

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

Sheriff Joseph P. Lopinto, III



**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2023

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Harvey, Louisiana**

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Prepared by:
Finance Bureau

Robert W. Palermo
Chief Financial Officer



**Jefferson Parish Sheriff's Office
Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2023**

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INTRODUCTORY SECTION



Jefferson Parish Sheriff's Office



December 27, 2023

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, 2023 is hereby submitted. State statute LRS 24:513 requires that JPSO publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

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

JPSO's financial statements have been audited by 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, 2023, 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, 2023, 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 control 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 adopt its own budgets for the General Fund and certain Special Revenue Funds. State statutes require the adoption of a budget prior to the start of the fiscal year. The fiscal year 2023 budget was originally adopted in June 2022 and was finally amended in June 2023. 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 437,741 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

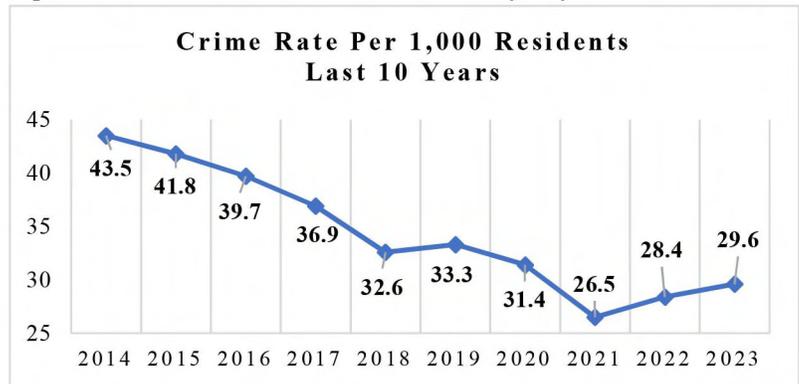
bank, Manhattan Boulevard is occupied by a multitude of retail establishments, while River Road is home to several chemical and utility companies. An area that has improved is the sales tax generated from online shopping. Online shopping has flourished in past years, sometimes to the detriment of brick 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 \$58,284 as of year-end. During 2023, the unemployment rate, was 3.2 percent. Assessed property values increased from the prior year (from \$4,944 billion to \$5,164 billion). This five 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.

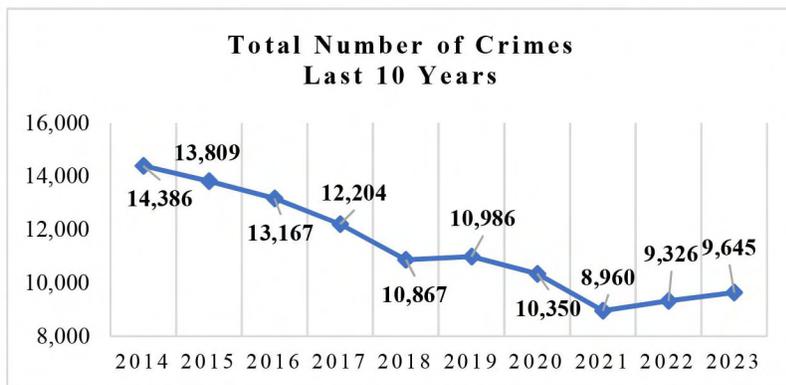
Property taxes, which are a major source of revenue to JPSO, increased from \$32,899,468 to \$62,957,995 or 91.4 percent from last year. This increase was due to the improved collections of property taxes, as well as the overall assessed values of the property. Total assessed value of property in the parish (in thousands) increased from \$4,944,435 to \$5,164,113 or 4.4 percent. In 2023, the Sheriff rolled his millage rate forward to its maximum allowed 15.28 mills which was an increase of 7.00 mills from last year. The millage increase was passed by Jefferson Parish citizens in April 2022.

Overview of Crime Statistics

Crime obviously has a significant impact on the operations of JPSO and can be tracked in many ways. Some of the best indicators of the success of the office are the standard crime statistics published in the FBI Uniform Crime Report (UCR). Crime in Jefferson Parish has been steadily decreasing for of the past ten years. The most telling proof of this is seen in the crime rate per 1,000 residents. However, for 2023, the current year per-capita rate increased to 29.6.



The total number of crimes in Jefferson Parish has also decreased over the last several years (see graph below).



For 2023, the number of crimes increased from 9,326 to 9,645 or 3.6 percent. The calls for service also continue to increase, going from 232,894 last year to 235,558 in 2023 or 1.1 percent more.

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

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

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

An effective performance measurement for law enforcement agencies is response time to emergency calls. The average response time for emergency calls received by JPSO has historically been approximately 5 minutes. For 2023, the response time was 7.35 minutes, which by law enforcement standards continues to be an excellent mark. This increase is primarily due to recent staffing shortages that JPSO is facing. 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.

In an effort to improve transparency with the public, JPSO acquired body cameras in 2022. The current contract is in effect from July 2022 until June 2027. The annual cost for the usage of the body cameras and the associated storage is \$1,755,065 per year.

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

Relevant Financial Policies

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

JPSO invests its idle funds in the Louisiana Asset Management Pool (LAMP) which is a state sponsored external investment pool, commercial paper, municipal bonds, or in U.S. Government Securities during the year. At June 30, 2023, the entire investment portfolio was \$29,825,998. These funds are broken down by \$9,085,163 in discount notes (30.5%), \$6,963,332 in municipal bonds (23.3%), \$841,821 (2.8%) in commercial paper, \$12,441,058 (41.7%) in LAMP, and \$494,264 in money market (1.7%).

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 \$3,447,760, which is an increase of \$3,101,176 or 894.8 percent from last year due to elevated interest rate environment.

State statutes require JPSO to have its deposits insured or collateralized at a rate of 100 percent at all times. During 2021, this requirement was complied with throughout the year. At June 30, 2023, JPSO had deposit balances in banks of \$154,183,931, 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, 2023, the unassigned fund balance of the General Fund totaled \$44,442,525 which was 27.1 percent of the current year expenditures, well above the target.

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

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

For auto loss claims, JPSO is self-insured on the first \$1,750,000 per accident. Excess liability coverage is provided for claims between \$1,750,000 and \$4,000,000. At June 30, 2023, claims and judgments payable totaled \$5,163,612, which was a decrease of \$1,925,505 or 27.2 percent from the prior year. The fund had assets of \$9,633,710 available to pay these claims. During 2023, this fund had a change in net position of \$3,229,691, as costs revenues exceeded revenue cost, and ended the year with a net position of \$4,470,098.

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

At June 30, 2023, a liability of \$1,362,895 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 \$839,938 at June 30, 2023 available to pay these claims and liabilities. During 2023, this fund's net position decreased \$1,121,157, as costs exceeded revenues, and ended the year with a negative net position of \$1,023,596. Costs continued to increase mainly because of the increase in health and pharmacy claims which were offset by transfers totaling \$3,000,000 from the General Fund to help cover cost overruns. Additional information on JPSO's risk management activity can be found in the notes to the financial statements section of this report in Note E.1.

The third fund is the Short-Term Disability Fund. Under this program, which is self-administered, JPSO directly funds short-term disability claims through employer contributions. As of June 30, 2023, no liability has been accrued. The fund had assets of \$342,183 available to fund short-term disability claims. For fiscal year 2023, this fund's net position increased \$106,667 as revenues exceeded costs and ended the year with a net position of \$342,183.

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

In 2023, the net pension liability reported by JPSO totaled \$70,028,844, a decrease of \$74,608,621 from last year. There are a number of deferred outflows and inflows associated with this reporting standard. At year end, JPSO reported \$54,736,907 of deferred outflows, made up mostly of the 2023 employer contributions which are being deferred until next year and \$7,371,667 of deferred inflows, made up of a variety of different items related to changes in assumptions and earnings of the plan. During 2023, the employee's contribution rate was 10.25 percent and the employer's rate was 11.5 percent. Contributions during the year totaled \$10,439,880, which included \$967,018 of employee contributions paid for by JPSO and \$9,472,862 of required employer contributions. Contributions were up \$1,826,534 or 21.2 percent from last year. JPSO also provides other post-employment health and life benefits for certain retirees and their dependents. As of June 30, 2023, the Sheriff's total OPEB liability was \$32,922,735 for medical and life insurance benefits. This is an increase related to the 2023 change in liability of \$258,841. 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 2023, one initiative has to do with monitoring and containing costs, especially when it comes to overtime. Certain other costs are beyond our control, such as pension, health costs, and the price of gasoline; however, all of the Bureau Commanders continued to monitor their costs during 2024.

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

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

AWARDS AND ACKNOWLEDGMENTS

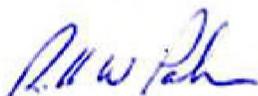
Awards

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 2022 Annual Comprehensive Financial Report. This was the twenty-ninth consecutive year that the Jefferson Parish Sheriff's Office has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of only one year. We believe our current report continues to conform to the program requirements and we are submitting it to the GFOA.

Acknowledgments

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

Respectfully submitted,



Robert W. Palermo
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Jefferson Parish Sheriff's Office
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

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

**Selected Officials of the Sheriff's Office
June 30, 2023**



JOSEPH P. LOPINTO, III
Sheriff

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

SEAN S. LUSK
Deputy Chief/Management Services Bureau Commander

ROBERT W. PALERMO
Deputy Chief/ Finance Bureau Commander

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

JOSHUA J. WINGROVE
Deputy Chief/Operations Bureau Commander

ROBERT E. WOODS
Deputy Chief/Special Operations Bureau Commander

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

DAX J. RUSSO
Deputy Chief/Criminal Investigations Bureau Commander

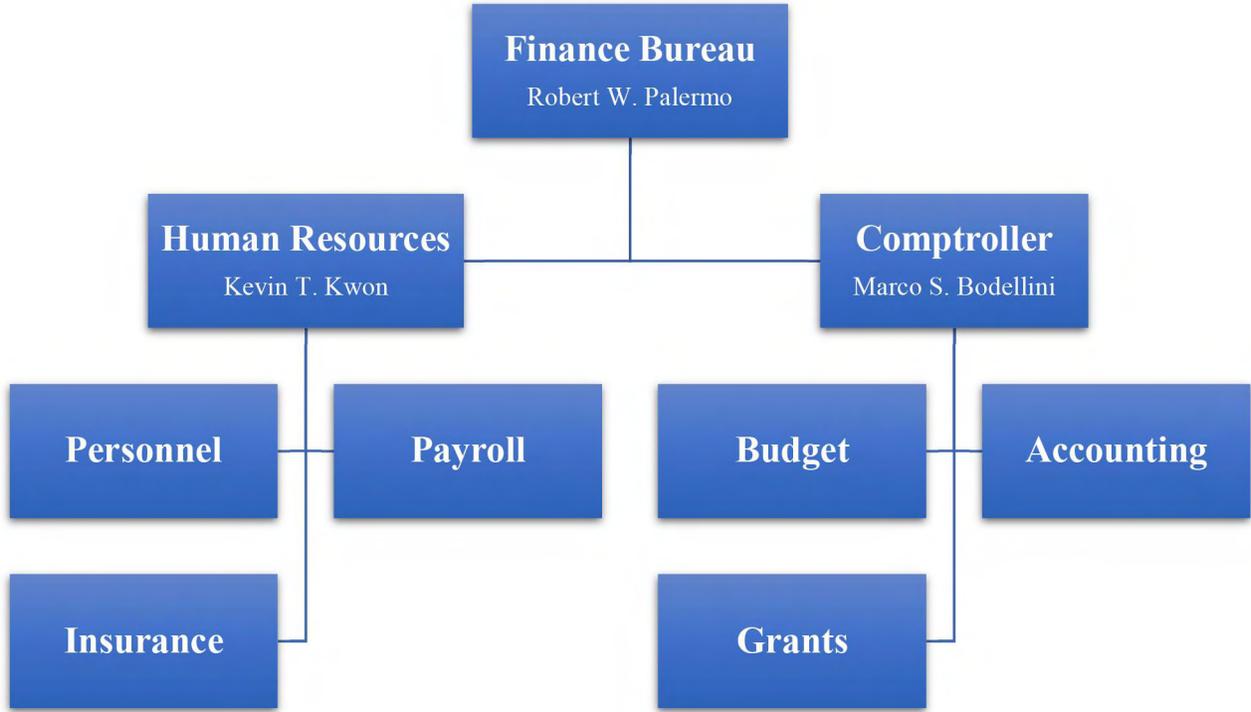
CURTIS P. MATTHEWS
Deputy Chief/Special Investigations Bureau Commander

SUE ELLEN MONFRA
Deputy Chief/Corrections Bureau Commander

Organizational Chart
Sheriff's Staff and Bureau Chief



**Organizational Chart
Chief Financial Officer and Staff**





FINANCIAL SECTION



Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson Parish Sheriff's Office as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the 911 Emergency Communications Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2023, 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, 2023



Jefferson Parish Sheriff's Office Harvey, Louisiana

Management's Discussion and Analysis June 30, 2023

As management of the Jefferson Parish Sheriff's Office (the "Sheriff's Office"), we offer readers of the Sheriff's Office's financial statements this narrative overview and analysis of the financial activities of the Sheriff's Office for the fiscal year June 30, 2023. 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 \$141,824 (Net Position). Of this amount, \$71,016 or 50.1 percent is invested in capital assets, such as buildings, vehicles and equipment, net of accumulated depreciation and related debt. An additional \$8,181 or 5.8 percent is restricted for 911 operations, debt service payments, and claims and judgments relating to the Sheriff's self-insurance programs. The net remaining balance of \$62,627 is the unrestricted net position.
- The Sheriff's Office total Net Position increased by \$25,632 or 22.1 percent. The increase during the current year is due to total revenues of \$213,637 exceeding expenses of \$188,004. During 2023, charges for services totaled \$26,216, operating grants totaled \$22,993, property taxes totaled \$62,958, payments in lieu of taxes were \$189, sales taxes totaled \$31,065, intergovernmental totaled \$3,323, commissions totaled \$58,065; unrestricted charges for services totaled \$336, interest totaled \$3,732, and miscellaneous revenues were \$3,891. In total, revenues increased \$27,287 or 14.6 percent. There were various changes within the revenue categories this year. The most significant changes were: 1) charges for services increased \$1,541 or 6.2 percent, 2) operating grants decreased \$9,760 or 29.8 percent, 3) property taxes increased \$30,059 or 91.4 percent, 4) sales taxes decreased \$245 or less than one percent, 5) commissions increased \$1,161 or 2.0 percent, 6) interest increased \$3,363 or 911.4 percent, and 7) miscellaneous revenues increased \$2,937 or 307.9 percent. In total, expenses increased \$33,744 or 21.9 percent. Explanations of these changes are included in the narrative of this analysis.
- At the end of the current fiscal year, the Sheriff's governmental funds reported a combined fund balance of \$124,231. Of this amount, \$44,443 is unassigned, which is available for spending at the Sheriff's discretion. Of the remaining balance, \$7,839 is restricted, and \$71,950 is assigned.
- Unassigned fund balance for the General Fund was \$44,443 or 27.1 percent of total general fund expenditures (above our internal target of 20 percent). Total fund balance of the General Fund also represents 69.8 percent of total Governmental Fund Balances. These percentages remain relatively stable when compared to last year's percentages (41.9 percent and 75.3 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 2023, 911 Emergency Communications Special Revenue Fund recognized revenues of \$7,788, expenditures of \$4,601, and other financing uses of -\$3,494, creating a current year shortage of \$307 and leaving a fund balance of \$7,839 at year end.
- On August 29th, Hurricane Ida made landfall near Port Fourchon, Louisiana, devastating the towns of Grand Isle and Jean Lafitte. The Sheriff's Office served the people of Jefferson Parish by performing emergency protective measures in Jean Lafitte, Grand Isle, and the rest of the Parish. In doing so, the Sheriff's Office has accrued approximately \$7,400 in disaster assistance claims after the changes in 2023. See Note E.3 for further disclosure.

- Under the pension accounting and financial reporting standards, the Sheriff records is proportionate share of the net unfunded pension liability of the Louisiana Sheriff's Pension & Relief Fund (the state-wide defined benefit, cost-sharing, multiple employer plan that the Sheriff's employees participate in). The Sheriff's proportionate share for 2022 was calculated to be 8.615899% of the plan. For reporting purposes, the net pension liability at June 30, 2022 (the beginning of the year) is recorded at June 30, 2023. This pension liability totaled \$70,028. 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 \$54,710 were recorded along with deferred inflows of \$7,366. These items are being deferred and amortized over the next 4 to 5 years.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Both of the government-wide financial statements are designed to distinguish functions of the Sheriff's Office that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The Sheriff's Office only has governmental activities in the public safety function. This function includes all of the operating bureaus of the Sheriff's Office: executive, management services, finance and administrative, revenue and taxation, operations, special operations, technical services, internal management, criminal investigations, special investigations and corrections. The government-wide financial statements include only the financial activities of the Jefferson Parish Sheriff's Office, which is a "stand-alone" governmental unit. The government-wide financial statements can be found on pages 30 and 31 of this report.

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

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

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

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

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

Proprietary funds. The Sheriff maintains one type of proprietary fund - Internal Service funds are an accounting device used to accumulate and allocate costs internally 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 pages 41 through 42 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 43 through 91 of this report.

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

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

Combining statements for non-major governmental funds, internal service funds, and custodial funds can be found on pages 103 through 133 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 136 through 142.

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 144 through 154.

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 \$141,824 at June 30, 2023.

Jefferson Parish Sheriff's Office Net Position

	Governmental Activities		Governmental Activities	
	2023		2022	
Current and other assets	\$ 143,843		\$ 125,551	
Capital assets	76,570		67,881	
Net Pension Asset	-		4,580	
Total Assets	220,413		198,012	
Deferred outflows - refunding escrow	-		-	
Deferred outflows - pension and OPEB related	62,885		31,688	
Total deferred outflows	62,885		31,688	
Long-term liabilities outstanding	111,076		37,383	
Other liabilities	15,018		15,517	
Total liabilities	126,094		52,900	
Deferred inflows - Leases	373		517	
Deferred inflows - OPEB related	7,641		9,190	
Deferred inflows - pension related	7,366		50,901	
Total Deferred inflows	15,380		60,608	
Net Position:				
Net investment in capital assets	71,016	50.1%	67,011	57.7%
Restricted	8,181	5.8%	8,381	7.2%
Unrestricted	62,627	44.2%	40,800	35.1%
Total Net Position	\$ 141,824		\$ 116,192	

A large portion of the Sheriff's Office's net position (\$71,016 or 50.1 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 \$143,843, which is \$18,292 more than last year. This increase is mostly due to an increase in cash and investments.

