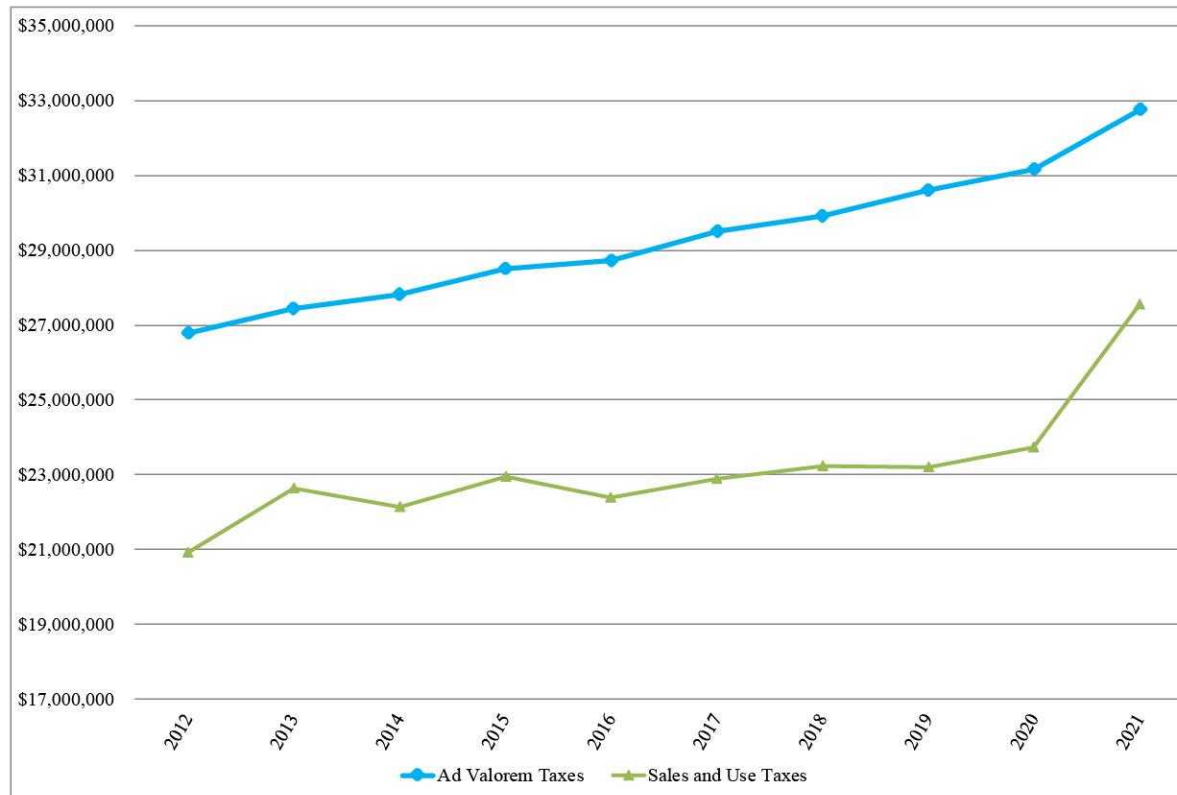
(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes (See Table 6)	\$ 47,690,626	\$ 50,070,058	49,042,593	51,462,252	51,130,227	52,476,867	53,221,372	53,853,295	54,983,717	60,407,757
Intergovernmental	30,436,146	30,983,949	26,995,332	27,125,587	27,348,403	27,834,132	28,120,411	29,840,794	46,577,251	24,904,405
Service charges, fees, and commissions	50,044,612	57,442,876	50,862,438	54,153,219	54,212,738	53,397,529	54,134,713	56,273,198	55,288,164	59,908,830
Fines and forfeitures	690,389	724,057	523,134	578,387	917,996	918,152	411,944	1,037,869	1,355,477	959,226
Interest	82,097	252,298	239,716	330,669	318,708	808,214	874,729	882,713	976,119	389,239
Miscellaneous	3,832,960	3,115,908	3,285,798	2,962,868	8,671,644	3,536,429	3,656,145	3,511,477	3,354,686	3,839,991
TOTAL REVENUES	\$ 132,976,230	\$ 142,609,146	\$ 131,849,011	\$ 136,612,982	\$ 142,599,716	\$ 138,971,323	\$ 140,619,316	\$ 145,398,346	\$ 162,564,814	\$ 160,409,448
Expenditures										
Current										
Public Safety										
Executive	\$ 990,758	\$ 998,408	\$ 966,508	\$ 1,071,916	\$ 948,806	\$ 1,656,654	\$ 1,842,048	\$ 1,417,429	\$ 1,460,847	\$ 1,524,256
Management Services	11,799,048	11,869,910	12,490,721	11,918,601	12,863,931	12,266,340	12,587,940	32,417,106	30,569,731	29,873,422
Finance and Administrative	7,945,682	8,552,384	10,991,212	10,097,096	10,422,384	9,385,884	9,586,625	3,846,368	5,791,296	4,964,171
Fleet	11,264,401	12,137,864	12,679,015	10,143,537	13,914,345	11,843,258	10,608,561	-	-	-
Revenue & Taxation	3,317,192	3,051,732	3,041,552	3,707,518	3,416,474	3,221,951	3,464,209	3,289,945	3,580,542	3,563,591
Operations	20,941,848	21,241,054	20,762,574	21,541,824	21,765,650	22,790,749	23,223,282	23,184,623	22,990,158	22,052,518
Special Operations	3,802,280	5,410,642	3,926,562	4,610,775	4,331,999	5,038,024	4,139,232	4,720,692	5,202,082	6,886,650
Technical Services	13,690,557	15,721,968	16,727,553	17,203,221	17,903,648	18,060,593	17,425,588	16,368,052	17,859,473	16,177,600
Internal Management	1,725,575	1,169,297	548,621	590,710	596,259	623,868	624,814	603,701	593,177	551,738
Criminal Investigators	11,162,177	10,845,558	11,073,340	11,870,236	12,238,692	12,905,125	12,854,004	13,170,250	13,131,113	12,541,671
Special Investigators	9,521,296	8,887,308	9,728,130	9,332,379	10,149,263	12,091,600	11,133,201	10,658,045	10,814,492	14,938,412
Narcotics	4,032,317	3,652,293	3,636,096	4,075,360	4,334,725	4,544,226	4,421,513	5,074,242	5,793,688	-