Deferred outflows of resources totaled \$64,408 and are made up balances related to the pension and OPEB plan. The pension related deferred outflows consist primarily of the current year pension contributions that are deferred until next year.

The liabilities of \$126,094 include \$111,076 related to normal long-term obligations. The long-term obligations are compensated absences, leases and the net liability of other post-employment benefits. Deferred inflows of resources totaled \$15,380 and relate to leases, net pension and the net liability OPEB activities that are being deferred and amortized over the next few years.

Restricted Net Position totaled \$8,181 or 5.8 percent of total net position. The amount primarily represents monies held by the 911 Emergency Communications Special Revenue Fund that are restricted to the operations of the district of \$8,787.

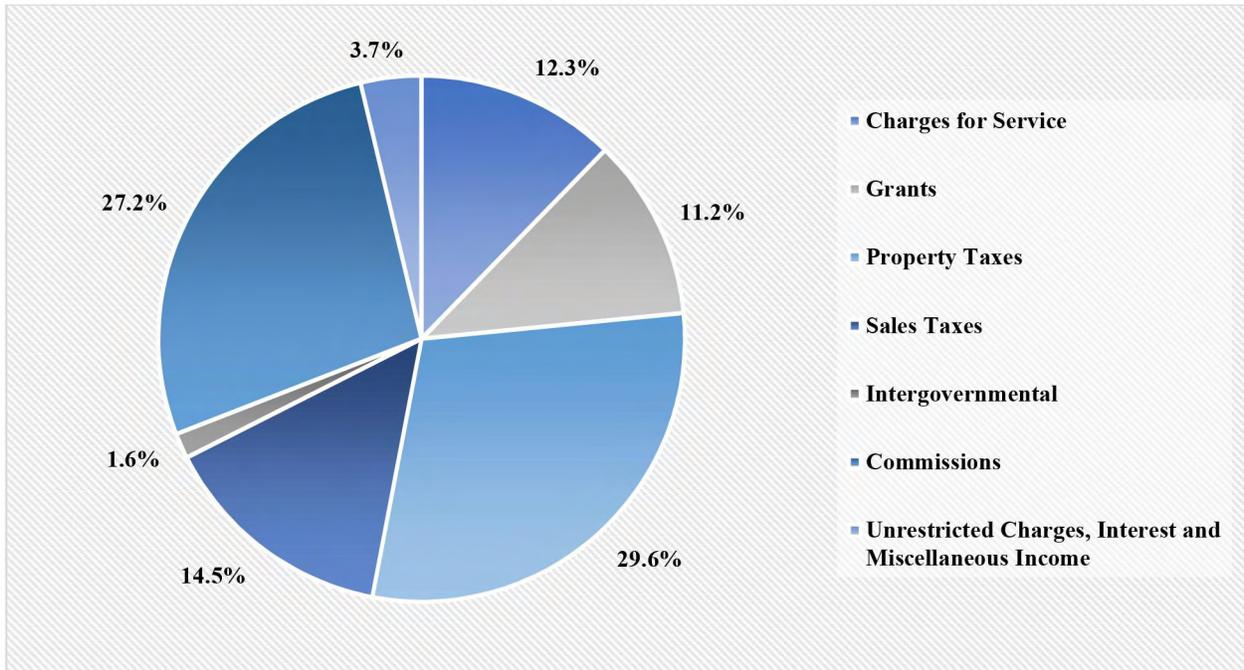
The balance of Unrestricted Net Position was \$62,627 or 44.2 percent of total Net Position. At June 30, 2023, the Sheriff's Office is able to report positive fund balances in three categories of Net Position.

Governmental Activities. Governmental activities increased the Sheriff's Office's Net Position by \$25,632 or 22.1 percent. Key elements of this increase are as follows:

Jefferson Parish Sheriff's Office Changes in Net Position

	Governmental Activities		Governmental Activities		\$ Change	% Change
	2023		2022			
Revenues						
Program revenues:						
Charges for services	\$ 26,216	12.3%	\$ 24,675	13.2%	\$ 1,541	6.2%
Operating grants and contributions	22,993	10.8%	32,753	17.6%	(9,760)	-29.8%
Capital grants and contributions	868	0.4%	2,591	1.4%	(1,723)	-66.5%
General revenues:						
Property taxes	62,958	29.5%	32,899	17.7%	30,059	91.4%
Property taxes - payments in lieu of	189	0.1%	125	0.1%	64	51.2%
Sales taxes	31,065	14.5%	31,310	16.8%	(245)	-0.8%
Intergovernmental	3,323	1.6%	3,458	1.9%	(135)	-3.9%
Commissions	58,065	27.2%	56,904	30.5%	1,161	2.0%
Unrestricted charges for services	336	0.2%	311	0.2%	25	8.0%
Unrestricted interest	3,732	1.7%	369	0.2%	3,363	911.4%
Miscellaneous	3,891	1.8%	954	0.5%	2,937	307.9%
Total revenues	213,636	100.0%	186,349	100.0%	27,287	14.6%
Expenses:						
Public safety						
Executive	1,864	1.0%	1,672	1.1%	192	11.5%
Management Services	46,169	24.6%	38,492	25.0%	7,677	19.9%
Finance and Administrative	2,532	1.3%	5,584	3.6%	(3,052)	-54.7%
Fleet	-	0.0%	-	0.0%	-	-
Revenue & Taxation	4,861	2.6%	3,749	2.4%	1,112	29.7%
Operations	31,337	16.7%	20,961	13.6%	10,376	49.5%
Special Operations	8,915	4.7%	11,394	7.4%	(2,479)	-21.8%
Technical Services	22,819	12.1%	16,988	11.0%	5,831	34.3%
Internal Management	177	0.1%	351	0.2%	(174)	-49.6%
Criminal Investigations	17,654	9.4%	13,243	8.6%	4,411	33.3%
Special Investigations	18,220	9.7%	14,965	9.7%	3,255	21.8%
Narcotics	-	0.0%	-	0.0%	-	-
Corrections	33,446	17.8%	26,861	17.4%	6,585	24.5%
Non Departmental	10	0.0%	-	0.0%	10	-
Interest on LT Debt	-	0.0%	-	0.0%	-	-
Total expenses	188,004	100.0%	154,260	100.0%	33,744	21.9%
Change in Net Position	25,632		32,090			
Net Position - Beginning of year	116,192		84,102			
Net Position - End of year	\$ 141,824		\$ 116,192		25,632	22.1%

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

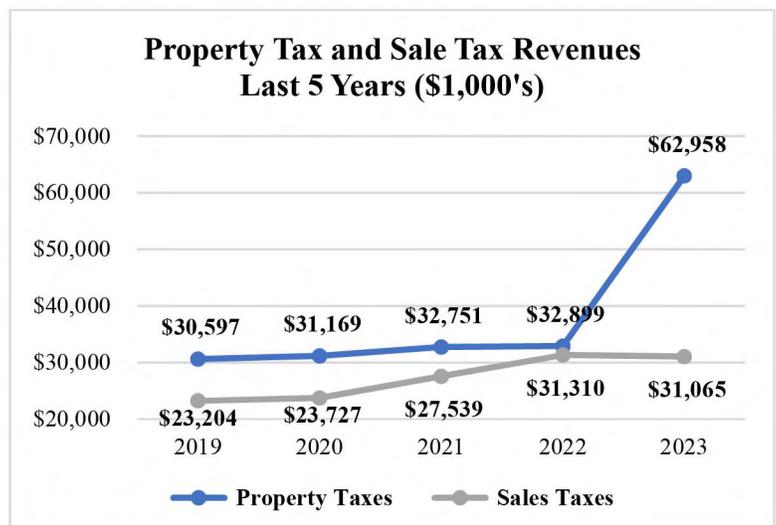


A discussion of the changes in revenue items follows:

- 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 2023 was \$26,216, which is \$1,541 more than the prior year.
- **Operating grants** for governmental activities totaled \$22,993 for 2023, a decrease of \$9,760. **Capital grants** were down \$1,723 from amounts received last year. The operating grants are made up of federal, state and local/parish grants received for various positions and projects, state-mandated reimbursements from the Parish for operating expenses, federal asset forfeitures, state supplemental pay, and on-behalf payments made to the pension plan by non-employer entities.
- In addition, the operating grants include the cooperative endeavor agreement between the Sheriff's Office and the Parish to administer the 911 Emergency Communications District. For 2023, the Sheriff's Office recognized \$7,533 in revenues under this CEA, which is \$2 less than last year.

- **Property taxes** totaled \$62,958 an increase of \$30,059 or 91.4 percent. This increase is due to a slight rise in property values throughout the Parish. The Sheriff's millage rate increased to 15.28 mills on the tax roll.

- **Property taxes - payments in lieu of** totaled \$189 for 2023. This revenue relates to "payment in lieu of tax" agreements entered into by JEDCO (the Parish's economic development arm). Under these agreements, these companies are exempt from the normal tax rolls for a period of time in exchange for certain investments and job creations



thresholds. In exchange, the companies make payments in lieu of taxes during the exempt period.

- **Sales taxes**, including motor vehicle taxes, totaled \$31,065, a decrease of \$245 or less than one percent.
- **Intergovernmental** revenues totaled \$3,323, a decrease of \$135 or 3.9 percent from last year.
- **Commissions** collected by the Sheriff on collections of sales taxes, occupational licenses, fines and forfeitures, and garnishments and seizures totaled \$58,065, an increase of \$1,161 or 2.0 percent from last year.
- **Unrestricted charges for services** totaled \$336, an increase of \$25 or 8.0 percent.
- **Unrestricted interest** totaled \$3,732, an increase of \$3,363 or 911.4 percent. This was caused by an elevation in the interest rates paid on our collected balances under our new fiscal agent contract.
- **Miscellaneous income** totaled \$3,891 for the year, an increase of \$2,937 or 307.9 percent.

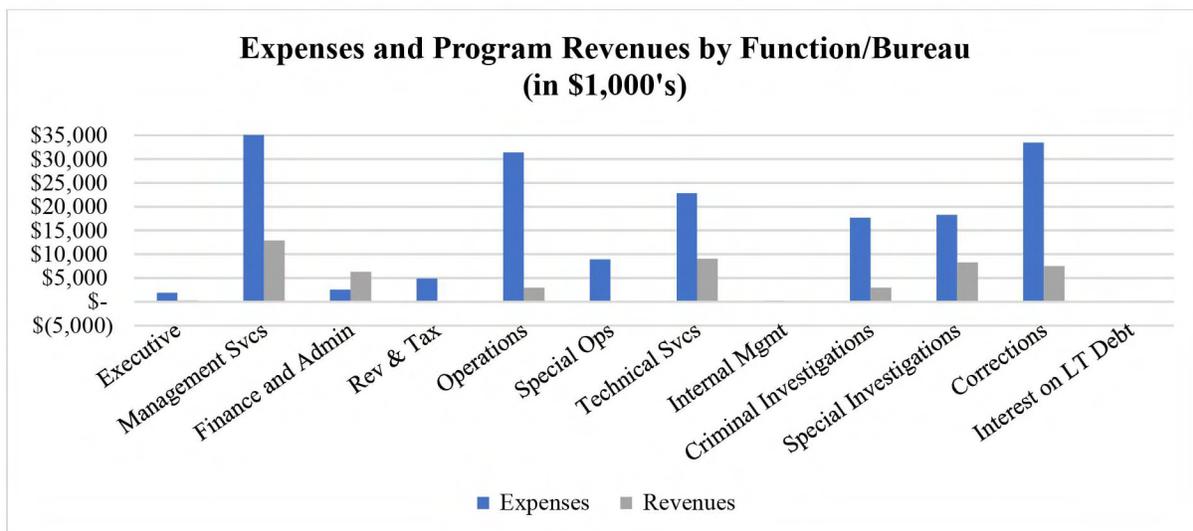
For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. Expenses totaled \$188,004.

The Sheriff's operations are broken down in 11 different bureaus, or functions. Of these, the Executive Bureau totaled \$1,864 (1.0 percent), the Management Services Bureau totaled \$46,169 (24.6 percent), the Finance Bureau totaled \$2,532 (1.3 percent), the Tax Bureau totaled \$4,861 (2.6 percent), the Operations Bureau totaled \$31,337 (16.7 percent), the Special Operations Bureau totaled \$8,915 (4.7 percent), the Internal Management Bureau totaled \$177 (0.1 percent), the Technical Services Bureau totaled \$22,819 (12.1 percent), the Criminal Investigations Bureau totaled \$17,654 (9.4 percent), the Special Investigations Bureau totaled \$18,220 (9.7 percent), and Corrections Bureau totaled \$33,446 (17.8 percent). The expenses of the Sheriff's Office were offset by program revenues (service charges and grants) totaling \$50,077 (see above).

Overall, the Sheriff saw a net increase in costs of \$33,744 or 21.9 percent. A current to prior year comparison highlighting the major changes is as follows:

- Governmental fund expenses totaled \$181,440 a net increase of \$22,794 from last year. Of this amount, the General Fund activities generated an increase in costs of \$22,807, the 911 Emergency Communications Fund saw an increase of \$1,222, Federal Grants saw a decrease of \$1,418, the Communications Reserve Capital Fund saw a decrease of \$227, Buildings and Improvements Capital Fund saw a decrease of \$99, and the Other Governmental Funds generated an increase of \$510 in costs. See the discussion on the governmental funds below.

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



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

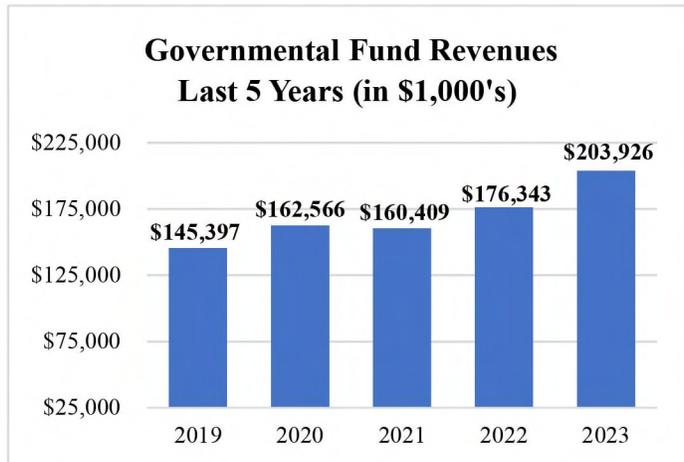
Governmental Funds. The focus of the Sheriff's Office's "governmental funds" is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Sheriff's Office's financing requirements. In particular, unassigned fund balance may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

As of June 30, 2023, the Sheriff's Office's governmental funds reported combined ending fund balances of \$124,231, an increase of \$16,985 or 15.8 percent in comparison with the prior year. Approximately \$44,443 or 35.8 percent of this total constitutes unassigned fund balance, which is available for spending at the government's discretion. Of the remaining fund balance, \$7,839 is restricted, and \$71,950 is reported as assigned. These categories indicate that there is some form of restriction (formal or informal) placed on these funds and that they are not necessarily available for new spending because they have already been restricted, committed or unassigned to a particular purpose.

As noted above, the governmental funds include the general operating funds of the Sheriff (i.e., the General Fund, the Special Revenue Funds, Debt Service Funds, and Capital Project Funds). Overall, as the graph shows, revenues of the Governmental Funds totaled \$203,926 for 2023, an increase of \$27,583 or 15.6 percent.

This increase was the net of several items:

- 1) An increase in property taxes of \$30,059 or 91.4 percent due to improved assessed property values;
- 2) A decrease in sales taxes of \$245 or less than one percent, due to a general improving of the local economy.
- 3) A decrease in Intergovernmental of \$9,587 or 23.8 percent.
- 4) An increase in Commissions of \$1,665 or 2.5 percent.
- 5) Interest income increased \$166 or 47.8 percent.
- 6) An increase of \$3,206 or 80.3 percent in Miscellaneous Revenues.



The **General Fund** is the chief operating fund of the Sheriff's Office. At June 30, 2023, unassigned fund balance of the General Fund was \$44,443 and total fund balance was \$86,753. 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 \$163,856 for 2023).

	<u>2023</u>	<u>2022</u>
Percentage of Unassigned General Fund Fund Balance to Total Governmental Fund Balance	35.8%	55.2%
Percentage of Total General Fund Fund Balance to Total Governmental Fund Balance	69.8%	75.3%
Percentage of Unassigned General Fund Fund Balance to Total General Fund Expenditures	27.1%	41.9%
Percentage of Total General Fund Fund Balance to Total General Fund Expenditures	52.9%	57.2%

As noted in the table, the total unassigned fund balance of the General Fund compared to General Fund expenditures is 27.1 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 \$6,021. Key factors in this change are as follows:

- The General Fund's revenues totaled \$184,956, while expenditures totaled \$163,856. The General Fund's transfers in and out netted to a \$15,079 transfer out.
- Revenues increased by \$27,083 or 17.2 percent from the prior year, mainly because of:
 - Taxes increasing \$29,878 or 46.4 percent, the result of:
 - Property taxes increasing \$30,059 or 91.4 percent,
 - Property taxes - payment in lieu of taxes increasing \$64 or 51.2 percent,
 - Sales taxes going down \$245 or less than one percent due to a steady local economy.
 - Intergovernmental revenues were down \$9,597 or 37.7 percent. This increase was caused by:
 - An increase of \$727 in state supplemental pay,
 - An increase of \$859 in salary reimbursements, (airport details),
 - An increase of \$133 in other reimbursed salaries (Parish President's security team),
 - A decrease of \$11,257 in federal grants.
 - Service charges, fees and commissions were up \$1,573 or 2.5 percent due to:
 - An increase of \$155 in sales tax commissions (increased commissions on sales tax),
 - An increase in Other Commissions of \$1,567,
 - An increase of \$181 in civil and criminal fees,
 - A decrease of \$561 in fines and forfeitures,
 - An increase of \$59 in housing state inmates.
 - Interest income was up \$1,956 or 624.9 percent due to higher interest rates.
 - Miscellaneous income was up \$3,207 or 80.5 percent, due primarily to:
 - An increase of \$2,548 in subrogation and claims,
 - A decrease of \$33 in vehicle usage fees,
 - An increase of \$271 in public assignment fees,
 - An increase of \$421 in Other Revenues.
- Expenditures increased \$22,808 or 16.2 percent. The major changes were due to the following:
 - Salaries and benefits increased \$18,774 or 17.3 percent.
 - General Operating Expenditures increased \$2,343 or 14.7 percent.
 - Materials and supplies increased \$747 or 8.0 percent.
 - Capital Outlay increased by \$949 or 13.7 percent.
- Transfers in totaled \$3,841, an increase of \$259. Current year transfers of \$3,494 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 \$348 from the Commissary Sales Fund.
- Transfers out totaled \$18,921, a decrease of \$5,362 from last year. This year's transfers were for: 1) \$1,250 was transferred to the Communications Reserve Fund for Motorola Radios, 2) \$10,000 was transferred to the Building and Improvements Capital Project Fund, 3) \$500 was transferred to the Computer Equipment Fund for future purchases of laptops, 4) a transfer of \$3,000 was made to the Group Health and Life Internal Service Fund as a one-time cash infusion to help pay for increased claim costs, 5) a transfer of \$1,500 was to the Investigative Recording Systems Fund for the purchase of body cameras, 6) a transfer of \$2,500 was made to the Auto Loss & General Liability Fund as a one-time cash infusion for claim costs and 7) grants cash matches totaling \$169.