Corrections	21,961,680	21,844,968	22,064,181	22,973,475	23,292,035	23,953,657	24,799,837	24,067,371	24,883,121	27,499,762
Total Public Safety	\$ 121,624,811	\$ 125,403,386	\$ 127,736,674	\$ 129,096,648	\$ 136,176,211	\$ 138,381,929	\$ 136,910,854	\$ 138,731,824	\$ 140,669,320	\$ 139,673,791
Debt Service										
Principal	\$ 1,020,000	\$ 1,070,000	\$ 1,120,000	\$ 1,175,000	\$ 1,230,000	\$ 1,290,000	\$ 1,350,000	\$ 1,415,000	\$ 1,480,000	\$ 1,550,000
Interest	674,546	471,464	434,137	392,506	347,413	292,100	226,100	156,975	92,000	32,000
Capital outlay										
Public Safety										
Finance and Administrative	2,474,064	4,337,311	1,605,479	1,597,639	291,318	678,826	3,349,840	1,170,029	953,138	2,694,605
Management Services	4,171,441	191,493	47,537	96,991	741,750	5,200,579	2,637,531	3,844,547	668,915	280,495
Special Investigations	999,560	263,581	388,724	7,183	282,201	323,690	-	-	13,947	291,572
Narcotics	-	-	-	-	-	27,060	14,339	45,300	238	-
TOTAL EXPENDITURES	\$ 131,164,422	\$ 131,737,235	\$ 131,332,551	\$ 132,365,967	\$ 139,968,902	\$ 146,194,184	\$ 144,468,664	\$ 145,363,675	\$ 143,876,658	\$ 144,522,463
Excess (Deficiency) of Revenues Over Expenditures	1,811,808	10,871,911	516,460	4,247,015	3,530,814	(7,222,861)	(3,869,348)	34,671	18,688,156	15,886,985
Other Financing Sources (Uses)										
Transfers in	\$ 25,963,456	\$ 5,274,407	\$ 8,304,429	\$ 6,487,838	\$ 6,131,189	\$ 8,791,054	\$ 6,781,920	\$ 5,880,777	\$ 7,427,240	\$ 6,928,191
Transfers out	(25,963,456)	(5,274,407)	(8,304,429)	(6,487,838)	(6,131,189)	(10,791,054)	(8,782,037)	(8,360,777)	(10,591,401)	(8,928,188)
Capital leases	-	-	-	-	-	4,351,598	-	-	-	-
Payments to refunding escrow agent	(3,489,681)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (3,489,681)	\$ -	\$ -	\$ (2,450,000)	\$ (2,000,000)	\$ 2,351,568	\$ (2,000,117)	\$ (2,500,000)	\$ (3,164,161)	\$ (1,999,997)
Net Change in Fund Balances	\$ (16,677,673)	\$ 10,871,911	\$ 516,460	\$ 1,797,015	\$ 1,530,814	\$ (4,871,293)	\$ (5,869,465)	\$ (2,466,743)	\$ 15,523,995	\$ 13,886,988
Fund Balances										
Beginning of year	\$ 84,539,456	\$ 67,852,583	\$ 78,724,494	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783	\$ 77,697,498	\$ 71,239,434	\$ 69,362,691	\$ 84,886,686
End of year	\$ 67,852,583	\$ 78,724,494	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783	\$ 77,697,499	\$ 71,828,023	\$ 69,362,691	\$ 84,886,686	\$ 98,773,674
Debt Service as a percentage of noncapital expenditures	1.55%	1.25%	1.27%	1.23%	1.21%	1.18%	1.18%	1.18%	1.09%	1.09%

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

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Tax Revenues by Source										
Taxes										
Ad valorem taxes	\$ 26,767,993	\$ 27,447,509	\$ 27,810,657	\$ 28,506,512	\$ 28,739,300	\$ 29,514,255	\$ 29,916,247	\$ 30,596,972	\$ 31,168,714	\$ 32,750,859
Ad valorem taxes - Payments In Lieu Of Taxes	-	-	-	-	-	88,949	90,974	50,849	89,217	117,432
Sales and use taxes	20,922,633	22,622,549	22,131,936	22,955,740	22,390,927	22,873,663	23,214,151	23,204,060	23,725,786	27,539,466
TOTAL TAX REVENUES	\$ 47,690,626	\$ 50,070,058	\$ 49,942,593	\$ 51,462,252	\$ 51,130,227	\$ 52,476,867	\$ 53,221,372	\$ 53,851,881	\$ 54,983,717	\$ 60,407,757



JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

TABLE 7

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

(UNAUDITED)

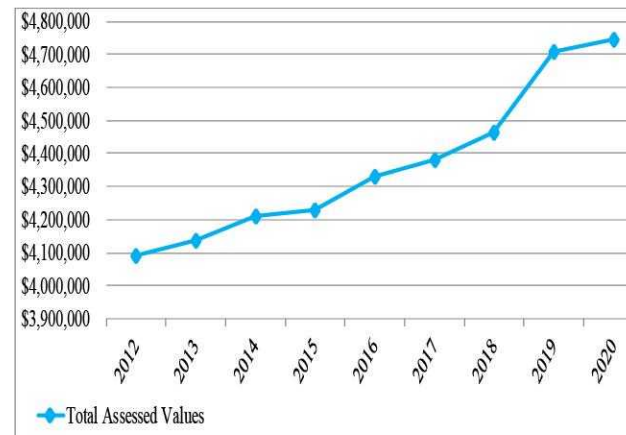
Fiscal Year	Tax Roll	(1) Real Estate	(1) Industrial and Commercial	(1) Public Service Corporations	Total Assessments	(2) Homestead Exempt	Total Taxable Assessed Value	Percentage Change From Prior Year	(4) Total Direct Tax Rate	(3) Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Taxable Value
2012	2011	3,164,652	677,201	163,067	4,004,920	757,359	3,247,561	0.40%	0.68	3,724,831	87.19%
2013	2012 (R)	3,237,553	686,109	165,633	4,089,295	751,271	3,338,024	2.79%	0.66	3,805,381	87.72%
2014	2013	3,265,555	705,590	165,078	4,136,223	746,756	3,389,467	1.54%	0.66	3,846,000	88.13%
2015	2014	3,307,755	723,192	179,681	4,210,628	742,507	3,468,121	2.32%	0.67	3,909,670	88.71%
2016	2015	3,329,095	712,036	186,918	4,228,049	741,598	3,486,451	0.53%	0.66	3,928,398	88.75%
2017	2016 (R)	3,450,825	684,425	196,172	4,331,422	740,238	3,591,184	3.00%	0.68	4,037,890	88.94%
2018	2017	3,503,897	682,789	196,062	4,382,748	743,245	3,639,503	1.35%	0.67	4,089,798	88.99%
2019	2018	3,573,378	689,716	201,187	4,464,281	746,242	3,718,039	2.16%	0.66	4,167,313	89.22%
2020	2019	3,762,484	718,702	228,842	4,710,028	751,763	3,958,265	6.46%	0.74	4,394,180	90.08%
2021	2020	3,817,243	690,706	235,384	4,743,333	744,256	3,999,077	1.03%	0.63	4,434,636	90.18%

SOURCE:

Jefferson Parish Sheriff's Office

NOTES:

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



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

TABLE 8

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

(UNAUDITED)

Fiscal Year	Tax Roll	Direct	Overlapping			Total
		(1) Jefferson Parish Sheriff	Jefferson Parish	Jefferson Parish School Board	Other	
2012	2011	0.68	1.54	1.87	0.13	4.22
2013	2012	0.66	1.50	1.83	0.12	4.11
2014	2013	0.66	1.51	1.83	0.12	4.12
2015	2014	0.67	1.52	1.84	0.13	4.16
2016	2015	0.66	1.55	1.83	0.12	4.16
2017	2016	0.68	1.54	1.87	0.12	4.21
2018	2017	0.67	1.51	1.84	0.12	4.14
2019	2018	0.66	1.50	1.82	0.12	4.10
2020	2019	0.74	1.69	2.74	0.12	5.29
2021	2020	0.63	1.41	2.30	0.11	4.46

SOURCE:

Jefferson Parish Assessor's Office

NOTES:

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

TABLE 9

PRINCIPAL TAXPAYERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021 AND JUNE 30, 2012
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