The Sheriff reported **four "major" funds** other than the General Fund for the year ended June 30, 2023.

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 2023, this fund recognized revenues of \$7,788, expenditures of \$4,601, and other financing uses of \$3,494, creating a current year deficit of \$307 and leaving a fund balance of \$7,839 at year end. These revenues include \$7,533 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 \$5,630, and expenditures of \$5,630. 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 2023, this fund had interest of \$142, expenditures of \$1,303, and transfers in of \$1,250 which resulted in a current year surplus of \$89. The fund balance of \$4,594 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 2022, this fund earned interest of \$313, recognized expenditures of \$73 and transfers in of \$10,000. The fund balance of \$10,667 is shown as assigned for future projects.

The Sheriff's **Other Governmental Funds (i.e., "non-major" funds)** recorded revenue of \$5,265, expenditures of \$5,978, and other financing sources (uses) of \$1,654. The result was a current year surplus of \$941 and ending fund balance totaling \$14,378. One of the largest revenue streams in these non-major funds was recognized by the Commissary Sales Fund, which recognized revenues of \$1,999, primarily related to the sale of goods and supplies to inmates. In addition, the State Asset Forfeiture Fund recognized \$399 of asset forfeitures, the Region 1 Communications O&M Special Revenue Fund recognized state assistance of \$398, the Crime Lab Fees Fund received \$357 in fees and reimbursements, the Drug Enforcement Special Revenue Fund recognized forfeitures of \$165 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 \$142.

Of the \$5,978 in expenditures, \$1,695 was spent by the Commissary Sales Fund on purchases of goods for sale, \$955 was spent in the State Asset Forfeiture Fund on operating supplies and vehicles, \$398 was spent in the Region 1 Communications O&M Fund on operating and maintenance costs associated with the regional radio tower network, \$423 was spent in the Crime Lab Fees Fund on overtime and lab equipment, \$348 was expended in the Drug Enforcement Special Revenue Fund on operating supplies and capital outlay, and \$139 was spent in the Local Law Enforcement and JAG Grants Special Revenue Fund on grant projects.

As noted above, fund balances for these non-major funds, in the aggregate, totaled \$14,378. Of this total, \$740 remains in the Commissary Sales Special Revenue Fund, \$649 in the State Asset Forfeiture Special Revenue Fund, \$267 in the RUDE Program Special Revenue Fund, \$22 in the Recreation and Relief Special Revenue Fund, \$252 in the Reserve Deputies Operating Special Revenue Fund, \$891 in the Crime Lab Fees Special Revenue Fund, \$599 is in the Drug Enforcement Special Revenue Fund, \$2,939 was left in the Computer Equipment Capital Project Fund, and \$7,073 was left in the Investigative Recording System Fund at year end.

Proprietary Funds. During the year, the Sheriff maintained three internal service funds (the Auto Loss and General Liability Fund, the Short-Term Disability Fund, and the Group Health and Life Insurance Fund) to account for its risk management activities. At June 30, 2023, these funds reported a Net Position of \$3,789, which is a net increase from the prior year of \$2,216. 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.

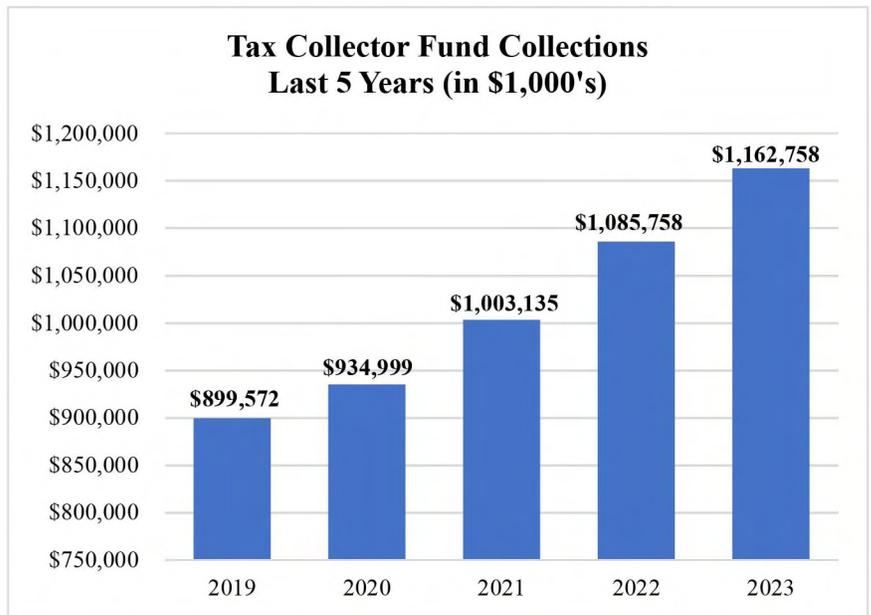
At June 30, 2023, the **Auto Loss and General Liability Fund** had a Net Position of \$4,470, which is \$3,230 higher than the prior year. Expenses for the year totaled \$4,252 and claims payable at year-end totaled \$5,164.

The **Group Health and Life Insurance Fund** accounts for both employee and employer contributions to the plan. At June 30, 2023, this fund had a Net Position of -\$1,024, which is \$1,121 less than the prior year. Expenses for the year totaled \$25,563 and claims payable at year-end totaled \$1,664. 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 \$3,000 into this fund during 2023 to help cover overruns. The total expenses of this fund increased \$3,760 or 17.2 percent over the prior year.

To address the recurring losses recognized in previous years and the rising costs of healthcare, the employer premium was raised on January 1, 2023 from \$621/month to \$674/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 \$67,650 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 2023, the Tax Collector Fund received \$1,162,758 and disbursed \$1,165,151 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 \$66,248 on hand at year-end.



Collections increased \$77,000 or 7.1 percent. This increase is the net of various changes: 1) property tax collections were up \$58,978 or 39.3 percent as assessments and levies

increased as property values improved, 2) sales tax collections decreased \$15,560 or 12.6 percent, and 3) various other taxes increased \$507 or 23.1 percent. These increases/decreases were realized by all participating taxing districts in the Parish.

The **Sheriff's Account Custodial Fund** received \$34,170 in garnishments and judicial sales and disbursed \$34,992 to the applicable litigants, defendants, attorneys, and appraisers. There are increases of \$13,866 and \$14,739, respectively.

GENERAL FUND BUDGETARY HIGHLIGHTS

Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 21, 2023. The most significant of the changes made are described below:

Revenues of the General Fund were increased by \$1,977. The largest changes were seen in service charges, fees and commissions (down \$2,780), sales taxes (down \$4,103), miscellaneous revenues (up \$3,382), and intergovernmental (up \$848). Service charges and commissions went down due to a decrease in sales tax commission (down \$4,095) and an increase in other commissions (up \$1,087). Miscellaneous revenues were up primarily because of an increase in subrogations and claims (up \$2,561). Intergovernmental revenues were up mainly due to an increase in reimbursed details (up \$94) and an increase in reimbursed salaries (up \$186) off-set by a decrease in federal grants (down \$796).

Expenditures of the General Fund were increased by \$1,287. Note C.2 provides a breakdown of the changes in expenditures by function/bureau. The main changes by line-item were:

- The increase of \$8,541 in the Management Services Bureau.
- The increase of \$186 in the Operations Bureau.
- The decrease of \$1,478 in the Special Investigations Bureau.
- The decrease of \$3,854 in the Correctional Bureau.

Budget to Actual Variances

Revenues (on a budgetary basis) totaled \$185,508, which was \$1,304 or less than one percent under the final budget. The variance is made up of 1) ad valorem taxes reporting \$318 under budget, 2) sales taxes coming in \$52 or less than one percent over budget, 3) intergovernmental revenues coming in \$684 or 4.1 percent under budget, and 4) service charges, fees and commissions coming in \$39 or less than 1.0 under budget.

Expenditures (on a budgetary basis) were \$166,674, which was \$1,613 or 1.0 percent over the final budget. The largest budget variances were seen in:

- Salaries and benefits were \$186 or 0.1 percent over budget due to a number of positions being open for most of the year and a conscious effort to cut back on overtime. This resulted from regular salaries coming in \$149 over budget and retirement was \$11 over budget (open positions).
- General operating expenditures were \$577 or 3.1 percent over budget. Repairs and maintenance were \$250 over budget due to some building and plumbing repairs, outside services costs were \$172 over budget and prison-related costs were \$27 under budget.
- Materials and supplies were \$595 or 5.5 percent over budget primarily in training and emergency supplies, over by \$226, uniform and related costs, over budget \$68, and auto and marine over budget by \$238 due to slightly higher gas and oil prices.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Sheriff's Office's investment in capital assets for its governmental activities as of June 30, 2023 amounts to \$77,002 (net of accumulated depreciation) and \$71,016 (net of accumulated depreciation and capital-related debt). This investment in capital assets includes land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure. The Sheriff's Office's net investment in capital assets increased by \$8,689 or 12.8 percent, this year.

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

- \$5,495 was spent on furniture, fixtures and equipment, primarily computers (laptops, desktops, printers and servers), new crime lab equipment, and ALPR cameras.
- \$5,241 was spent on new vehicles, trucks, and motorcycles, keeping the Sheriff's policy of rotating the fleet every 5 years.
- \$7,531 was recognized as depreciation expense, an increase of \$684 from last year.

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

	Governmental Activities	
	2023	2022
Land	\$ 2,716	\$ 2,716
Construction in progress	-	-
Buildings and improvements	44,952	46,749
Equipment and fixtures	6,988	3,639
Vehicles and heavy equipment	12,284	10,511
Infrastructure	4,135	4,266
Subscription Based IT Asset	5,495	-
Lease equipment	432	698
Total Capital Assets, Net of Depreciation	\$ 77,002	\$ 68,579

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

Short-Term and Long-Term Debt. At the end of the fiscal year, the Sheriff had incurred liabilities in consisting of the following amounts: subscription-based IT asset obligations of \$5,548, lease obligations of \$438, compensated absences of \$2,138, and OPEB of \$32,923, for a long-term debt balance of \$41,047. The following is a summary of the Sheriff's short-term and long-term debt transactions for the year ended June 30, 2023 (in thousands of dollars):

Type of Debt	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Direct Finance Arrangement	\$ 870	\$ -	\$ (870)	\$ -	\$ -
Subscription Based IT Asset Obligations	-	7,223	(1,675)	5,548	1,709
Lease Obligations	701	-	(263)	438	176
Compensated Absences	3,147	4,031	(5,040)	2,138	2,137
Total OPEB Liability (See Note F.2)	32,664	2,575	(2,316)	32,923	-
Total Long-Term Debt	\$ 37,382	\$ 13,829	\$ (10,164)	\$ 41,047	\$ 4,022

As noted above, total debt decreased by \$10,164. Significant long-term transactions included:

- A direct finance arrangement (formally known as capital lease) for portable radio units decreased \$870.
- Subscription based IT asset obligations increased \$5,548.
- Lease obligations decrease by \$263.
- Compensated absences decreased by \$1,009.
- The Sheriff accrued a total OPEB liability expense of \$2,575 less payments of \$2,316 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 Sheriff has chosen not to fund the actuarial liability.

Net Pension Liability and Related Items. On the Statement of Net Position, the Sheriff recorded a non-current liability - pension-related totaling \$70,029. This represents the Sheriff's proportionate share of the Net Pension Assets of the Louisiana Sheriff's Pension & Relief Fund. Government Accounting Rules require the Sheriff to recognize its proportionate share (calculated at 8.615899%) of the pension plan's unfunded pension liability on its government-wide financial statements. This liability saw a significant increase, up approximately \$74,609 in the current year due to changes in earnings, assumptions, proportionate share, and experience, etc.

There are a number of other items recorded on the Statement of Net Position related to pensions, specifically deferred outflows totaling \$54,710, and deferred inflows totaling \$7,365. The deferred outflows are made up of the Sheriff's 2023 pension contributions of \$10,440, which have been deferred until next year, along with \$10,460 of changes in assumptions (which are being amortized over the next few years), and \$30,318 for differences in earnings. The deferred inflows are mostly made up of differences in actual experiences \$3,479 and changes in the Sheriff's proportionate share of the pension liability \$3,847. 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. Fiscal Year 2022 saw significant economic growth and increases in sales tax collections. However, the economy began to slow, which has led to financial challenges for everyone. For JPSO, this economic down turn can most readily be seen in stagnation of gross sales tax collections in Jefferson Parish, which only resulted in a 2.5 percent increase from Fiscal year 2022.

Inflation and the rising costs of consumer goods and services, along with the availability to receive them in a timely manner, have continued to present challenges. During the first half of our fiscal year, monthly inflation rates generally hovered between 7 percent and 8 percent, before finally receding to under 4 percent in the last months before our fiscal year end of June 30, 2023.

As we look forward, due to the recent reduction in the inflation rates and projected cuts to the Federal Interest rate in 2024, there are reasons to be optimistic. Within JPSO, the most pressing issue is the struggle to hire employees, most specifically in our Correctional Center. As a result, staffing shortages continue to drive overtime man hours and costs to historic highs. We have invested heavily in recruitment efforts and are expecting to see an increase in hiring during the next year.

REQUESTS FOR INFORMATION

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



BASIC FINANCIAL STATEMENTS

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 93,376,885
Investments	29,825,998
Receivables (net of allowance for uncollectibles)	19,673,905
Inventories	-
Prepays	451,656
Other assets	82,287
Capital assets (net of accumulated depreciation/amortization)	77,001,793
Total Assets	220,412,524
Deferred Outflows of Resources	
Deferred outflows - OPEB	8,174,836
Deferred outflows - pension	54,710,463
Total Deferred Outflows of Resources	62,885,299
Liabilities	
Accounts payable and other current liabilities	2,093,307
Accrued salaries and deductions	6,166,895
Claims and judgments payable	6,526,507
Due to other governments	20,236
Due to taxing bodies and others	201,704
Unearned revenue	9,235
Noncurrent liabilities:	
Due within one year	4,022,080
Due in more than one year	37,024,646
Net pension liability	70,028,844
Total Liabilities	126,093,454
Deferred Inflows of Resources	
Deferred Inflows - Leases	372,835
Deferred inflows - OPEB	7,641,521
Deferred inflows - pension	7,365,602
Total Deferred Inflows	15,379,958
Net Position	
Net investment in capital assets	71,015,634
Restricted for:	
911 Emergency Communications	7,839,109
Debt service	-
Construction	-
Claims and judgments	342,183
Other	-
Unrestricted	62,627,485
Total Net Position	\$ 141,824,411

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, 2023

Function/Bureau	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Primary Governmental Activities
Primary Government					
Governmental Activities:					
Public Safety:					
Executive	\$ 1,864,419	\$ 200,588	\$ 88,223	\$ -	\$ (1,575,608)
Management Services	46,168,605	12,147,309	1,069,165	(304,922)	(33,257,053)
Finance and Administrative	2,531,612	6,120,629	174,585	-	3,763,602
Revenue & Taxation	4,861,415	-	121,699	-	(4,739,716)
Operations	31,336,717	54,334	2,854,102	-	(28,428,281)
Special Operations	8,915,390	67,807	(750,085)	534,191	(9,063,477)
Technical Services	22,819,098	-	8,769,461	232,070	(13,817,567)
Internal Management	176,645	-	9,330	-	(167,315)
Criminal Investigations	17,654,478	1,450,563	1,508,396	1,107	(14,694,412)
Special Investigations	18,220,339	576,768	7,274,971	405,607	(9,962,993)
Corrections	33,445,804	5,598,266	1,873,481	-	(25,974,057)
Non-departmental	10,239	-	-	-	(10,239)
Interest on long-term debt	-	-	-	-	-
Unallocated	-	-	-	-	-
Total governmental activities	188,004,761	26,216,264	22,993,328	868,053	(137,927,116)
General Revenues:					
Taxes					
Property taxes					62,957,995
Property taxes - payments in lieu of					188,719
Sales taxes					31,064,845
Intergovernmental - unrestricted					
State Revenue Sharing					1,296,357
Video Poker Allocation					2,019,371
OTB Horse Racing Allocation					6,834
Commissions					
Commissions on tax collections					58,065,274
Charges for Services					
Court Attendance					336,344
Unrestricted interest					
Miscellaneous					3,732,114
Gain on disposal of capital assets					13,041
Subrogations and claims					3,075,083
Unrestricted Gifts and Donations					-
Other					803,202
Total General Revenue and Transfers					163,559,179
Change in Net Position					25,632,063
Net Position					
Beginning of year					116,192,348
End of year					\$ 141,824,411

The accompanying note are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Governmental Funds
Balance Sheet
June 30, 2023

	General	911 Emergency Communications Special Revenue	Federal Grants Special Revenue	Communications Reserve Capital Project	Buildings & Improvements Capital Project	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and cash equivalents	\$ 2,232,591	\$ 7,221,915	\$ -	\$ -	\$ -	\$ 609,490	\$ 10,063,996
Share of pooled assets - general pool	66,205,566	-	-	4,594,326	10,669,914	13,879,462	95,349,268
Investments	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles)	24,110,085	1,565,287	541,667	-	-	307,771	26,524,810
Due from other funds	1,467,714	-	-	-	-	14,364	1,482,078
Other assets	82,287	-	-	-	-	-	82,287
Total Assets	\$ 94,098,243	\$ 8,787,202	\$ 541,667	\$ 4,594,326	\$ 10,669,914	\$ 14,811,087	\$ 133,502,439
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 1,119,683	\$ 948,093	\$ (354,939)	\$ -	\$ 3,122	\$ 76,709	\$ 1,792,668
Accrued payroll and deductions	6,166,895	-	-	-	-	-	6,166,895
Due to other funds	29,442	-	896,581	-	-	356,054	1,282,077
Due to other governments	20,237	-	-	-	-	-	20,237
Unearned revenue	9,235	-	-	-	-	-	9,235
Total Liabilities	7,345,492	948,093	541,642	-	3,122	432,763	9,271,112
Fund Balances							
Restricted	-	7,839,109	-	-	-	-	7,839,109
Assigned	42,310,226	-	25	4,594,326	10,666,792	14,378,324	71,949,693
Unassigned	44,442,525	-	-	-	-	-	44,442,525
Total Fund Balances	86,752,751	7,839,109	25	4,594,326	10,666,792	14,378,324	124,231,327
Total Liabilities and Fund Balances	\$ 94,098,243	\$ 8,787,202	\$ 541,667	\$ 4,594,326	\$ 10,669,914	\$ 14,811,087	\$ 133,502,439