Taxpayer	Type of Business	2020 Tax Roll			2012 Tax Roll		
		Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation
Entergy Louisiana, LLC	Electric Utility	\$ 121,318	1	2.56%	\$ -		-
ATMOS Energy Louisiana (formerly Louisiana Gas)	Gas Utility	36,463	2	0.77%	20,403	4	0.50%
Causeway Associates (Lakeside Shopping Center)	Retail Shopping Mall	33,396	3	0.70%	28,471	3	0.70%
Entergy Services, Inc.	Electric Utility	27,673	4	0.58%	72,138	1	1.76%
Cornerstone Chemical Co.	Chemical Plant	18,844	5	0.40%			-
Lakeway Associates, LLC	Commercial Property Building	18,425	6	0.39%			-
Intralox LLC	Manufacturing Company	17,019	7	0.36%			-
JW Stone Oil Distributors, LLC	Oil & Gas Brokerage	15,838	8	0.33%	17,306	6	0
Ekinwood Retail Properties LLC	Retail Shopping Mall	14,568	9	0.31%			0.00%
Hancock Whitney	Banking	14,157	10	0.30%			-
Capital One Bank (formerly Hibernia National Bank)	Banking	12,964	-	0.27%	17,549	5	0.43%
Bell South	Telephone Utility	12,009	-	0.25%	30,521	2	0.75%
Five Properties	Commercial Property Building	116,556	-	2.46%			0.00%
Northrup Grumman	Shipyards	-	-	0.00%	15,884	7	0.39%
Metals USA	Industry	-	-	0.00%	10,650	8	0.26%
Richards Clearview	Retail Shopping Mall	-	-	0.00%	10,604	9	0.26%
JP Morgan Chase	Banking	-	-	0.00%	9,956	10	0.24%
TOTAL		<u>\$ 459,230</u>		<u>9.68%</u>	<u>\$ 233,482</u>		<u>0</u>
Total Assessed Value (Table 7)		<u>\$ 4,743,333</u>			<u>\$ 4,089,295</u>		

SOURCE:
Jefferson Parish Assessor's Office

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Tax Roll	Taxes Levied for the Fiscal Year	Collected Within The		(1)	(1)	(1)	(2)	Percent of Delinquent Taxes to Tax Levy
			Fiscal Year of the Levy		Delinquent	Total	Percent of	Current	
			Current Tax	Percent of	Tax	Tax	Total Tax	Outstanding	
			Current Levy	Collections	Collections	Collections	Collections to	Delinquent	
		Fiscal Year	Collections	Current Levy	Colleccions	Collections	Total Tax Levy	Taxes	
2012	2011	26,606,800	26,281,151	98.78%	486,842	26,767,993	100.61%	325,649	1.22%
2013 (R)	2012	27,363,527	27,017,949	98.74%	429,560	27,447,509	100.31%	345,578	1.26%
2014	2013	27,914,277	27,400,587	98.16%	410,070	27,810,657	99.63%	513,690	1.84%
2015	2014	28,412,165	27,919,756	98.27%	586,756	28,506,512	100.33%	492,409	1.73%
2016	2015	28,616,671	28,347,055	99.06%	392,245	28,739,300	100.43%	269,616	0.94%
2017 (R)	2016	29,468,398	29,246,328	99.25%	267,927	29,514,255	100.16%	222,070	0.75%
2018	2017	29,986,882	29,689,121	99.01%	227,126	29,916,247	99.76%	297,761	0.99%
2019	2018	30,568,266	30,283,782	99.07%	313,190	30,596,972	100.09%	284,484	0.93%
2020	2019	31,347,910	30,877,691	98.50%	85,638	30,963,329	98.77%	470,219	1.50%
2021	2020	32,636,257	32,343,658	99.10%	102,618	32,446,276	99.42%	292,599	0.90%

SOURCE:

Jefferson Parish Sheriff's Office - Revenue and Taxation Bureau

NOTES:

(R) Indicates a "Reassessment" year

(1) It should be noted that the delinquent tax collection column includes taxes collected during that particular fiscal year for all open tax roll years.

Thus, the current tax collection column and the delinquent tax collection column represent the total amount collected in that fiscal year.

As a result, the total tax collection column and the percent of total tax collections show the amount collected for that fiscal year and not for the particular tax roll year.

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

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

(UNAUDITED)