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, 2023**

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

Total Fund Balances at June 30, 2023 - Governmental Funds (page 32)	\$	124,231,327
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets exceeded the accumulated depreciation/amortization by:		
Cost of capital assets	\$	220,109,373
Accumulated depreciation	(143,107,580)	77,001,793
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	\$	8,174,836
Deferred outflows - pension-related	\$	54,710,463
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.		
		3,788,685
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	\$	2,137,832
Limited tax revenue bonds	-	
SBITA Liability	5,548,190	
Lease Liability	437,969	
OPEB Liability	32,922,735	
Net Pension Liability	70,028,844	(111,075,570)
Deferred Inflows related to the pension and OPEB plan are not yet available and, therefore, are Deferred Inflows - Lease Related		
Deferred Inflow - OPEB		(7,641,521)
Deferred inflows - pension-related		(7,365,602)
Total Net Position of Governmental Activities at June 30, 2023	\$	<u>141,824,411</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Governmental Funds
Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended June 30, 2023

	General	911 Emergency Communications Special Revenue	Federal Grants Special Revenue	Communications Reserve Capital Project	Buildings & Improvements Capital Project	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes							
Ad valorem taxes	\$ 62,957,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,957,995
Ad valorem taxes - payments in lieu of	188,719	-	-	-	-	-	188,719
Sales and use taxes	31,064,845	-	-	-	-	-	31,064,845
Intergovernmental	15,827,136	7,532,809	5,461,553	-	-	1,947,983	30,769,481
Service charges, fees, and commissions	65,455,875	8,222	-	-	-	2,319,291	67,783,388
Fines and forfeitures	-	-	-	-	-	512,581	512,581
Interest	2,268,999	246,493	-	142,425	313,455	476,388	3,447,760
Miscellaneous	7,192,125	-	-	-	-	9,004	7,201,129
Total Revenues	184,955,694	7,787,524	5,461,553	142,425	313,455	5,265,247	203,925,898
Expenditures							
Current							
Public Safety							
Executive	1,846,212	-	-	-	-	-	1,846,212
Management Services	45,930,673	-	-	-	-	405,213	46,335,886
Finance and Administrative	3,639,374	-	-	-	-	109,940	3,749,314
Revenue & Taxation	4,454,205	-	-	-	-	-	4,454,205
Operations	28,331,129	-	-	-	-	-	28,331,129
Special Operations	6,802,515	-	684,008	-	-	6,803	7,493,326
Technical Services	15,997,022	4,600,641	-	-	-	423,405	21,021,068
Internal Management	-	-	-	-	-	-	-
Criminal Investigations	16,227,440	-	2,351	-	-	-	16,229,791
Special Investigations	10,915,493	-	4,944,094	-	-	1,118,728	16,978,315
Corrections	29,701,660	-	-	-	-	1,694,606	31,396,266
Non-departmental	10,239	-	-	-	-	-	10,239
Capital outlay							
Public Safety							
Finance and Administrative	-	-	-	1,302,542	-	202,139	1,504,681
Management Services	-	-	-	-	72,863	1,797,649	1,870,512
Special Investigations	-	-	-	-	-	219,494	219,494
Total Expenditures	163,855,962	4,600,641	5,630,453	1,302,542	72,863	5,977,977	181,440,438
Excess (Deficiency) of Revenues over Expenditures	21,099,732	3,186,883	(168,900)	(1,160,117)	240,592	(712,730)	22,485,460
Other Financing Sources (Uses)							
Transfers in	3,841,302	-	168,900	1,250,000	10,000,000	2,001,764	17,261,966
Transfers out	(18,920,664)	(3,493,642)	-	-	-	(347,660)	(22,761,966)
Total Other Financing Sources (Uses)	(15,079,362)	(3,493,642)	168,900	1,250,000	10,000,000	1,654,104	(5,500,000)
Net Change in Fund Balances	6,020,370	(306,759)	-	89,883	10,240,592	941,374	16,985,460
Fund Balances							
Beginning of year	80,732,381	8,145,868	25	4,504,443	426,200	13,436,950	107,245,867
End of year	\$ 86,752,751	\$ 7,839,109	\$ 25	\$ 4,594,326	\$ 10,666,792	\$ 14,378,324	\$ 124,231,327

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, 2023**

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

Net change in fund balances - total governmental funds (page 34)	\$	16,985,460	
<p>In the Statement of Activities, certain OPEB related inflows and outflows of resources are recognized in the current year, while others are deferred. The net effect of these OPEB related transactions are as follows:</p>			
Actual OPEB Expense	\$	826,582	
Current year depreciation/amortization of certain deferred outflows		(549,067)	
Current year depreciation/amortization of certain deferred inflows		<u>767,642</u>	
			1,045,157
<p>Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation/amortization expense in the current period.</p>			
			1,211,581
<p>The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.</p>			
			(11,872)
<p>In the Statement of Activities, certain operating expenses, such as compensated absences (i.e., sick and annual leave), are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually <i>paid</i>). This year, sick and annual leave used exceeded the amounts earned by this amount.</p>			
			1,009,283
<p>The issuance of long-term debt (e.g., bonds and disaster loans payable) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>			
Payment of SBITA liability	\$	1,674,928	
Payment of lease liability		265,939	
Payment of direct finance obligation		<u>870,312</u>	
			2,811,179
<p>Internal service funds are used by management to charge the costs of risk management activities (i.e., self-insurance) to individual funds. The net revenue (loss) of the internal service funds are reported with governmental activities.</p>			
			2,215,201
<p>In the Statement of Activities, certain pension-related inflows and outflows of resources are recognized in the current year, while others are deferred. The net effect of these pension-related transactions are as follows:</p>			
Current year employer pension expense per the retirement system	\$	(13,297,589)	
Current year pension expense - employee contributions paid by the Sheriff		(779,988)	
Current year amortization of certain pension-related deferred inflows and outflows		20,004	
Recognition of On-Behalf Payments made to pension plan by non-employer entities		3,983,767	
Deferral of current year pension contributions made by employer		<u>10,439,880</u>	
			366,074
Change in Net Position of Governmental Activities	\$		<u>25,632,063</u>

The accompanying notes are integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

General Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2023

	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	\$ 62,957,995	\$ -	\$ 62,957,995	\$ 63,276,200	\$ (318,205)	\$ 60,661,500
Ad valorem taxes - payments in lieu of	188,719	-	188,719	188,900	(181)	125,000
Sales and use taxes	31,064,845	133,544	31,198,389	31,146,599	51,790	35,249,999
Intergovernmental	15,827,136	61,423	15,888,559	16,572,150	(683,591)	15,723,850
Service charges, fees, and commissions	65,455,875	356,972	65,812,847	65,852,216	(39,369)	68,632,480
Fines and forfeitures	-	-	-	-	-	-
Interest	2,268,999	-	2,268,999	2,146,200	122,799	194,000
Miscellaneous	7,192,125	-	7,192,125	7,629,500	(437,375)	4,247,500
Total Revenues	184,955,694	551,939	185,507,633	186,811,765	(1,304,132)	184,834,329
Expenditures						
Current						
Public Safety						
Executive	1,846,212	131,566	1,977,778	1,992,189	14,411	1,791,989
Management Services	45,930,673	1,191,132	47,121,805	48,255,841	1,134,036	39,714,515
Finance and Administrative	3,639,374	(30,193)	3,609,181	3,680,230	71,049	3,513,020
Revenue & Taxation	4,454,205	24,689	4,478,894	4,561,105	82,211	4,787,110
Operations	28,331,129	54,806	28,385,935	28,453,905	67,970	28,267,820
Special Operations	6,802,515	(451,275)	6,351,240	6,414,145	62,905	6,572,570
Technical Services	15,997,022	(64,647)	15,932,375	16,004,570	72,195	17,193,020
Internal Management	-	-	-	-	-	-
Criminal Investigations	16,227,440	153,622	16,381,062	16,374,925	(6,137)	17,277,450
Special Investigations	10,915,493	154,123	11,069,616	11,136,685	67,069	12,615,110
Corrections	29,701,660	40,549	29,742,209	29,800,160	57,951	33,654,460
Non-departmental	10,239	-	10,239	-	(10,239)	-
Total Expenditures	163,855,962	1,204,372	165,060,334	166,673,755	1,613,421	165,387,064
Excess (Deficiency) of Revenues over Expenditures	21,099,732	(652,433)	20,447,299	20,138,010	309,289	19,447,265
Other Financing Sources (Uses)						
Transfers in	3,841,302	-	3,841,302	3,841,800	(498)	3,909,000
Transfers out	(18,920,664)	-	(18,920,664)	(18,305,000)	(615,664)	(17,600,000)
Total Other Financing Sources (Uses)	(15,079,362)	-	(15,079,362)	(14,463,200)	(616,162)	(13,691,000)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	6,020,370	(652,433)	5,367,937	5,674,810	(306,873)	5,756,265
Fund Balance						
Beginning of year	80,732,381	(5,121,977)	75,610,404	39,398,190	36,212,214	48,166,964
End of year	\$ 86,752,751	\$ (5,774,410)	\$ 80,978,341	\$ 45,073,000	\$ 35,905,341	\$ 53,923,229

The accompanying notes are integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

911 Emergency Communications Special Revenue Fund
Special Revenue Funds with Annual Budgets
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Final Budget	Variance with Amended Budget Positive (Negative)	Original Budget
Revenues						
Taxes						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-
Intergovernmental	7,532,809	-	7,532,809	7,249,300	283,509	7,550,000
Service Charges, Fees and Commissions	8,222	-	8,222	8,250	(28)	8,200
Fines and Forfeitures	-	-	-	-	-	-
Interest	246,493	-	246,493	243,800	2,693	15,000
Miscellaneous	-	-	-	-	-	500
Total Revenues	7,787,524	-	7,787,524	7,501,350	286,174	7,573,700
Expenditures						
Current						
Public Safety						
Technical Services						
Salaries and Benefits	-	-	-	-	-	-
General Operating Expenditures	1,996,628	51,832	2,048,460	2,091,600	43,140	1,827,200
Materials and Supplies	54,353	(6,750)	47,603	60,000	12,397	58,500
Cost of Goods Sold	-	-	-	-	-	-
Travel	8,238	(2,999)	5,239	10,750	5,511	12,500
Programs and Activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Outlay	1,035,619	(754,151)	281,468	295,400	13,932	61,000
Intergovernmental	1,505,803	-	1,505,803	1,505,803	-	1,505,803
Total Expenditures	4,600,641	(712,068)	3,888,573	3,963,553	74,980	3,465,003
Excess (Deficiency) of Revenues Over Expenditures	3,186,883	712,068	3,898,951	3,537,797	361,154	4,108,697
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(3,493,642)	-	(3,493,642)	(3,494,100)	458	(3,448,500)
Capital Leases	-	-	-	-	-	-
Sales of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(3,493,642)	-	(3,493,642)	(3,494,100)	458	(3,448,500)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(306,759)	712,068	405,309	43,697	361,612	660,197
Fund Balance						
Beginning of Year	8,145,868	74,444	8,220,312	8,220,313	(1)	8,177,499
End of Year	\$ 7,839,109	\$ 786,512	\$ 8,625,621	\$ 8,264,010	\$ 361,611	\$ 8,837,696

The accompanying notes are integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Proprietary Funds
Statement of Net Position
June 30, 2023

	<u>Governmental</u> <u>Activities</u>
	<u>Internal Service</u>
Assets	
Current Assets	
Cash and cash equivalents	\$ 5,539,319
Share of pooled assets - general pool	342,183
Accounts Receivable	-
Total Current Assets	<u>5,881,502</u>
Non-current Assets	
Investments	4,482,673
Receivables (net of allowance for uncollectibles)	-
Due from other funds	-
Prepays	451,656
Other assets	-
Total Non-current Assets	<u>4,934,329</u>
Total Assets	<u><u>10,815,831</u></u>
Liabilities	
Current Liabilities	
Accounts payable and other current liabilities	300,639
Due to other funds	200,000
Claims and judgments payable	1,362,895
Total Current Liabilities	<u>1,863,534</u>
Non-Current Liabilities	
Claims and judgments payable	<u>5,163,612</u>
Total Non-Current Liabilities	<u>5,163,612</u>
Total Liabilities	<u><u>7,027,146</u></u>
Net Position	
Restricted for:	
Claims and judgments	342,183
Unrestricted	3,446,502
Total Net Position	<u><u>\$ 3,788,685</u></u>

The accompanying notes are 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, 2023

	<u>Governmental Activities</u>
	<u>Internal Service</u>
Operating Revenues	
Service Charges	
Premiums	\$ 25,705,125
Miscellaneous	730,370
	<hr/>
Total Operating Revenues	26,435,495 <hr/>
Operating Expenses	
Claims and judgments	24,133,507
Administrative expenses	882,660
Premiums	4,959,570
Miscellaneous	28,911
	<hr/>
Total Operating Expenses	30,004,648 <hr/>
Operating Income (Loss)	<hr/> (3,569,153) <hr/>
Non-Operating Revenues	
Interest	284,354
	<hr/>
Income (Loss) Before Transfers	(3,284,799)
Transfers In	5,500,000
Transfers Out	-
	<hr/>
Change in Net Position	2,215,201
Net Position	
Beginning of year	1,573,484
	<hr/>
End of year	<u>\$ 3,788,685</u> <hr/>

The accompanying notes are integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2023

	<u>Governmental</u> <u>Activities</u>
	<u>Internal Services</u>
Cash Flows from Operating Activities	
Premiums received from employer	\$ 20,074,475
Premiums received from employees	4,057,605
Premiums received from retirees and others	1,573,045
Receipts from subrogations	198,151
Claims refunds received	532,219
Miscellaneous cash receipts	-
Deposits in escrow returned	-
Claims and judgments paid	(25,653,542)
Administrative fees paid	(822,470)
Insurance premiums paid	(5,154,080)
Miscellaneous expenses paid	(28,911)
Amounts paid to other funds	(2,038,799)
Amounts received from other funds	-
Net Cash Provided (Used) by Operating Activities	<u>(7,262,307)</u>
Cash Flows from Non-Capital Financing Activities	
Transfers in	5,500,000
Transfers out	-
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>5,500,000</u>
Cash Flows from Investing Activities	
Purchases of investments	(167,885)
Maturities of investments	-
Interest received	284,354
Net Cash Provided (Used) by Investing Activities	<u>116,469</u>
Increase (Decrease) in Cash and Cash Equivalents	<u>(1,645,838)</u>
Cash and Cash Equivalents	
Beginning of year	7,527,340
End of year	<u>\$ 5,881,502</u>
Reconciliation to Statement of Net Position	
Cash and cash equivalents	\$ 5,539,319
Share of pooled assets - general pool	342,183
Bank overdraft	-
Total	<u>\$ 5,881,502</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	<u>\$ (3,569,153)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Add back write-offs to bad debt	-
(Increase) decrease in assets:	
accounts receivable	-
due from other funds	-
other assets	(194,510)
Increase (decrease) in liabilities:	
accounts payable	60,190
due to other funds	(2,038,799)
claims payable	(1,520,035)
other liabilities	-
Net adjustments	<u>(3,693,154)</u>
Net cash provided (used) by operating activities	<u>\$ (7,262,307)</u>

The accompanying notes are integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Fiduciary Funds
Statement of Net Position
June 30, 2023

	Custodial Funds
Assets	
Cash and cash equivalents	\$ 1,477,269
Share of pooled assets - general pool	228,736
Share of pooled assets - bureau pool	65,944,267
Due from other funds	-
	<hr/>
Total Assets	67,650,272
	<hr/>
Liabilities	
Due to other funds	-
Due to taxing bodies and others	67,650,272
	<hr/>
Total Liabilities	67,650,272
	<hr/>
Net Position	<hr/> <hr/> \$ -

The accompanying notes are integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Fiduciary Fund
Statement of Changes in
Fiduciary Net Position
For the Year Ended June 30, 2023

	Custodial Funds
	June 30, 2023
	<hr/>
Additions	
Tax, fines, commissions and other fees	\$ 1,159,509,464
Deposits:	
Sheriff's sales	28,802,124
Garnishments	4,781,454
Inmate deposits	2,262,983
Other	490,460
Amounts received from other funds	-
Interest	4,966,242
	<hr/>
Total Additions	1,200,812,727
	<hr/>
Reductions	
Deposits Settled To:	
Sheriff's General Fund	158,521,459
Taxing bodies and others	1,012,411,227
Litigants/defendants	25,325,641
Attorneys, appraisers, and others	5,416,205
Other Reductions:	
Commissary Sales Fund	-
Inmate withdrawals	971,513
Professional services	-
Amounts paid to other funds	2,893,299
Amounts abandoned to State	-
Bank service charges	-
Amounts pending distribution	(4,726,617)
	<hr/>
Total Reductions	1,200,812,727
	<hr/>
Net Increase (Decrease) in Fiduciary Net Position	-
	<hr/>
Net position - beginning	-
Net position - ending	<u>\$ -</u>

The accompanying notes are integral part of this statement.

Jefferson Parish Sheriff's Office
Harvey, Louisiana

Notes to Financial Statements
June 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

2. Description of Activities

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

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

3. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

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

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

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

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

5. Assets, Liabilities and Net Position/Fund Equity

A. Cash and Investments

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

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 194, which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, or 6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation of Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

B. Pooled Assets

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

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

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

C. Interfund Receivables/Payables

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

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

D. Inventories and Prepaid Items

The cost of material and supplies acquired by governmental funds are recorded as expenditures at the time of purchase. It is management's opinion that the inventor of such materials and supplies at June 30, 2023 would not be material to the financial statements.

Payments made to vendors for services that will benefit periods beyond June 30, 2023, 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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Deferred Outflows and Deferred Inflows of Revenues

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

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

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

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

F. Capital Assets

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

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

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Right-to-Use Assets

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

H. Compensated Absences

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.

I. Long-term Obligations

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

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

J. Fund Equity

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

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

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

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

Sometimes the Sheriff will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which with resources are considered to be applied. It is the Sheriff's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

K. Use of Estimates

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

L. Adoption of New Accounting Principles

During the year, the Sheriff's Office implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The objective of GASB 96 is to better meet the information needs of the financial statement users by establishing uniform accounting and financial reporting requirements for subscription-based information technology arrangements (SBITA); improving the comparability of financial statements among governments that have entered into SBITAs; and enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This statement defines a SBITA; establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. The implementation of this standard had no impact on beginning net position of the Sheriff's Office.

M. Subsequent Events

The Sheriff has evaluated subsequent events through December 27, 2023, the date the financial statements were available to be issued.

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

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$1,211,581 difference are as follows:

Capital Outlay	\$ 10,736,573
Depreciation/Amortization Expense	<u>(9,524,992)</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>\$ 1,211,581</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 \$11,872 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	\$ (1,954,610)
Accumulated depreciation on assets disposed of	<u>1,942,738</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>\$ (11,872)</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 \$366,074 difference related to pension fund recognition is broken down as follows:

Current year employer pension expense per the Sheriff's Pension Fund	\$ (13,297,589)
Current year pension expense for employee contributions paid by the Sheriff	(779,988)
Current year amortization of certain pension-related deferred inflows and outflows	20,004
Recognition of On-Behalf Payments made to pension plan by non-employer entities	3,983,767
Deferrel of current year pension contributions made by the Sheriff	<u>10,439,880</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>\$ 366,074</u>

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Budgetary Information

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

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

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

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

In accordance with the Louisiana Local Government Budget Act (LRS 39:1301), the procedures used by the Sheriff in establishing the budgetary data in the financial statements include public notices of the proposed budget, public inspections and hearings. The budget is then legally adopted by the Sheriff through a formal implantation letter. All amendments to the budget must also be approved by the Sheriff. Budget amounts included in the statements are as originally adopted or as finally amended by the Sheriff as of June 21, 2023.

2. Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 21, 2023. The most significant of the changes made are described below:

Revenues of the General Fund were increased by \$1,977,436. The largest changes were seen in service charges, fees and commissions, down \$2,624,700, sales and use taxes, down \$4,103,400, miscellaneous revenues, up \$3,382,000, and ad valorem taxes, up \$2,614,700. Service charges and commissions went down due to a decrease of \$4,095,236 in sales taxes commissions. Sales taxes went down to an economic decline as inflation rises. Miscellaneous revenues went up due to an increase of \$2,560,500 in subrogations and claims. Ad valorem taxes went up due to a millage increase of 7.00 that took effect January 1, 2023.

Expenditures of the General Fund were increased by \$1,286,691. A breakdown by bureau follows:

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Fund/Bureau	Proposed Budget	Amendments	Amended Budget
General Fund			
Executive	\$ 1,791,989	\$ 200,200	\$ 1,992,189
Management Services	39,714,515	8,541,326	48,255,841
Finance and Administrative	3,513,020	167,210	3,680,230
Revenue and Taxation	4,787,110	(226,005)	4,561,105
Operations	28,267,820	186,085	28,453,905
Special Operations	6,572,570	(158,425)	6,414,145
Technical Services	17,193,020	(1,188,450)	16,004,570
Criminal Investigations	17,277,450	(902,525)	16,374,925
Special Investigations	12,615,110	(1,478,425)	11,136,685
Corrections	33,654,460	(3,854,300)	29,800,160
Total	\$ 165,387,064	\$ 1,286,691	\$ 166,673,755

The increase of \$8,541,326 in the Management Services Bureau resulted from an increase within materials and supplies of \$2,985,825 due to tornado damage to the JPSO Training Academy. The increase of \$4,159,975 in capital outlay was due to the need to update the Fleet vehicles.

The decrease of \$1,188,450 in the Technical Services Bureau resulted primarily from a decrease in salaries and benefits due to the number of open positions being filled during the year and overtime expenses decreasing.

The decrease of \$3,854,300 in the Corrections Bureau resulted primarily from a decrease in salaries and benefits due to the number of open positions during the year.

The decrease of \$1,478,425 in the Special Investigations Bureau resulted primarily from a decrease in salaries and benefits.

The increase of \$167,210 in the Finance and Administrative Bureau resulted primarily from an increase in general operating expenses.

The decrease of \$158,425 in the Special Operations Bureau resulted primarily from a decreased in all categories except in salaries and benefits.

The decrease of \$902,525 in the Criminal Investigations Bureau was the result of decreases in all categories within the bureau except for capital outlay.

The increase of \$186,085 in the Operations Bureau was the result of an increase in salaries and benefits, general operating expenditures and materials and supplies.

The increase of \$772,200 in Other Financing Sources (Uses) was caused by a decrease in Transfers in of \$67,200. Transfers out increased by \$705,000.

The end result of the above noted changes was to change of the proposed budgeted surplus of \$5,756,265 to a projected surplus of \$5,674,810. The estimated ending fund balance of the general fund is budgeted at \$45,073,000 which is 27.0 percent of currently budgeted expenditures (higher than the target of 20.0 percent of operating expenditures).

The 911 Emergency Communications Special Revenue Fund (a major fund) had its revenue decrease \$72,350 during the year. The budgeted expenditures of this fund were increased by \$498,550. This increase is made up of an increase in general operating expenditures of \$264,400, an increase in materials and supplies of \$1,500 and an

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

increase of \$234,400 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 increased \$45,600 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 \$141,635, and expenditures decreased by \$652,235. The net changes in revenues was primarily seen in 1) the Commissary Sales Special Revenue Fund, which saw an increase of \$644,700 in service charges, fees and commissions, 2) the State Asset Forfeiture Fund, which saw a decrease of \$584,300 in fines and forfeitures, and 3) all funds saw an increase of \$85,835 in interest.

The decrease in expenditures is attributed to the net of 1) an increase of \$161,340 in Commissary Sales, primarily due to an increase of \$127,440 in capital outlay, 2) a decrease of \$798,500 in the State Asset Forfeiture Special Revenue Fund, 3) a decrease of \$30,900 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 with budgeted expenditures or exceeded budget by nominal amounts for the fiscal year.

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

The Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General Fund presents a comparison of the legally adopted budget with actual data on the budgetary basis. Since accounting principles on the budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity difference in excess (deficiency) of revenues and other sources over expenditures and other uses for the year ended June 30, 2023, is presented below:

	General Fund
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 5,367,937
Basis Difference	
To adjust for accrual of sales taxes and service charges, fees and commissions	(490,516)
To adjust for expenditures for unpaid invoices	193,477
To adjust for expenditures for payroll accrual	723,437
Timing Differences	
To adjust from encumbrances	226,035
To adjust for unearned grant revenue	-
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 6,020,370</u>

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

On the Non-Major Special Revenue Funds that adopt annual budgets, the same differences noted above exist between the actual data on a GAAP basis and actual data on the budgetary basis. A reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other resources over expenditures and other uses for the year ended June 30, 2023 is presented below.

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

	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	\$ 829
Basis Difference	
To adjust for accrual of grant revenue	-
To adjust for expenditures for unpaid invoices	(660,193)
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>\$ (659,364)</u>

6. Negative Net Position/Deficit Fund Balances

At June 30, 2023, none of the Sheriff's funds had negative Net Position or deficit fund balances other than the Group Health and Life Insurance Fund, which had a deficit fund balance of \$1,023,596.

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, 2023, consisted of the following:

	Cash	Certificates of Deposit	Other	Total
Deposits in Bank Accounts per Balance Sheet	\$ 154,171,531	\$ -	\$ 12,400	\$ 154,183,931
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	\$ 155,658,633	\$ -	\$ -	\$ 155,658,633

Petty cash is not required to be reported in the note disclosure; however, to aid in reconciling amounts reported on the Statement of Net Position to the amounts reported in this note, the Sheriff held \$12,400 in petty cash at June 30, 2023. Petty cash was in the General Fund and 911 Communications Fund. This makes up the Other Cash shown above.

Investments

Custodial Credit Risk

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

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

<u>Type of Investment</u>	<u>Investments Exposed to Custodial Credit Risk</u>		<u>All Investments Regardless of Custodial Credit Risk Exposure</u>	
	<u>Uninsured, Unregistered, and Held by Counterparty</u>	<u>Uninsured, Unregistered, and Held by Counterparty's Trust Department or Agent by Not in the Entity's Name</u>	<u>Reported Amount</u>	<u>Fair Value</u>
U.S. Instrumentalities Discount Notes	\$ 9,085,163	\$ -	\$ 9,085,163	\$ 8,572,265
Municipal Bonds	6,963,332	-	6,963,332	6,526,615
Commercial Paper	841,821	-	841,821	780,399
Total Categorized Investments	<u>\$ 16,890,316</u>	<u>\$ -</u>	16,890,316	15,879,279
Louisiana Asset Management Pool			12,441,058	12,441,058
Goldman Sachs Government Fund Money Market			494,624	494,624
Total Investments			<u>\$ 29,825,998</u>	<u>\$ 28,814,961</u>

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

Concentration of Credit Risk

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

LAMP (State Pool)	\$ 12,441,058	43.2%
US Treasury	5,020,166	17.4%
FNMA	1,716,824	6.0%
Issuers with Amounts Less Than 5 Percent	9,636,913	33.4%
	<u>\$ 28,814,961</u>	<u>100.0%</u>

Credit Risk Investments

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

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

S&P or Moody's Rating	Fair Value
AAAm	\$ 12,441,058
AA	5,174,717
Aaa	5,020,166
AA+	4,404,685
Aa3	498,540
AAAm2	494,624
AAA	380,448
AA-	287,364
A1	113,359
	<u>\$ 28,814,961</u>

Interest Rate Risk

As June 30, 2023, the average number of days to maturity of investments held was 1,850 days.

Fair Value Disclosures

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

The Sheriff had the following recurring fair value measurements:

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

The following table set forth by level, within the fair value hierarchy, the Sheriff's fair value measurements at June 30, 2023:

Type of Security	Level 1	Level 2	Level 3	Total
Corporate Securities	\$ 767,502	\$ -	\$ -	\$ 767,502
Municipal Bonds	1,181,858	5,380,128	-	6,561,986
U.S. Government and Agencies	5,019,386	3,530,406	-	8,549,792
Total	<u>\$ 6,968,746</u>	<u>\$ 8,910,534</u>	<u>\$ -</u>	<u>\$ 15,879,279</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, 2023 is presented below:

Pooled Assets	General Pool
Cash	\$ 70,576,864
Investments	25,343,325
Accrued Interest receivable	-
Less: unallocated interest and fiscal charges	-
Less: accounts payable	-
Net Pooled Assets	\$ 95,920,189

Fund	Equity in Pool
Major Funds	
General Fund	\$ 66,205,566
Communications Reserve Capital Project Fund	4,594,326
Buildings and Improvements Capital Project Fund	10,669,914
Non-Major Funds	
Special Revenue Funds	3,867,119
Debt Service	-
Capital Project Funds	10,012,344
Internal Service Funds	342,182
Fiduciary - Custodial Funds	228,738
Total Equity in Pool	\$ 95,920,189

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2023 is presented below:

Pooled Assets	Bureau Pool
Cash	\$ 66,528,481
NSF receivables	-
Less: unallocated interest and fiscal charges	(584,214)
Net Pooled Assets	\$ 65,944,267

Tax Collector Custodial Funds	Equity in Pool
Miscellaneous Fees	\$ 334,850
Criminal Cash Bonds	3,595,211
\$15 Criminal Cash Fees	82,558
Fines	2,621,224
School Bus Safety Program	-
Property Tax	4,790,405
Sales Tax	54,520,019
LA Offset	-
Total Equity in Pool	\$ 65,944,267

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:

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

Fund/Pool	Cash and	
	Cash Equivalents	Investments
General Pool (See Footnote D.2)	\$ 70,576,864	\$ 25,343,325
Bureau Pool (See Footnote D.2) - Custodian Funds	66,528,481	-
General Fund	2,232,591	-
Major Governmental Funds	7,221,915	-
Non-major Governmental Funds	609,490	-
Internal Service Funds	5,537,320	4,482,673
Fiduciary - Custodial Funds	1,477,270	-
Total (See Footnote D.1)	<u>\$ 154,183,931</u>	<u>\$ 29,825,998</u>

Since Custodial Funds are not included in the government-wide statements, the deposit balances of \$154,183,931 shown above are reduced by \$68,005,751 (the amount of cash held in the Bureau Pool and in the Custodial funds) and then increased by \$7,198,705 (the amount of cash held in the Custodial Funds that are due to the Sheriff's Office) to arrive at a cash balance of \$93,376,885. This is the amount of cash shown on the government-wide Statement of Net Position.

4. Receivables

Receivables at June 30, 2023 consist of the following:

	General	Major Governmental Funds	Other Governmental Funds	Total Governmental Funds	Internal Service	Total
Receivables:						
Ad Valorem taxes	\$ 250,444	\$ -	\$ -	\$ 250,444	\$ -	\$ 250,444
Sales taxes	5,252,574	-	-	5,252,574	-	5,252,574
Intergovernmental	8,792,242	2,106,954	295,071	11,194,267	-	11,194,267
Service charges, fees and commissions	9,562,776	-	-	9,562,776	-	9,562,776
Interest	-	-	-	-	-	-
Accounts and other	252,049	-	12,700	264,749	-	264,749
Subtotal	<u>24,110,085</u>	<u>2,106,954</u>	<u>307,771</u>	<u>26,524,810</u>	<u>-</u>	<u>26,524,810</u>
Less: Allowance for uncollectibles	-	-	-	-	-	-
Net Receivables - Governmental Funds	<u>24,110,085</u>	<u>2,106,954</u>	<u>307,771</u>	<u>26,524,810</u>	<u>-</u>	<u>26,524,810</u>
Add: Lease Receivables	372,835	-	-	372,835	-	372,835
Less: Receivables from Sheriff's Office Custodial Funds						
Ad Valorem taxes and costs	(344,143)	-	-	(344,143)	-	(344,143)
Sales taxes	(2,534,456)	-	-	(2,534,456)	-	(2,534,456)
Commissions on sales taxes	(4,297,807)	-	-	(4,297,807)	-	(4,297,807)
Fines and expungment fees	(47,334)	-	-	(47,334)	-	(47,334)
	<u>(7,223,740)</u>	<u>-</u>	<u>-</u>	<u>(7,223,740)</u>	<u>-</u>	<u>(7,223,740)</u>
Net Receivables - Government-wide	<u>\$ 17,259,180</u>	<u>\$ 2,106,954</u>	<u>\$ 307,771</u>	<u>\$ 19,673,905</u>	<u>\$ -</u>	<u>\$ 19,673,905</u>

Intergovernmental receivables also include \$1,565,287 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				Balance
	June 30, 2022	Additions	Deletions		June 30, 2023
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 2,715,775	\$ -	\$ -		\$ 2,715,775
Total Capital Assets Not Being Depreciated	<u>\$ 2,715,775</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 2,715,775</u>
Capital Assets Being Depreciated					
Buildings and Improvements	\$ 73,071,085	\$ -	\$ -		\$ 73,071,085
Furniture & Fixtures	75,279,317	5,495,422	(842,516)		79,932,223
Vehicles and Heavy Equipment	46,732,146	5,241,151	(1,112,094)		50,861,203
Infrastructure	5,409,336	-	-		5,409,336
Less Accumulated Depreciation	<u>(135,326,422)</u>	<u>(7,530,535)</u>	<u>1,942,737</u>		<u>(140,914,220)</u>
Total Capital Assets Being Depreciated, Net	<u>\$ 65,165,462</u>	<u>\$ 3,206,038</u>	<u>\$ (11,873)</u>		<u>\$ 68,359,627</u>
Capital Assets Being Amortized					
Lease equipment	\$ 896,633	\$ -	\$ -		\$ 896,633
IT Subscriptions	-	7,223,118	-		7,223,118
Less Accumulated Amortization	<u>(198,903)</u>	<u>(1,994,457)</u>	<u>-</u>		<u>(2,193,360)</u>
Total Capital Assets Being Amortized, Net	<u>\$ 697,730</u>	<u>\$ 5,228,661</u>	<u>\$ -</u>		<u>\$ 5,926,391</u>
Capital Assets Summary:					
Capital Assets Not Depreciated	\$ 2,715,775	\$ -	\$ -		\$ 2,715,775
Capital Assets Being Depreciated	200,491,884	10,736,573	(1,954,610)		209,273,847
Capital Assets Being Amortized	896,633	7,223,118	-		8,119,751
Total Cost of Capital Assets	<u>204,104,292</u>	<u>17,959,691</u>	<u>(1,954,610)</u>		<u>220,109,373</u>
Less Accumulated Depreciation/Amortization	<u>(135,525,325)</u>	<u>(9,524,992)</u>	<u>1,942,737</u>		<u>(143,107,580)</u>
Capital Assets, Net	<u>\$ 68,578,967</u>	<u>\$ 8,434,699</u>	<u>\$ (11,873)</u>		<u>\$ 77,001,793</u>

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

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

	Depreciation Expense
Governmental Activities	
Executive	\$ 1,591
Management Services	3,636,994
Finance and Administrative	963,314
Revenue & Taxation	16,847
Operations	536,200
Special Operations	1,464,631
Technical Services	635,825
Internal Management	177,438
Criminal Investigations	20,646
Special Investigations	30,962
Narcotics	29,789
Corrections	16,298
Total Depreciation Expenses - Governmental Activities	\$ 7,530,535

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, 2023 includes \$4,548,064 paid under protest. This amount represents protested sales taxes of \$3,774,057 and protested ad valorem taxes of \$774,007. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LRS 47:2110) require the Tax Collector to pay interest at 2 percent per annum on the amounts held. These funds are held in the Tax Collector Custodial Fund pending resolution of the protest.

7. Operating and Maintenance Agreements

Operating and Maintenance Agreements

Under Parish Resolution No. 118115, dated December 15, 2011, the Sheriff is the administrator of the 911 Emergency Communications District, formerly run by the Parish. Effective January 1, 2012, the Sheriff took over the daily operations of the district. Under this agreement, the Parish continues to receive the 911 fees paid by citizens to their respective telephone companies. These fees are then remitted to the Sheriff in the month or quarter after collection. During 2023, the Parish collected and remitted \$7,532,809 in current fees to the Sheriff. This amount is recognized as intergovernmental revenues in the 911 Emergency Communications Special Revenue Fund (see Note D.14).

The 911 Emergency Communications District has a maintenance and support agreement with Tiburon Software Systems 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 2023, the 911 Emergency Communications District paid \$354,842 under this contract.