Category	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Percentage of Total
Agriculture, Forestry, Fishing and Hunting	\$ 78,135	\$ 87,891	\$ 110,549	\$ 140,926	\$ 38,955	\$ 175,818	\$ 328,974	\$ 347,123	\$ 299,144	\$ 379,941	0.11%
Mining, Quarrying, and Oil and Gas Extraction	4,689,594	4,471,692	18,975,137	4,737,787	3,291,111	2,489,544	2,276,907	2,809,242	3,212,012	2,013,842	0.56%
Utilities	467,356	497,706	487,500	473,536	412,025	453,088	440,703	356,255	290,498	328,121	0.09%
Construction	748,470	817,382	933,790	855,934	737,013	949,920	1,231,241	1,257,608	1,201,066	1,217,379	0.34%
Manufacturing	17,808,988	27,095,365	31,573,387	28,580,856	21,169,461	24,696,949	23,819,108	24,330,054	12,970,227	20,897,393	5.84%
Wholesale Trade	47,291,126	65,321,102	71,756,963	43,318,376	31,278,643	34,927,830	39,299,209	39,871,905	36,707,001	36,776,216	10.27%
Retail Trade	108,543,781	105,000,746	103,791,835	100,059,604	144,273,621	148,580,010	165,620,550	190,894,389	245,470,274	268,995,102	75.13%
Transportation and Warehousing	971,626	630,383	168,291	149,486	132,833	121,368	130,397	151,969	173,675	1,432,332	0.40%
Information	12,954,080	10,968,031	10,049,353	8,679,450	7,384,828	7,396,942	7,428,257	7,174,732	6,436,615	7,919,865	2.21%
Finance and Insurance	330,739	336,849	402,835	372,393	354,861	456,765	421,063	421,842	510,297	504,436	0.14%
Real Estate and Rental and Leasing	5,551,374	6,041,522	6,237,268	6,088,591	5,599,962	5,826,414	6,032,490	8,033,777	5,738,209	5,281,792	1.48%
Professional, Scientific, and Technical Services	1,312,899	807,090	863,482	1,116,220	1,227,361	1,106,761	1,045,864	1,308,338	1,184,181	1,075,547	0.30%
Management of Companies and Enterprises	-	162	136	1,554	3,803	4,031	2,908	2,819	3,402	61,894	0.02%
Administrative, Support, Waste Management and Remediation	878,068	969,055	1,075,618	1,116,718	960,772	1,144,297	1,149,918	1,068,571	746,956	808,845	0.23%
Educational Services	18,733	68,163	65,394	58,350	49,517	41,475	38,073	33,360	21,386	33,984	0.01%
Health Care and Social Assistance	341,467	218,764	210,071	252,004	282,205	242,179	310,278	361,760	349,797	540,459	0.15%
Arts, Entertainment, and Recreation	154,323	190,633	190,098	227,762	220,472	216,135	182,694	154,408	188,472	209,198	0.06%
Accommodation and Food Services	4,032,952	3,829,070	3,807,789	3,969,046	3,935,483	3,880,438	4,113,723	4,784,997	4,733,549	4,625,661	1.29%
Other Services (except Public Administration)	5,084,623	5,286,089	5,512,664	5,183,441	5,337,313	5,484,991	4,909,696	5,254,519	4,871,741	4,751,447	1.33%
Public Administration	176,872	166,351	178,952	168,278	129,439	85,049	102,208	111,740	136,203	175,910	0.05%
TOTAL TAXABLE REVENUE	\$ 211,435,206	\$ 232,804,046	\$ 256,391,112	\$ 205,550,312	\$ 226,819,678	\$ 238,280,004	\$ 258,884,261	\$ 288,729,408	\$ 325,244,705	\$ 358,029,364	100.00%
Sales tax rate varies by type of item taxed:											
General Sales	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	
Food and Drugs	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	
Hotel/Motel Room Rentals	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	
Sheriff's Direct Sales Tax Rate	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	

SOURCE:

Jefferson Parish Sheriff and Ex-Officio Tax Collector

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

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
State Taxing Bodies										
State of Louisiana	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	5.000%	4.450%	4.450%	4.450%
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%	9.750%	9.200%	9.200%	9.200%

SOURCE:

Jefferson Parish Sheriff and Ex-Officio Tax Collector

NOTE:

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

TABLE 13

SALES TAX REVENUE PAYERS BY INDUSTRY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021 AND JUNE 30, 2012
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