The 911 District Viper-as-a-Service (VaaS) telecommunications system that has been implemented since 2016, was upgraded during the fiscal year 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 2023, the 911 District expensed \$276,001 on this contract.

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

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

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

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

For 2023, the total amounts distributed under these agreements are as follows:

		Amount Distributed
Sheriff's General Fund	911 Police & EMS Dispatch/Train/QA/QC	\$ 3,182,051
Sheriff's General Fund	911 Commander & Clerk	113,270
Sheriff's General Fund	911 IT Technicians	198,321
		<u>3,493,642</u>
Jefferson Parish Eastbank Fire	Dispatch	1,247,223
City of Kenner PD	PSAP	211,000
City of Gretna PD	PSAP	47,580
Total Intergovernmental		<u>1,505,803</u>
Total		<u>\$ 4,999,445</u>

8. Leases

Lessor Leases

The Sheriff leases land/space associated with cell tower service providers and building space to local enterprises under agreements expiring at varying intervals until fiscal year 2030. The lease receivable which totaled \$372,835 as of June 30, 2023, is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount of 2% using the current practical expedient.

The Sheriff also leases building space and land/tower space under noncancelable lease agreements which are determined to be short term leases under GASB 87 and recognized as revenue as payments are received. The total lease revenue for fiscal year 2023 is \$41,568.

Lessee Leases

The Sheriff has negotiated various agreements to office space and antenna space within Jefferson Parish. The term of the leases extended in varying intervals through June 30, 2027. The lease agreements qualify as other than short-

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

term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of inception. The lease liabilities are measured at a discount rate of 2% using the current practical expedient. As a result of the leases, the Sheriff has recorded right-to-use lease assets with a total net book value of \$431,790 at June 30, 2023.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2023 are as follows:

Fiscal Year	Principal	Interest	Total
2024	\$ 175,688	\$ 7,887	\$ 183,575
2025	99,986	4,139	104,125
2026	101,934	2,191	104,125
2027	60,361	379	60,740
	<u>\$ 437,969</u>	<u>\$ 14,596</u>	<u>\$ 452,565</u>

9. Subscription Agreements

The Sheriff's Office has negotiated various subscription-based software solutions. The term of the agreements extended in varying intervals through February 2028. The agreements qualify as another than short-term arrangements under GASB 96 and, therefore, have been recorded at the present value of the future minimum payments as of the date of inception. Neither subscription has a stated interest rate; accordingly, the Sheriff's Office estimated incremental borrowing rate of 2% was used to discount the subscription payments. The total liability balance remaining at June 30, 2023 was \$5,548,190.

The future minimum subscription obligations and the net present value of these minimum payments as of June 30, 2023 were as follows:

Fiscal Year	Principal	Interest	Total
2024	\$ 1,708,560	\$ 91,505	\$ 1,800,065
2025	1,742,191	57,874	1,800,065
2026	1,775,822	24,243	1,800,065
2027	321,617	894	322,511
2028	-	-	-
	<u>\$ 5,548,190</u>	<u>\$ 174,516</u>	<u>\$ 5,722,706</u>

10. Long-Term Debt

Compensated Absences

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

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.

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

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

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

The related pension costs associated with the future payment of compensated absences are computed at the rate of 23.00 percent. The accumulated liability as of June 30, 2023 is as follows:

	Amount
Annual and Sick Leave	\$ 1,745,169
Related pension costs	392,663
Total	\$ 2,137,832

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

Changes in Long-Term Liabilities

The following is a summary of the changes in general long-term obligations for the fiscal year ended June 30, 2023:

Type of Debt	Balance			Balance June 30, 2022	Due Within One Year
	June 30, 2022	Additions	Deletions		
Direct Finance Arrangement	\$ 870,312	\$ -	\$ (870,312)	\$ -	\$ -
Subscription Based IT Asset Obligations	-	7,223,118	(1,674,928)	5,548,190	1,708,560
Lease Obligations	701,466	-	(263,497)	437,969	175,688
Compensated Absences	3,147,115	4,030,844	(5,040,127)	2,137,832	2,137,832
Total OPEB Liability (See Note F.2)	32,663,894	2,574,532	(2,315,691)	32,922,735	-
Total Long-Term Debt	\$ 37,382,787	\$ 13,828,494	\$ (10,164,555)	\$ 41,046,726	\$ 4,022,080

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 that one year. In addition, the total OPEB liability is related to future benefits and there are no plans to fund this liability in the near future. Thus, the government-wide Statement of Net Position includes the \$4,022,080 shown above as payable within one year and the remaining balances of \$37,024,646 is shown as due in more than one year. The General Fund will be used to liquidate the total OPEB liability.

11. Restrictions of Net Position and Fund Balance Components

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

Net Position - Restricted for 911 Emergency Communications

This reserve of \$7,839,109 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.

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

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:

Fund Balance - Restricted for 911 Emergency Communications Operations and Maintenance

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

Fund Balance - Assigned to Communications Projects and Equipment

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

Fund Balance - Assigned to Computer Equipment

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

Fund Balance - Assigned to Other Capital Projects

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

Fund Balance - Assigned to Corrections

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

Fund Balance - Assigned to Contingencies

While the Sheriff does not maintain a minimum fund balance, it does maintain a "contingency" balance that has been set-aside for future emergencies (currently set at \$7,000,000 and subject to change based on efforts to maintain adequate levels of fund balance to mitigate current and future risks).

Fund Balance - Assigned for Subsequent Year's Expenditures

The amount of \$2,016,138 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, 2023.

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 \$33,298,088.

Fund Balance - Unassigned

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

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

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

	General	Major Governmental Funds	Other Governmental Funds	Total
Non-spendable	\$ -	\$ -	\$ -	\$ -
Restricted to:				
911 Emergency Communications	-	7,839,109	-	7,839,109
	-	7,839,109	-	7,839,109
Assigned to:				
Communications projects and equipment	-	4,594,326	-	4,594,326
Computer equipment	-	-	10,012,343	10,012,343
Other Capital Projects	-	10,666,792	-	10,666,792
Corrections	-	-	739,557	739,557
Contingencies (emergencies)	7,000,000	-	-	7,000,000
Subsequent year's expenditures	2,016,138	-	-	2,016,138
Other law enforcement purposes	33,294,088	25	3,626,424	36,920,537
	42,310,226	15,261,143	14,378,324	71,949,693
Unassigned	44,442,525	-	-	44,442,525
Total Fund Balance	\$ 86,752,751	\$ 23,100,252	\$ 14,378,324	\$ 124,231,327

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

12. Interfund Transactions

Interfund Receivables/Payables

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 1,467,714	\$ 29,442
Major Funds		
Federal Grants Special Revenue Fund	-	896,582
911 Communications Fund	-	-
	-	896,582
Other Governmental Funds		
Multi Jurisdictional Task Force	-	9,473
Region 1 Communications O&M Special Revenue Fund	-	206,431
Crime Lab Fees Special Revenue Fund	14,364	-
LED Sinking Fund	-	-
State and Local Grants Special Revenue Fund	-	19,353
LLEBG and JAG Grants Special Revenue Fund	-	120,797
	14,364	356,054
Total Governmental Funds	1,482,078	1,282,078
Internal Service Funds		
Auto Loss and Professional Liability	-	-
Group Health and Life Insurance	-	200,000
	-	200,000
Custodial Funds		
Sheriff's Account	-	-
	-	-
Total All Funds	\$ 1,482,078	\$ 1,482,078

Amounts due to the General Fund from the various Custodial Funds are included in accounts receivable of the General Fund and in amounts due to taxing bodies and others in the Custodial Funds in the Fund Financial Statements. The amounts included sales tax receivables, ad valorem taxes receivable, fines, commissions, interest, etc. These amounts netted to \$7,223,740 and are eliminated in the conversion to the government-wide financial statements - See Note D.4.

Interfund Transfers

A summary of interfund transfers by fund type for the fiscal year ended June 30, 2023 is as follows:

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

Fund		Transfers In	Transfers Out
General Fund	911 Emergency Communications	\$ 3,493,642	\$ -
	Communications Reserve Fund	-	1,250,000
	Buildings and Improvement Capital Fund	-	10,000,000
	Commissary Sales Fund	347,660	-
	Federal Grants	-	168,900
	State and Local Grants	-	551
	LED Sinking Fund	-	1,213
	Investigative Recording System	-	1,500,000
	Computer Equipment Capital Project	-	500,000
	Auto Loss and General Liability Internal Svc	-	2,500,000
	Group Health and Life Internal Svc	-	3,000,000
		<u>3,841,302</u>	<u>18,920,664</u>
Major Funds			
911 Emergency Communications Fund	General Fund	-	3,493,642
Federal Grants Special Revenue	General Fund	168,900	-
Communications Reserve Fund	General Fund	1,250,000	-
Buildings and Improvement Fund	General Fund	10,000,000	-
		<u>11,418,900</u>	<u>3,493,642</u>
Other Governmental Funds			
State and Local Grants	General Fund	551	-
LED Sinking Fund	General Fund	1,213	-
Computer Equipment Capital Project	General Fund	500,000	-
Investigative Recording System	General Fund	1,500,000	-
Commissary Fund	General Fund	-	347,660
		<u>2,001,764</u>	<u>347,660</u>
Total Governmental Funds		<u>17,261,966</u>	<u>22,761,966</u>
Internal Service Funds			
Auto Loss and Professional Liability		2,500,000	-
Group Health and Life Insurance		3,000,000	-
		<u>5,500,000</u>	<u>-</u>
Total All Funds		<u>\$ 22,761,966</u>	<u>\$ 22,761,966</u>

The principal purpose of each transfer is as follows:

- 1) The 911 Communications Special Revenue Fund transferred \$3,493,642 to the Sheriff's General Fund to reimburse it for 911 Police and EMS Dispatchers, 911-related IT personnel, the 911 District Commander and Clerk, the Training Coordinator, and the Quality Assurance/Quality Manager salaries,
- 2) \$1,250,000 was transferred from the General Fund to the Communications Reserve Fund to pay for the lease of Motorola radios,
- 3) The General Fund transferred \$10,000,000 to the Buildings and Improvements Capital Fund,
- 4) The Commissary Sales Special Revenue Fund transferred \$347,600 to the General Fund (which was its budgetary surplus for the year),
- 5) Federal Grants cash matches totaled \$168,900,
- 6) \$1,500,000 was transferred from the General Fund to the Investigative Recording System Fund to pay for the purchase of body cameras and software,
- 7) The General Fund transferred \$500,000 to the Computer Equipment Capital Project Fund for the future purchases of laptops,
- 8) \$2,500,000 was transferred from the General Fund to the Auto Loss and General Liability Internal Service Fund as a one-time cash infusion, and

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

- 9) \$3,000,000 was transferred from the General Fund to the Group Health and Life Insurance Internal Service Fund as a one-time cash infusion into this fund to cover unanticipated losses.

Interfund Elimination

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

13. Taxes and Commissions

Ad Valorem Tax

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

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

The number of mills levied on the 2022 and 2021 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 2023, ad valorem tax collections totaled \$62,957,995, which included current tax collections of \$34,551,830, tax collections designated to JPSO of \$28,167,942 and back taxes (taxes from prior years) of \$238,223. These amounts are recognized as revenue in the Sheriff's General Fund.

Payments in Lieu of Taxes and Tax Abatements

As of June 30, 2023, the Sheriff provided tax abatements primarily through one program - the Payment in Lieu of Tax (PILOT) program. In addition, the State of Louisiana offers a number of programs that provide tax abatements within the Parish that the Sheriff operates in, including the Restoration Tax Abatement (RTA) Program, the Industrial Tax Exemption Program (ITEP), and the Enterprise Zone (EZ) Program. Details of each program follow.

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

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

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, 2023 under these PILOT agreements amounted to \$1,611,627 and were allocated to the following agencies:

Taxing Agency	2022 PILOT Payments
Jefferson Parish	\$ 932,097
Jefferson Parish School Board	369,904
Jefferson Parish Sheriff's Office	188,719
Jefferson Parish Coroner	19,020
East Jefferson Levee District	11,250
West Jefferson Levee District	90,637
	<u>\$ 1,611,627</u>

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

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

Under this program, the amount of the improvements (i.e., the "contract value") is not included in the tax assessment until the abatement period had ended and the property is assessed with the improvements taken into account. Because the Parish Assessor does not reassess the value of the property until the abatement period has expired, it is not possible to calculate the true amount of taxes abated in any one year. The amounts shown are estimated maximum amount of taxes that would be abated if the full contract value as adjusted for depreciation were added to the assessed value (which would hardly ever be the case). The actual amount of taxes abated can be substantially less than what is noted. There were no new abatement contracts awarded in 2022 and at year end, there are 18 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.

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

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

While the ITEP program is still available and being used, the recent Governor's Executive Order has placed several limitations and new criteria on the ITEP program until the statute could be revisited. There were no new ITEP contracts awarded in 2022 and at year end, there are 72 active ITEP abatements in the Parish.

- The **Enterprise Zone (EZ) program** is a jobs program that gives tax incentives to a business hiring from certain specified targeted groups of individuals. The program is authorized under LRS 51:1787. Fifty (50) percent of the net new jobs created must be filled with individuals meeting one of the program's four certification requirements. The business does not need to be located in an Enterprise Zone, but merely creating additional jobs. Minimum qualifications require the business to create at least (5) jobs within 2 years or to increase its nationwide workforce by 10 percent within one year, whichever is less. EZ incentives include income tax and corporate franchise tax credits at the state level, as well as partial sales/use tax rebates or refundable investment income tax credits on state and local sales taxes charged for construction materials, machinery and equipment during the stated project period. EZ incentives are in addition to other state-sponsored incentives, such as the ITEP or RTA program incentives. During 2022 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 2022 (which includes the 2021 property tax roll) under each program is as follows:

<u>Source/Tax Abatement Program</u>	<u>Type of Tax</u>	<u>Total Amount of Taxes Abated</u>	<u>Sheriff's Share of Abated Taxes</u>
Parish/Local Abatements			
Payment in Lieu of Tax (PILOT) Program	Ad Valorem	\$ 11,384,675	\$ 1,306,157
State Level Abatements			
Restoration Tax Abatement (RTA) Program	Ad Valorem	\$ 1,094,149	\$ 131,639
Industrial Tax Exemption Program (ITEP)	Ad Valorem	\$ 8,028,230	\$ 923,837
Enterprise Zone (EZ) Program	Sales Tax		

Sales Tax

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 2023 was 9 ¾ percent. Of this 9 ¾ percent, 5 percent is levied by the State, 1 ½ percent is levied by the Jefferson Parish Public School System (a separate entity), 3 percent is levied by the Parish of Jefferson (a separate entity), and ¼ percent is levied by the Jefferson Parish Public School System and 1/8 of one percent is dedicated to the Sheriff to finance the operations of the Law Enforcement District. In January 2001, based on a parish-wide election, the expiration date of the 1/8-cent

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

tax was extended from 2011 to 2022. In April 2012, based on a parish-wide election, the ¼ cent Law Enforcement District sales tax was extended indefinitely (i.e., converted to a permanent tax).

Commissions

As Ex-Officio Tax Collector of the Parish of Jefferson, the Sheriff is responsible for the collection and distribution of ad valorem taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, fines, costs and forfeitures imposed by the district courts. On all collections (other than ad valorem taxes), the Sheriff receives a "commission" ranging from 9 ½ to 15 percent of the amount collected. This funding mechanism was designed to provide a steady funding stream to the Sheriff so that the major taxing agencies in the Parish (the Parish, the School System, and the Sheriff) would not be competing against each other for tax dollars. Per the schedule below, the Sheriff received \$54,000,196 in commissions during 2023. After adjusting for accruals, the amount recognized in the General Fund as commission revenue in 2023 was \$53,348,840.

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

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

Tax/Distributed To	Sales Tax Rate	Annual Totals		
		Collections	Comissions	Amount Paid
Jefferson Parish Public School System T	2.000%			
Jefferson Parish Public School System		\$ 267,485,548	\$ (22,263,847)	\$ 245,221,701
		267,485,548	(22,263,847)	245,221,701
Jefferson Parish Drainage M&O Tax	0.167%			
Jefferson Parish Finance Department		\$ 21,318,326	\$ (2,054,340)	\$ 19,263,986
City of Kenner		\$ 549,719	\$ (52,821)	\$ 496,898
City of Gretna		\$ 909,556	\$ (88,120)	\$ 821,436
City of Harahan		\$ -	\$ -	\$ -
City of Westwego		\$ -	\$ -	\$ -
Town of Grand Isle		\$ 61,861	\$ (5,724)	\$ 56,137
Town of Jean Lafitte		\$ -	\$ -	\$ -
		22,839,462	(2,201,005)	20,638,457
Jefferson Parish Drainage/Sewerage Tax	0.333%			
Jefferson Parish Finance Department		\$ 34,762,828	\$ (3,371,108)	\$ 31,391,720
City of Kenner		\$ 6,430,653	\$ (615,272)	\$ 5,815,381
City of Gretna		\$ 1,819,110	\$ (176,244)	\$ 1,642,866
City of Harahan		\$ 376,747	\$ (28,476)	\$ 348,271
City of Harahan-Bond		\$ -	\$ -	\$ -
City of Westwego		\$ 447,097	\$ (36,540)	\$ 410,557
Town of Grand Isle		\$ 123,721	\$ (11,449)	\$ 112,272
Town of Jean Lafitte		\$ 69,609	\$ (4,460)	\$ 65,149
		44,029,765	(4,243,549)	39,786,216
Jefferson Parish General Tax	0.500%			
Jefferson Parish Finance Department		\$ 51,471,344	\$ (4,982,644)	\$ 46,488,700
City of Kenner		\$ 10,422,308	\$ (995,354)	\$ 9,426,954
City of Gretna		\$ 2,684,554	\$ (259,510)	\$ 2,425,044
City of Harahan		\$ 2,302,457	\$ (216,475)	\$ 2,085,982
City of Westwego		\$ 667,666	\$ (54,483)	\$ 613,183
Town of Grand Isle		\$ 167,184	\$ (15,152)	\$ 152,032
Town of Jean Lafitte		\$ 104,414	\$ (6,690)	\$ 97,724
		67,819,927	(6,530,308)	61,289,619
Jefferson Parish Law Enforcement Tax	0.125%			
Jefferson Parish Finance Department		\$ 19,831	\$ (993)	\$ 18,838
City of Kenner		\$ 2,284,310	\$ (214,492)	\$ 2,069,818
City of Gretna		\$ 603,653	\$ (57,602)	\$ 546,051
City of Harahan		\$ 137,148	\$ (10,227)	\$ 126,921
City of Westwego		\$ 130,371	\$ (9,673)	\$ 120,698
Town of Grand Isle		\$ 40,598	\$ (3,668)	\$ 36,930
Town of Jean Lafitte		\$ -	\$ -	\$ -
Jefferson Parish Sheriff's Office		\$ 10,438,958	\$ -	\$ 10,438,958
		13,654,869	(296,655)	13,358,214
Jefferson Parish Public Works Tax	0.500%			
Jefferson Parish Finance Department		\$ 51,471,344	\$ (4,982,644)	\$ 46,488,700
City of Kenner		\$ 9,259,242	\$ (886,618)	\$ 8,372,624
City of Gretna		\$ 2,684,554	\$ (259,510)	\$ 2,425,044
City of Harahan		\$ 565,121	\$ (42,714)	\$ 522,407
City of Westwego		\$ 667,666	\$ (54,483)	\$ 613,183
Town of Grand Isle		\$ 167,184	\$ (15,152)	\$ 152,032
Town of Jean Lafitte		\$ 104,414	\$ (6,690)	\$ 97,724
		64,919,525	(6,247,811)	58,671,714

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

Jefferson Parish Sewerage Capital Tax	0.875%			
Jefferson Parish Finance Department		\$ 73,211,495	\$ (6,890,131)	\$ 66,321,364
City of Kenner		\$ 16,898,821	\$ (1,583,681)	\$ 15,315,140
City of Gretna		\$ 4,225,572	\$ (403,205)	\$ 3,822,367
City of Harahan		\$ 960,047	\$ (71,591)	\$ 888,456
City of Westwego		\$ 912,590	\$ (67,714)	\$ 844,876
Town of Grand Isle		\$ 284,168	\$ (25,670)	\$ 258,498
Town of Jean Lafitte		\$ -	\$ -	\$ -
		<u>96,492,693</u>	<u>(9,041,992)</u>	<u>87,450,701</u>
Law Enforcement District Tax	0.250%			
City of Kenner		\$ 4,568,622	\$ -	\$ 4,568,622
City of Gretna		\$ 1,207,306	\$ -	\$ 1,207,306
City of Harahan		\$ 274,299	\$ -	\$ 274,299
City of Westwego		\$ 260,740	\$ -	\$ 260,740
Town of Grand Isle		\$ 81,192	\$ -	\$ 81,192
Town of Jean Lafitte		\$ 39,658	\$ -	\$ 39,658
Jefferson Parish Sheriff's Office		\$ 20,877,911	\$ -	\$ 20,877,911
		<u>27,309,728</u>	<u>-</u>	<u>27,309,728</u>
New Orleans Airport Tax				
City of Kenner		\$ 1,533,635	\$ (145,694)	\$ 1,387,941
City of New Orleans		\$ 1,533,635	\$ (145,694)	\$ 1,387,941
New Orleans Aviation Board		\$ 1,533,635	\$ (145,694)	\$ 1,387,941
		<u>4,600,905</u>	<u>(437,082)</u>	<u>4,163,823</u>
Occupancy/Tourism				
Jefferson Parish Finance Department		\$ 5,519,180	\$ (639,323)	\$ 4,879,857
City of Kenner		\$ 595,362	\$ (66,434)	\$ 528,928
City of Gretna		\$ 235,886	\$ (25,948)	\$ 209,938
City of Harahan		\$ 263,262	\$ (26,197)	\$ 237,065
City of Westwego		\$ 5,741	\$ (683)	\$ 5,058
Town of Grand Isle		\$ 55,531	\$ (6,110)	\$ 49,421
		<u>6,674,962</u>	<u>(764,695)</u>	<u>5,910,267</u>
Occupational Licenses and Permits				
Jefferson Parish Finance Department		\$ 13,099,114	\$ (1,964,866)	\$ 11,134,248
City of Kenner		\$ 27,056	\$ (3,410)	\$ 23,646
City of Westwego		\$ 1,451	\$ (218)	\$ 1,233
Town of Jean Lafitte		\$ 31,714	\$ (4,758)	\$ 26,956
Jefferson Parish Sheriff's Office		\$ 2,804	\$ -	\$ 2,804
		<u>13,162,139</u>	<u>(1,973,252)</u>	<u>11,188,887</u>
Auto Rental Tax				
Jefferson Parish Finance Department		\$ 325,061	\$ -	\$ 325,061
City of Kenner		\$ 325,061	\$ -	\$ 325,061
City of Westwego		\$ 325,061	\$ -	\$ 325,061
		<u>975,183</u>	<u>-</u>	<u>975,183</u>
Costs and Fees				
Jefferson Parish Sheriff's Office		\$ 8,856	\$ -	\$ 8,856
		<u>8,856</u>	<u>-</u>	<u>8,856</u>
		<u>629,973,562</u>	<u>(54,000,196)</u>	<u>575,973,366</u>
Commissions				
Jefferson Parish Sheriff's Office		-	54,000,196	54,000,196
Total Taxes and Licenses Distributed	4.750%	<u>\$ 629,973,562</u>	<u>\$ -</u>	<u>\$ 629,973,562</u>

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

Interest

Jefferson Parish Public School System	595,778	-	595,778
Jefferson Parish Finance Department	559,961	-	559,961
City of Kenner	116,369	-	116,369
City of Kenner - Bond		-	-
City of Gretna	31,948	-	31,948
City of Harahan	11,565	-	11,565
City of Westwego	7,842	-	7,842
Town of Grand Isle	1,942	-	1,942
Town of Jean Lafitte	796	-	796
City of New Orleans	3,233	-	3,233
New Orleans Aviation Board	3,233	-	3,233
Jefferson Parish Sheriff's Office	209,347	-	209,347
	<u>1,542,014</u>	<u>-</u>	<u>1,542,014</u>

Total Distribtuions

\$ 631,515,576	\$ -	\$ 631,515,576
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Recap by Taxing Entity (Taxes Only)

	Collections	Comissions	Amount Paid
Jefferson Parish Public School System	\$ 267,485,548	\$ (22,263,847)	\$ 245,221,701
Jefferson Parish Finance Department	251,198,523	(24,886,049)	226,312,474
City of Kenner	33,213,239	(2,681,804)	30,531,435
City of Kenner - Bond	19,681,550	(1,881,972)	17,799,578
City of Gretna	14,370,191	(1,270,139)	13,100,052
City of Harahan	4,879,081	(395,680)	4,483,401
City of Westwego	3,418,383	(223,794)	3,194,589
Town of Grand Isle	981,439	(82,925)	898,514
Town of Jean Lafitte	349,809	(22,598)	327,211
City of New Orleans	1,533,635	(145,694)	1,387,941
New Orleans Aviation Board	1,533,635	(145,694)	1,387,941
Jefferson Parish Sheriff's Office	31,328,529	54,000,196	85,328,725
	<u>\$ 629,973,562</u>	<u>\$ -</u>	<u>\$ 629,973,562</u>

Per the schedule above, the Sheriff received a total of \$31,328,529 in taxes, licenses, permits and costs during 2023. After adjusting for accruals, the amount recognized in the General Fund as sales tax revenue in 2023 was \$31,064,845.

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

14. State Revenue Sharing

As the Ex-Officio Tax Collector, State Revenue Sharing funds provide by Article 7, § of the State Constitution totaling \$8,382,810 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)	\$ 417,001
Jefferson Parish:	
Coroner	103,380
Council	3,790,418
Public School System	1,777,744
Sheriff	1,296,357
Other:	
West Jefferson Levee District	721,240
Various State Pension Plans	276,670
	<u>\$ 8,382,810</u>

15. Service Charges and Fees

911 Fees

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

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

Current year revenues for these 911 fees totaled \$7,532,809. This is the net of \$7,482,048 in remittances from the Parish, a reversal of prior year receivables of \$(1,514,526), and an accrual of current year receivables of \$1,565,287 (see Note D.4). The receivables result from some of the 911 service providers remitting on a quarterly or annual basis, rather than monthly.

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

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

The Sheriff is negotiating with the Parish administration on the amount of operating and maintenance costs the 911 District should be held accountable for. In February 2021, the decision was made between the Sheriff and Parish Administration that the Sheriff's 911 Fund would pay for a fourth of the operating and maintenance costs for the building the 911/Emergency Operations Center is housed. During 2023, the Sheriff's 911 Fund has paid \$232,216 on these types of costs.

NOTE E - CONTINGENCIES

1. Risk Management

The Statement of Net Position includes a liability for claims and judgements payable of \$6,526,507. 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 judgements payable	\$ 5,163,612	\$ 1,362,895	\$ 6,526,507
Less: amount included in accounts payable	-	-	-
Total Claims and Judgements Payable	\$ 5,163,612	\$ 1,362,895	\$ 6,526,507

Auto Loss and General Liability

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

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

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

At June 30, 2023, the Auto Loss and General Liability Internal Service Fund had a net position of \$4,470,098, after accruing an estimated \$5,163,612 in claims and judgments payable (\$4,615,707 for auto loss and \$547,905 for professional liability). This includes liabilities for claims incurred but not reported of \$403,125 for auto claims and \$68,250 for professional liability claims. These liabilities are based on the requirements of GASB Codification Section C50-Claims and Judgments, which requires a liability for claims be recorded in information prior to the issuance of the financial statements indicated that is probable and the loss can be reasonably estimated.

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.

NOTE E - CONTINGENCIES (CONTINUED)

Claims against the Sheriff totaled approximately \$2,522,989 during the current fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$5,163,612 left to pay. The fund has assets of \$9,633,710 at June 30, 2023 available to pay these claims. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

Fiscal Year	Claims Payable July 1,	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable June 30,
2020-2021	5,955,322	8,287,080	(3,648,230)	10,594,172
2021-2022	10,594,172	3,623,813	(7,601,329)	6,616,656
2022-2023	6,616,656	2,522,989	(3,976,033)	5,163,612

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 (plan year 2021) and \$300,000 (plan year 2022) per person. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These interfund "premiums" are treated as an "inter-fund service" and are shown on the fund financial statements as an expenditure to the General Fund and revenue to the Internal Service Fund. Excess liability for claims over the stop-loss is provided for through a commercial insurance carrier.

For claim loss year 2022, there were two claims amounting to approximately \$940,718 that exceeded the stop loss amount of \$300,000 by \$340,718. For claim loss year 2023 through June 30, 2023, there were claim(s) that breached the stop loss amount of \$300,000.

Any amount over the stop-loss amount will be reimbursed through our excess coverage. At June 30, 2023, a liability of \$1,362,895 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 \$839,938 at June 30, 2023 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,
2020-2021	3,146,704	21,857,240	(22,533,373)	2,470,571
2021-2022	2,470,571	16,843,696	(17,884,381)	1,429,886
2022-2023	1,429,886	20,039,024	(20,106,015)	1,362,895

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 \$5,163,612 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 Ida (4611-DR-LA)

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

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

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

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

As of June 30, 2023, claims totaling \$9,448,821 have been initially estimated and in the process of being screened, FEMA peer reviewed, and authorized for claim submittal. A majority of the claims estimated were related to the

NOTE E - CONTINGENCIES (CONTINUED)

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

During the fiscal year ending June 30, 2023, management, outsourced consultants, and peer reviewers participated in a screening process and subsequently identified costs of \$2,025,282 associated with operations that did not fully meet the eligibility parameters as established by FEMA's *Public Assistance Program and Policy Guide (PAPPG)*. As a result, management decreased the estimate of reimbursable costs from \$9,448,821 to \$7,423,539. Payments received for the associated projects are as follows:

Fiscal Year Ending	Initial Estimate	Less Reduction	Less Payments Received	Revised Estimate
June 30, 2022	\$ 9,448,821	\$ (2,025,282)	\$ -	\$ 7,423,539
June 30, 2023	7,423,539	-	(933,960)	6,489,579

Subsequent to year end, the Sheriff's Office received \$1,864,056 in payments. Payments received are not yet complete.

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.

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

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

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

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

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

NOTE F - OTHER INFORMATION (CONTINUED)

Disability Benefits

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

Survivor Benefits

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

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

Back-Deferred Retirement Option Plan (Back-DROP)

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

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

Cost of Living Adjustments

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

NOTE F - OTHER INFORMATION (CONTINUED)

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

Contributions

In accordance with State Statute LRS 11:103, contribution requirements for all employers are actuarially determined each year. The actuarially determined employer contribution rate for the fiscal year beginning July 1, 2022 decreased 0.75% to 11.50% as the actual employer contribution rate. Therefore, no additional contribution was allocated to the Plan's Funding Deposit Account.

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

For the year ended June 30, 2023, the contractually required composite contribution rate was 11.50% of annual payroll. The employee's rate is 10.25 percent (effective July 1, 2013). For those employees hired before July 1, 1999, the Sheriff contributes 7.00 percent of the employee's 10.25 percent share and the employee contributes 3.25 percent. For those employees hired after July 1, 1999, the employee is responsible for the entire 10.25 percent.

Also, in accordance with State Statutes, the LSPRF received ad valorem taxes, insurance premium taxes, and state revenue sharing funds from various agencies. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue by the fund and are excluded from pension expense for the year. The Sheriff's proportionate share of these non-employer contributions totaled \$3,983,759 during the measurement period. This amount is recognized in the government-wide financial statements on On-Behalf Payments from Contributing Entities and is included in operating grants and contributions on the Statement of Activities.

Employer and employee contributions to LSPRF for fiscal year 2023 were as follows:

<u>Source</u>	<u>Amount</u>	<u>Covered Payroll</u>	<u>Percent of Covered Payroll</u>
Employee	\$ 8,443,063	\$ 82,371,418	10.25%
Employer	9,472,862	82,371,418	11.50%

In addition to the required employer contributions shown above, the Sheriff paid \$967,018 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 2023 to \$10,439,880.

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

At June 30, 2023, the Sheriff reported a liability of \$70,028,844 for its proportionate share of the LSPRF Net Pension Liability (NPL). The NPL for LSPRF was measured as of June 30, 2022, 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, 2022, the most recent measurement date, the Sheriff's proportion was 8.615899%, a decrease of 0.625902 from the June 30, 2021 proportion.

For the year ended June 30, 2023, the Sheriff recognized a total pension expense of \$14,061,292. This amount was made up of the following:

NOTE F - OTHER INFORMATION (CONTINUED)

<u>Components of Pension Expense</u>	<u>Amount</u>
Sheriff's pension expenses per the LSPRF	\$ 14,248,266
Sheriff's amortization of its change in proportionate share	(950,677)
Sheriff's amortization of actual contributions over its proportionate share of contributions	(16,285)
Employee contributions paid for by the Sheriff	779,988
 Total Pension Expense Recognized by Sheriff	 <u>\$ 14,061,292</u>

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

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
a) Differences between expected and actual experience	\$ 3,221,406	3,479,457
b) Changes in assumptions	10,460,150	-
c) Net difference between projected and actual earnings on pension plan investments	30,318,080	-
d) Changes in proportion to NPL	270,947	3,847,922
e) Differences between the Sheriff's contributions and its proportionate share of contributions	-	38,223
f) Sheriff's contributions subsequent to the June 30, 2022 measurement date	10,439,880	-
	<u>\$ 54,710,463</u>	<u>\$ 7,365,602</u>

Deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the measurement date (\$10,439,880) will be recognized as a reduction of the LSPRF NPL in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources a deferred inflows of resources related to pensions, which net to \$36,969,648 will be recognized in pension expense as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amount of Amortization</u>
2024	\$ 9,618,012
2025	7,807,601
2026	3,490,223
2027	15,989,145

Actuarial Assumptions

The total pension liability for LSPRF in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurements:

NOTE F - OTHER INFORMATION (CONTINUED)

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.85% net of investment expense
Projected Salary Increases	5.0% (2.50% inflation and 2.5% merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Mortality Rates - Disabled	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2022 - 5 yrs, 2021 - 5 yrs, 2020 - 6 yrs, 2019 - 6 yrs, 2018 - 6 yrs 2017 - 7 yrs, 2016 - 7 yrs
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the LSPRF and includes previously granted costs of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees, as they were deemed not to be substantively automatic.

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

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

NOTE F - OTHER INFORMATION (CONTINUED)

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Real Rate of Return
Equity Securities	62.0%	6.61%	4.10%
Bonds	25.0%	4.92%	1.23%
Alternative Investments	13.0%	6.54%	0.85%
Total	100.0%		6.18%
Inflation			2.25%
Expected Arithmetic Rate of Return			8.43%

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

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

	1.0% Decrease	Current Discount Rate	1.0% Increase
	5.85%	6.85%	7.85%
Sheriff's Proportionate Share of the Net Pension Liability (Asset)	\$ 124,005,596	\$ 70,028,844	\$ 25,021,672

Pension Plan Fiduciary Net Position. Detailed information about LSPRF's fiduciary net position is available in the separately issued 2022 financial report. This report can be found on the Louisiana Legislative Auditor's website (www.lla.la.gov) in the database of reports under Control No. 72140763 - Louisiana Retirement Systems - Sheriffs.

Payables to the Pension Plan. At June 30, 2023, the Sheriff had \$0 in payables to LSPRF for the June 2023 employee and employer legally required contributions.

2. Other Post-Employment Benefits (OPEB)

Plan Description

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

NOTE F- OTHER INFORMATION (CONTINUED)

Benefits Provided

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

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

(described above under "Mortality") to determine the actual cost borne by the employer. The employer actually pays an implicit subsidy for the post-retirement life insurance which is more than the rate paid by the retiree. Based on historical experience, we have also assumed that 7.2% of retirees decline life insurance coverage.

Employees Covered by Benefit Terms

At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	272
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>1,216</u>
	<u><u>1,488</u></u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$32,922,735 was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs - The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount Rate	3.54% annually (as of immediately preceding measurement date)
	3.65% annually (as of end of year measurement date)
Healthcare cost trend rates	5.5% annually for 10 years, 4.5% after
Mortality	RP-2014 without projection

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.

NOTE F - OTHER INFORMATION (CONTINUED)

The demographic actuarial assumptions noted above were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2023.