Industry	2021				2012			
	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	23	0.13%	\$ 700	0.14%	36	0.23%	\$ 458	0.17%
Mining, Quarrying, and Oil and Gas Extraction	182	1.02%	1,053	0.21%	210	1.33%	5,779	0.40%
Utilities	41	0.23%	2,857	0.57%	52	0.33%	1,452	0.39%
Construction	694	3.91%	4,263	0.85%	539	3.41%	5,031	2.04%
Manufacturing	2,318	13.05%	18,873	3.77%	2,202	13.93%	19,692	8.56%
Wholesale Trade	1,628	9.16%	26,263	5.25%	1,108	7.01%	20,456	6.20%
Retail Trade	5,735	32.28%	309,548	61.87%	5,102	32.27%	242,343	56.63%
Transportation and Warehousing	164	0.92%	3,054	0.61%	146	0.92%	1,232	0.46%
Information	612	3.44%	8,526	1.70%	511	3.23%	5,823	2.11%
Finance and Insurance	194	1.09%	2,031	0.41%	153	0.97%	1,294	0.35%
Real Estate, Rental and Leasing	892	5.02%	16,721	3.34%	888	5.62%	15,913	3.77%
Professional, Scientific, and Technical Services	801	4.51%	2,984	0.60%	543	3.43%	2,387	0.68%
Management of Companies and Enterprises	13	0.07%	155	0.03%	1	-	18	-
Administrative, Support, Waste Mgmt and Remediation	406	2.29%	1,619	0.32%	384	2.43%	2,066	0.64%
Educational Services	77	0.43%	62	0.01%	64	0.40%	109	0.04%
Health Care and Social Assistance	287	1.62%	26,091	5.22%	203	1.28%	12,680	2.58%
Arts, Entertainment, and Recreation	233	1.31%	3,497	0.70%	212	1.34%	3,809	2.25%
Accommodation and Food Services	1,631	9.18%	54,780	10.95%	1,624	10.27%	43,499	8.83%
Other Services (except Public Administration)	1,796	10.11%	17,092	3.42%	1,782	11.27%	15,070	3.82%
Public Administration	38	0.21%	120	0.02%	48	0.30%	435	0.08%
TOTAL	17,765	100.00%	\$ 500,289	100.00%	15,808	99.99%	\$ 399,546	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 not generated by a return. The distribution of Louisiana State Auto Rental Tax is not included. Also not included are installment agreements and accrued interest payments.
- (3) Audit collections are reported in the fiscal year corresponding to December of the last year of the audit period.
- (4) Annual returns are reported on a calendar year basis and are included in the fiscal year corresponding to December for the return.

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

(AMOUNTS EXPRESSED IN THOUSANDS, EXCEPT PER CAPITA)

(UNAUDITED)

Fiscal Year	Governmental Activities			(1) Total Primary Government	(3) Percentage of Personal Income	(3) Per Capita
	Capital Leases	Limited Tax Revenue Bonds	(2)			
			Community Disaster Loan			
2012	-	11,680	7,037	18,717	0.10%	43.38
2013	-	10,610	7,198	17,808	0.09%	41.25
2014	-	9,490	-	9,490	0.05%	21.83
2015	-	8,315	-	8,315	0.04%	19.08
2016	-	7,085	-	7,085	0.03%	16.24
2017	4,352	5,795	-	10,147	0.05%	23.25
2018	4,352	4,445	-	8,797	0.04%	20.04
2019	3,481	3,030	-	6,511	0.03%	15.00
2020	2,610	1,550	-	4,160	0.02%	9.62
2021	1,740	-	-	1,740	0.01%	3.95

NOTES:

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

COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

		(5) Outstanding Debt	Overlapping Percentage	Overlapping Debt
Taxing Jurisdiction				
Direct Bonded Debt:				
Jefferson Parish Sheriff				
	(1) LED Limited Revenue Bonds	\$ -	100.00%	\$ -
	(2) Capital Lease - Radios	1,740	100.00%	1,740
		<u>1,740</u>		<u>1,740</u>
Overlapping:				
Parish of Jefferson				
	(3) Special Sales Tax and General Obligation Bonds	397,170	100.00%	397,170
		<u>397,170</u>		<u>397,170</u>
Jefferson Parish Public School System				
	(4) General Obligation (Tax) Bonds	196,691	100.00%	196,691
		<u>196,691</u>		<u>196,691</u>
Total Overlapping		<u>593,861</u>		<u>593,861</u>
Total Direct and Overlapping		<u>\$ 595,601</u>		<u>\$ 595,601</u>
		2021 Population		432,493
		Per Capita		<u>\$ 1,377</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, 2021.
- (2) Capital Lease for Motorola radios. Amount as of June 30, 2021.
- (3) These amounts are as of December 31, 2021.
- (4) These amounts are as of June 30, 2021.
- (5) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Parish. This schedule estimates the portion of the outstanding general obligation debt of those overlapping governments that is to be borne by the residents and businesses of the Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. Only those debt issuances that are considered to be parish-wide and funded as "general-obligation bonds" of the agencies are reported.

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

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessed Value (Table 7)	\$ 4,004,920	\$ 4,089,295	\$ 4,136,223	\$ 4,210,628	\$ 4,228,049	\$ 4,331,422	\$ 4,382,748	\$ 4,464,281	\$ 4,710,028	\$ 4,743,333
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	400,492	408,930	413,622	421,063	422,805	433,142	438,275	446,428	471,003	474,333
Bonded Debt Applicable to Limit (Table 14)	11,680	10,610	9,490	8,315	7,085	5,795	4,445	3,030	1,550	-
Legal Debt Margin	\$ 388,812	\$ 398,320	\$ 404,132	\$ 412,748	\$ 415,720	\$ 427,347	\$ 433,830	\$ 443,398	\$ 469,453	\$ 474,333

NOTE:

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

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

TABLE 17

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

(UNAUDITED)

Fiscal Year	(A) Population	(B) School Enrollment	(A) Per Capita Income	(A) (in \$1,000's) Personal Income	(C) Unemployment Rate
2012	431,426	65,082	43,315	18,687,270	8.10%
2013	431,732	46,108	44,821	19,391,284	7.30%
2014	434,767	45,048	45,932	19,969,663	6.40%
2015	435,716	47,977	45,954	20,022,745	6.30%
2016	436,275	48,737	46,922	20,471,082	6.10%
2017	436,523	49,076	47,591	20,774,666	5.20%
2018	439,036	49,328	48,563	21,321,109	6.10%
2019	434,051	48,912	51,005	22,138,952	5.30%
2020	432,493	50,582	54,032	23,341,824	10.60%
2021	440,781	49,862	55,516	22,608,304	5.90%

SOURCES:

(A) US Census . April 2020

(B) USNEWS.com

(C) Louisiana Workforce Commission and/or Bureau of Labor Statistics, as of 2021

NOTES:

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

TABLE 18

PRINCIPAL EMPLOYERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021 AND JUNE 30, 2012

(UNAUDITED)

Employer	Type of Business	2021			2012		
		Employees	Rank	Percent of Total Employment	Employees	Rank	Percent of Total Employment
Ochsner Health System	Medical/Hospital	22,009	1	12.23%	11,402	1	5.74%
Jefferson Parish School Board	Public Education	6,400	2	3.55%	7,000	2	3.53%
Jefferson Parish	Parish Government	2,818	3	1.57%	3,671	5	1.85%
East Jefferson General Hospital	Medical/Hospital	2,304	4	1.28%	2,310	7	1.16%
Acme Truck Line Inc.	Transportation/Logistics	2,100	5	1.17%	2,500	6	1.26%
The Laitram Corporation	Global Manufacturing	2,032	6	1.13%	-	-	0.00%
Jefferson Parish Sheriff's Office	Law Enforcement	1,421	7	0.79%	1,418	10	0.71%
West Jefferson Medical Center-Hospital	Medical/Hospital	1,244	8	0.69%	1,849	9	0.93%
West Jefferson Medical Center	Medical/Hospital	1,167	9	0.65%	-	-	0.00%
Audubon Engineering	Engineering Firm	932	10	0.52%	-	-	0.00%
Ochsner Clinic Foundation	Medical/Hospital	-	-	0.00%	-	-	0.00%
Northrop Grumman Ship Systems, Avondale Operations	Shipbuilding	-	-	0.00%	3,800	4	1.91%
Planet Beach	Tanning Franchise	-	-	0.00%	2,000	8	1.01%
Superior Energy Services	Production-Related Services	-	-	0.00%	4,400	3	2.22%
				0.00%			
TOTAL		<u>42,427</u>		<u>23.57%</u>	<u>40,350</u>		<u>20.33%</u>

SOURCE:

Jefferson Parish Economic Development Corporation (JEDCO)

NOTE:

(1) Data as of December 31st for each year (thus, 2021 is actually as of December 31, 2020).

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

TABLE 19

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021 Authorized	Over (Under)
Public Safety												
Executive	8	8	7	7	8	13	14	12	13	12	13	(1)
Management Services	88	86	87	85	81	78	88	169	163	176	162	14
Finance and Administrative	60	66	89	87	88	66	84	31	31	32	32	-
(1) Fleet	29	28	25	26	25	23	25	25	-	-	-	-
Revenue and Taxation	51	49	46	47	47	45	45	44	47	47	49	(2)
Operations	311	295	288	293	293	296	316	296	302	290	293	(3)
Special Operations	41	41	46	45	47	46	48	50	51	53	53	-
Technical Services	190	183	205	200	202	197	188	181	179	172	198	(26)
Internal Management	20	8	7	8	8	7	8	8	7	10	7	3
Criminal Investigations	151	152	151	155	153	147	156	167	155	169	172	(3)
Special Investigations	72	69	79	77	80	82	78	53	60	42	39	3
Narcotics	51	47	50	51	50	52	49	63	64	72	77	(5)
Corrections	382	365	359	358	367	352	369	322	337	297	379	(82)
TOTAL	1,454	1,397	1,439	1,439	1,449	1,404	1,468	1,421	1,409	1,372	1,474	(102)

SOURCE:

Jefferson Parish Sheriff's Office - Personnel Department

NOTE:

(1) Effective July 1, 2018, the Fleet Bureau was transferred to the Management Services Bureau.

OPERATING INDICATORS
LAST TEN FISCAL YEARS

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Percentage of Change
Population - Total (B)	431,426	431,732	434,767	435,716	436,275	436,523	439,036	434,051	432,493	440,781	1.9%
Population - Jefferson Parish unincorporated areas (estimated) (C)	323,570	323,799	330,729	330,657	331,414	331,110	333,579	329,854	329,295	337,957	2.6%
Calls for Service	335,688	313,740	290,822	278,330	301,449	278,869	267,331	263,360	245,965	233,133	-5.2%
Responses to Calls for Service	316,472	295,368	273,384	261,183	283,913	263,729	253,724	251,684	234,796	223,014	-5.0%
Assigned Cases	152,361	152,415	129,291	106,706	103,842	88,073	84,758	85,706	75,179	66,058	-12.1%
Investigated Cases	64,809	66,224	65,244	62,597	61,750	57,439	68,905	68,776	49,781	44,685	-10.2%
Deaths	530	648	648	595	632	699	746	697	832	960	15.4%
Traffic Tickets Issued	46,478	39,888	41,898	22,996	25,008	17,571	15,752	18,103	13,127	9,988	-23.9%
Average Response Time (in minutes) (1)	3.68	3.76	4.10	5.37	5.34	5.42	5.34	5.22	5.01	5.11	2.0%
Crime Statistics:											
Murders	37	41	48	30	31	44	25	36	45	57	26.7%
Rapes	75	50	77	81	90	58	87	106	91	109	19.8%
Robberies	477	372	448	413	404	416	321	274	264	212	-19.7%
Assaults	1,190	1,166	1,058	1,166	1,132	1,071	1,009	930	879	853	-3.0%
Total Persons Crimes	1,779	1,629	1,631	1,690	1,657	1,589	1,442	1,346	1,279	1,231	-3.8%
Burglary	2,721	2,576	2,264	1,877	1,710	1,558	1,207	1,200	996	813	-18.4%
Theft	9,639	8,927	9,681	9,518	9,128	8,358	7,588	7,855	7,607	6,396	-15.9%
Vehicle Theft	858	745	810	724	672	699	630	555	468	520	11.1%
Total Property Crimes	13,218	12,248	12,755	12,119	11,510	10,615	9,425	9,640	9,071	7,729	-14.8%
TOTAL	14,997	13,877	14,386	13,809	13,167	12,204	10,867	10,986	10,350	8,960	-13.4%
Arson	84	70	77	70	59	57	58	40	51	47	-7.8%
Estimated Value of Property Stolen	\$ 24,368,572	\$ 20,953,590	\$ 21,944,339	\$ 20,986,281	\$ 25,232,547	\$ 19,027,916	\$ 21,818,345	\$ 17,755,981	\$ 16,742,135	\$ 18,673,559	11.5%
Estimated Value of Property Recovered	\$ 5,326,251	\$ 4,900,373	\$ 3,096,195	\$ 3,269,805	\$ 3,547,248	\$ 2,467,165	\$ 2,353,729	\$ 2,305,720	\$ 2,408,155	\$ 4,069,271	69.0%
Crime Rate per 1,000 Residents (unincorporated)	46.3	43.9	43.5	41.8	39.7	36.9	32.6	33.3	31.4	26.5	-15.6%
Area in Square Miles:											
Water-272											
Land-359											

SOURCES:

(A) Jefferson Parish Sheriff's Office - Uniform Crime Report (UCR)

(B) U.S. Census Bureau QuickFacts: Jefferson Parish, Louisiana - Population Estimate

(C) Louisiana HomeTownLocator - Jefferson Parish unincorporated areas (estimated)

NOTE:

(1) In FY 2015, the response times calculator from the CAD (dispatching) system was modified to show the average unit response time for Code 2 or 3 (emergency) codes only.

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety										
Number of Buildings										
General and Support	9	10	10	10	10	10	10	10	11	11
District Stations	4	4	4	4	4	4	4	4	4	4
Emergency Operations	3	3	4	4	4	4	4	4	6	6
(2) Other Law Enforcement	5	4	4	4	4	4	4	4	6	6
Radio Tower Sites	3	3	3	3	3	3	3	2	3	3
(4) TOTAL	24	24	25	25	25	25	25	24	30	30
(1) Number of Vehicles										
Executive	9	9	9	8	10	14	9	14	15	14
Management Services	81	81	76	79	77	74	73	309	360	347
Finance and Administrative	37	50	48	60	59	59	40	6	8	5
(3) Fleet	176	199	131	164	207	262	330	-	-	-
Revenue and Taxation	28	28	25	24	24	25	21	23	24	24
Operations	399	410	402	426	413	403	323	382	397	398
Special Operations	237	242	238	234	231	225	63	218	235	223
Technical Services	75	80	91	91	94	90	57	72	69	66
Internal Management	30	16	16	9	8	6	5	6	5	6
Criminal Investigations	135	141	138	141	144	151	124	149	155	147
Special Investigations	115	114	106	107	106	118	64	74	86	90
Narcotics	66	60	66	69	67	64	62	60	63	59
Corrections	35	34	37	36	37	33	22	46	47	47
TOTAL	1,423	1,464	1,383	1,448	1,477	1,524	1,193	1,359	1,464	1,426

SOURCE:

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

NOTES:

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

SINGLE AUDIT SECTION



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson Parish Sheriff's Office (the Sheriff) as of and for the year ended June 30, 2021, 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 27, 2021.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion of the effectiveness of the 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 Professional Accounting Corporation

Covington, LA
December 27, 2021

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

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

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, 2021. 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 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, 2021.

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



A Professional Accounting

Corporation Covington, LA
December 27, 2021

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021**

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>
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