Changes in the Total OPEB Liability

Balance at June 30, 2022	<u>\$ 32,663,894</u>
Changes for the year:	
Service cost	373,795
Interest	1,115,314
Differences between expected and actual experience	1,826,582
Changes in assumptions	(741,159)
Benefits payments, net transfers, and direct expenses	<u>(2,315,691)</u>
Net changes	<u>258,841</u>
Balance at June 30, 2023	<u>\$ 32,922,735</u>

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
	(2.65%)	(3.65%)	(4.65%)
Total OPEB Liability \$	\$ 39,939,776	\$ 32,922,735	\$ 27,494,780

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	Current Discount Rate	1.0% Increase
	(4.5%)	(5.5%)	(6.5%)
Total OPEB Liability \$	\$ 28,112,183	\$ 32,922,735	\$ 39,186,149

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

For the year ended June 30, 2023, the Sheriff recognized OPEB expense of \$1,270,534. At June 30, 2023, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows	Deferred Inflows
	of Resources	of Resources
Differences between expected and actual experience	\$ 6,990,998	\$ (3,801,122)
Change in assumptions	1,183,838	(3,840,399)
Total	<u>\$ 8,174,836</u>	<u>\$ (7,641,521)</u>

NOTE F - OTHER INFORMATION (CONTINUED)

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

<u>Years ending June 30,</u>	<u>Expense</u>
2024	(155,060)
2025	(155,060)
2026	(155,060)
2027	(155,060)
2028	(155,060)
Thereafter	1,308,615

3. Deferred Compensation Plan

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

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

4. 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 economics 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 has issued the following statements:

Statement No. 94, *"Public-Private and Public-Public Partnerships and Availability Payment Arrangements."* No agreements and or contracts met the criteria of this pronouncement.

Statement No. 96, *"Subscription-Based Information Technology Arrangements."* The adoption of this guidance resulted in both recognition and disclosure within the financial statements.

NOTE F - OTHER INFORMATION (CONTINUED)

Statement No. 99, "*Omnibus 2022.*" The requirements are related to leases, PPPs, and SBITAs for the financial statements and resulted in both recognition and disclosure within the financial statements.

Statement No. 101, "*Compensated Absences.*" The requirements of Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2024.





**REQUIRED SUPPLEMENTARY INFORMATION
NET PENSION LIABILITY SCHEDULES**



JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Schedule 1

Required Supplementary Information -
Schedule of Sheriff's Proportionate Share of the Net Pension Liability
Louisiana Sheriff's Pension & Relief Fund
Last 10 Fiscal Years

	(1) 2023	(1) 2022	(1) 2021	(1) 2020	(1) 2019	(1) 2018	(1) 2017	(1) 2016	(1) 2015	(1) 2014
Sheriff's proportion of the net pension liability (asset)	8.615899%	9.241801%	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)	\$ 70,028,844	\$ (4,579,777)	\$ 64,414,888	\$ 48,484,630	\$ 39,899,755	\$ 44,805,129	\$ 63,361,681	\$ 44,868,126	\$ 39,402,939	\$ 66,948,202
Sheriff's covered payroll	\$ 63,908,823	\$ 67,359,980	\$ 68,707,996	\$ 71,635,886	\$ 71,615,112	\$ 71,668,047	\$ 68,179,704	\$ 66,737,336	\$ 63,696,949	\$ 64,129,338
Sheriff's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	109.58%	-6.80%	93.75%	67.68%	55.71%	62.52%	92.93%	67.23%	61.86%	104.40%
Plan fiduciary net position as a percentage of the total pension liability	83.90%	101.04%	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

	(1) 2023	(1) 2022	(1) 2021	(1) 2020	(1) 2019	(1) 2018	(1) 2017	(1) 2016	(1) 2015	(1) 2014
Sheriff's contractually required contribution	\$ 9,472,862	\$ 7,833,358	\$ 8,251,369	\$ 8,411,191	\$ 8,773,878	\$ 9,130,933	\$ 9,496,024	\$ 9,374,721	\$ 9,509,966	\$ 8,847,635
Contributions by Sheriff in relation to the contractually required contributions	9,472,766	7,833,358	8,246,150	8,411,191	8,775,770	9,130,931	9,496,022	9,374,428	9,509,966	8,848,519
Contribution deficiency (excess)	\$ 96	\$ -	\$ 5,219	\$ -	\$ (1,892)	\$ 2	\$ 2	\$ 293	\$ -	\$ (884)
Sheriff's covered payroll	\$82,371,418	\$63,908,823	\$67,359,980	\$68,707,996	\$71,635,886	\$71,615,112	\$71,668,047	\$68,179,704	\$66,737,336	\$63,696,949
Contractually required contributions as a percentage of covered payroll	11.50%	12.26%	12.25%	12.24%	12.25%	12.75%	13.25%	13.75%	14.25%	13.89%

- (1) The amounts presented are for the fiscal year ended June 30, 20XX 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.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Schedule 3

Required Supplementary Information -
Schedule of Changes in Total OPEB Liability and Related Ratios

	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018
Total OPEB Liability						
Service Cost	\$ 373,795	\$ 443,799	\$ 459,960	\$ 490,507	\$ 653,824	\$ 610,685
Interest	1,115,314	722,631	719,117	1,311,595	1,201,286	1,170,394
Changes of Benefit Terms	-	-	-	-	-	-
Differences between Expected and Actual Experience	1,826,582	3,644,219	1,488,958	(7,177,653)	2,729,779	(310,277)
Changes of Assumptions	(741,159)	(4,487,168)	207,512	2,130,525	-	-
Benefit Payments	(2,315,691)	(2,229,466)	(1,689,772)	(1,690,016)	(1,176,382)	-
Net Change in Total OPEB Liability	258,841	(1,905,985)	1,185,775	(4,935,042)	3,408,507	1,470,802
Total OPEB Liability - Beginning	32,663,894	34,569,879	33,384,104	38,319,146	34,910,639	33,439,837
Total OPEB Liability - Ending	\$ 32,922,735	\$ 32,663,894	\$ 34,569,879	\$ 33,384,104	\$ 38,319,146	\$ 34,910,639
Covered - Employee Payroll	\$ 74,020,948	\$ 71,864,998	\$ 60,848,603	\$ 59,076,314	\$ 65,289,884	\$ 65,289,884
Net OPEB Liability as a Percentage of Covered - Employee Payroll	44.48%	45.45%	56.81%	56.51%	58.69%	53.47%

Notes to Schedule:

	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018
Discount	3.65%	3.54%	2.16%	2.21%	3.50%	3.50%
Mortality	RP-2014	RP-2014	RP-2014	RP-2014	RP-2000	RP-2000
Trend	Variable	Variable	Unstable	Unstable	0.055	0.055

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

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Schedule 4

Required Supplementary Information -
Schedule of Employer OPEB Contributions

	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018
Actuarially Determined Contribution	\$ 2,158,686	\$ 2,021,506	\$ 1,993,942	\$ 2,573,970	\$ 2,551,962	\$ 2,428,853
Contributions in Relation to the Actuarially Determined Contribution						
Employer Contributions to Trust						
Employer-Paid Retiree Premiums	2,315,691	2,229,466	1,689,772	1,690,016	1,176,382	1,176,382
Contribution Deficiency (Excess)	\$ (157,005)	\$ (207,960)	\$ 304,170	\$ 883,954	\$ 1,375,580	\$ 1,252,471
Covered Annual Payroll	\$ 74,020,948	\$ 71,864,998	\$ 60,848,603	\$ 59,076,314	\$ 65,289,884	\$ 65,289,884
Contributions as a Percentage of Covered Employee Payroll	3.13%	3.10%	2.78%	2.86%	1.80%	1.80%

Notes to Schedule:

Valuation Date 7/1/2022

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

Actuarial Cost Method Individual Entry Age Normal

Amortization Method Level Dollar, Open

Amortization Period 30 Years

Asset Valuation Method Market Value

Inflation 2.5% Annually

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

Salary Increases 3.0% Annually

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

Mortality RP-2014 without projection.

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

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



**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 Fund

This fund is inactive.

State Asset Forfeiture Fund

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

RUDE Program

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

Widows and Orphans

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

Recreation and Relief Fund

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

Deputy Scholarship Fund

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

Region 1 Communications O&M

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

Reserve Deputies Operating Fund

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

Crime Lab Fees Fund

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

Drug Enforcement Fund

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

**Combining Statements
Non-Major Governmental Funds
(Continued)**

Multi-Jurisdictional Task Force

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

Project Income Fund

This fund is inactive.

State and Local Grants

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

Local Law Enforcement Block Grant Program

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

Opioid Settlement

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

Debt Service Funds

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

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.

Investigative Recording System

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

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2023

Fund	Assets								
	Cash and Cash Equivalents	Share of Pooled Assets General Pool	Investments	Receivables			Due from Other Funds	Inventory	Total Assets
				Accounts Receivable	Accrued Interest	Due from Other Governments			
Special Revenue									
Commissary Sales	\$ -	\$ 744,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 744,657
USPS Asset Forfeiture	-	-	-	-	-	-	-	-	-
State Asset Forfeiture	-	656,428	-	-	-	-	-	-	656,428
RUDE Program	-	266,559	-	-	-	-	-	-	266,559
Widows and Orphans	-	7,187	-	-	-	-	-	-	7,187
Recreation and Relief	-	22,461	-	-	-	-	-	-	22,461
Deputy Scholarship	-	17,207	-	-	-	-	-	-	17,207
Region 1 Communications O & M	-	-	-	-	-	206,431	-	-	206,431
Reserve Deputies Operating Fund	-	252,210	-	-	-	-	-	-	252,210
Crime Lab Fees	-	917,383	-	12,700	-	-	14,364	-	944,447
Drug Enforcement Fund	609,490	-	-	-	-	-	-	-	609,490
Multi-Jurisdictional Task Force	-	-	-	-	-	10,307	-	-	10,307
Project Income	-	-	-	-	-	-	-	-	-
State and Local Grants	-	-	-	-	-	28,800	-	-	28,800
Local Law Enforcement Block Grants & JAG Grants	-	81,243	-	-	-	49,533	-	-	130,776
Opioid Settlement	-	901,784	-	-	-	-	-	-	901,784
Total Special Revenue	609,490	3,867,119	-	12,700	-	295,071	14,364	-	4,798,744
Debt Service									
LED Sinking Fund	-	-	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-	-	-
Capital Projects									
Computer Equipment	-	2,939,070	-	-	-	-	-	-	2,939,070
Investigative Recording System	-	7,073,273	-	-	-	-	-	-	7,073,273
Total Capital Projects	-	10,012,343	-	-	-	-	-	-	10,012,343
Combined Totals - Non-Major Governmental Funds	\$ 609,490	\$ 13,879,462	\$ -	\$ 12,700	\$ -	\$ 295,071	\$ 14,364	\$ -	\$ 14,811,087

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2023

Liabilities and Fund Balances										
Fund	Liabilities				Fund Balances (Deficits)					Total Liabilities and Fund Balance
	Accounts Payable	Due to Other Funds	Unearned Revenue	Total Liabilities	Non-Spendable	Restricted	Committed	Assigned	Total Fund Balance	
Special Revenue										
Commissary Sales	\$ 5,100	\$ -	\$ -	\$ 5,100	\$ -	\$ -	\$ -	\$ 739,557	\$ 739,557	\$ 744,657
USPS Asset Forfeiture	-	-	-	-	-	-	-	-	-	-
State Asset Forfeiture	7,630	-	-	7,630	-	-	-	648,798	648,798	656,428
RUDE Program	-	-	-	-	-	-	-	266,559	266,559	266,559
Widows and Orphans	-	-	-	-	-	-	-	7,187	7,187	7,187
Recreation and Relief	-	-	-	-	-	-	-	22,461	22,461	22,461
Deputy Scholarship	-	-	-	-	-	-	-	17,207	17,207	17,207
Region 1 Communications O & M	-	206,431	-	206,431	-	-	-	-	-	206,431
Reserve Deputies Operating Fund	-	-	-	-	-	-	-	252,210	252,210	252,210
Crime Lab Fees	53,285	-	-	53,285	-	-	-	891,162	891,162	944,447
Drug Enforcement Fund	10,694	-	-	10,694	-	-	-	598,796	598,796	609,490
Multi-Jurisdictional Task Force	-	9,473	-	9,473	-	-	-	834	834	10,307
Project Income	-	-	-	-	-	-	-	-	-	-
State and Local Grants	-	19,353	-	19,353	-	-	-	9,447	9,447	28,800
Local Law Enforcement Block Grants & JAG Grants	-	120,797	-	120,797	-	-	-	9,979	9,979	130,776
Opioid Settlement	-	-	-	-	-	-	-	901,784	901,784	901,784
Total Special Revenue	76,709	356,054	-	432,763	-	-	-	4,365,981	4,365,981	4,798,744
Debt Service										
LED Sinking Fund	-	-	-	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-	-	-	-
Capital Projects										
Computer Equipment	-	-	-	-	-	-	-	2,939,070	2,939,070	2,939,070
Investigative Recording System	-	-	-	-	-	-	-	7,073,273	7,073,273	7,073,273
Total Capital Projects	-	-	-	-	-	-	-	10,012,343	10,012,343	10,012,343
Combined Totals - Non-Major Governmental Funds	\$ 76,709	\$ 356,054	\$ -	\$ 432,763	\$ -	\$ -	\$ -	\$ 14,378,324	\$ 14,378,324	\$ 14,811,087

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, 2023

	Special Revenue										
	Special Revenue Funds with Annual Budgets										
	Commissary	USPS	State	RUDE	Widows	Recreation	Deputy	Region 1	Reserve	Crime	Total
	Sales	Asset	Asset	Program	and	and	Scholarship	Communications	Deputies	Lab	Funds with
		Forfeiture	Forfeiture		Orphans	Relief		O&M	Operating	Fees	Annual Budgets
Revenues											
Taxes											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	398,460	-	-	398,460
Service charges, fees, and commissions	1,967,996	-	-	-	-	15,484	-	-	8,280	327,531	2,319,291
Fines and forfeitures	-	-	372,980	-	-	-	-	-	-	-	372,980
Interest	30,069	-	26,356	7,933	216	907	517	-	7,561	29,123	102,682
Miscellaneous	1,221	-	-	7,783	-	-	-	-	-	-	9,004
Total Revenues	1,999,286	-	399,336	15,716	216	16,391	517	398,460	15,841	356,654	3,202,417
Expenditures											
Current											
Public Safety											
Executive	-	-	-	-	-	-	-	-	-	-	-
Management Services Bureau	-	-	-	-	-	35,940	-	398,460	-	-	434,400
Finance and Administrative	-	-	-	-	-	-	-	-	-	-	-
Fleet	-	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	6,803	-	6,803
Special Operations	-	-	-	-	-	-	-	-	-	423,405	423,405
Technical Services	-	-	-	-	-	-	-	-	-	-	-
Internal Management	-	-	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	954,907	-	-	-	-	-	-	-	954,907
Narcotics	-	-	-	-	-	-	-	-	-	-	-
Corrections	1,694,606	-	-	-	-	-	-	-	-	-	1,694,606
Non-departmental	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest and agent/issue costs	-	-	-	-	-	-	-	-	-	-	-
Capital outlay											
Public Safety											
Finance and Administrative	-	-	-	-	-	-	-	-	-	-	-
Management Services Bureau	-	-	-	-	-	-	-	-	-	-	-
Special Investigations Bureau	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,694,606	-	954,907	-	-	35,940	-	398,460	6,803	423,405	3,514,121.00
Excess (Deficiency) of Revenues over Expenditures	304,680	-	(555,571)	15,716	216	(19,549)	517	-	9,038	(66,751)	(311,704.00)
Other Financing Sources (Uses)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(347,660)	-	-	-	-	-	-	-	-	-	(347,660)
Capital leases	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Payment to refunding escrow agent	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(347,660)	-	-	-	-	-	-	-	-	-	(347,660.00)
Excess (Deficiency) of Revenues over Expenditures and Other Sources (Uses)	(42,980)	-	(555,571)	15,716	216	(19,549)	517	-	9,038	(66,751)	(659,364)
Fund Balance											
Beginning of year	782,537	-	1,204,369	250,843	6,971	42,010	16,690	-	243,172	957,913	3,504,505
End of year	\$ 739,557	\$ -	\$ 648,798	\$ 266,559	\$ 7,187	\$ 22,461	\$ 17,207	\$ -	\$ 252,210	\$ 891,162	\$ 2,845,141

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, 2023

	Special Revenue							Debt Service	Capital Projects			Combined Total		
	Special Revenue Funds without Annual Budgets							Total Funds Without Annual Budgets	Total Special Revenue	LED Sinking	Investigative Recording System	Computer Equipment	Total Capital Projects	Non-Major Governmental Funds
	Drug Enforcement	Multi-Jurisdictional Task Force	Project Income	State and Local Grants	Local Law Enforcement Block Grants & JAG Grants	Opioid Settlements								
Revenues														
Taxes														
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intergovernmental	-	34,913	-	474,059	138,767	901,784	1,549,523	1,947,983	-	-	-	-	1,947,983	
Service charges, fees, and commissions	-	-	-	-	-	-	-	2,319,291	-	-	-	-	2,319,291	
Fines and forfeitures	139,601	-	-	-	-	-	139,601	512,581	-	-	-	-	512,581	
Interest	25,514	11	-	9,038	2,945	-	37,508	140,190	-	247,761	88,437.00	336,198	476,388	
Miscellaneous	-	-	-	-	-	-	-	9,004	-	-	-	-	9,004	
Total Revenues	165,115	34,924	-	483,097	141,712	901,784	1,726,632	4,929,049	-	247,761	88,437	336,198	5,265,247	
Expenditures														
Current														
Public Safety														
Executive	-	-	-	(29,187)	-	-	(29,187)	405,213	-	-	-	-	405,213	
Management Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and Administrative	-	-	-	-	109,940	-	109,940	109,940	-	-	-	-	109,940	
Fleet	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special Operations	-	-	-	-	-	-	-	6,803	-	-	-	-	6,803	
Technical Services	-	-	-	-	-	-	-	423,405	-	-	-	-	423,405	
Internal Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Investigations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special Investigations	128,908	34,913	-	-	-	-	163,821	1,118,728	-	-	-	-	1,118,728	
Narcotics	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corrections	-	-	-	-	-	-	-	1,694,606	-	-	-	-	1,694,606	
Non-departmental	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest and agent/issue costs	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital outlay														
Public Safety														
Finance and Administrative	-	-	-	-	28,827	-	28,827	28,827	-	-	173,312	173,312	202,139	
Management Services Bureau	-	-	-	503,797	-	-	503,797	503,797	-	1,293,852	-	1,293,852	1,797,649	
Special Investigations Bureau	219,494	-	-	-	-	-	219,494	219,494	-	-	-	-	219,494	
Total Expenditures	348,402	34,913	-	474,610	138,767	-	996,692	4,510,813	-	1,293,852	173,312	1,467,164	5,977,977	
Excess (Deficiency) of Revenues over Expenditures	(183,287)	11	-	8,487	2,945	901,784	729,940	418,236	-	(1,046,091)	(84,875)	(1,130,966)	(712,730)	
Other Financing Sources (Uses)														
Transfers in	-	-	-	551	-	-	551	551	1,213	1,500,000	500,000	2,000,000	2,001,764	
Transfers out	-	-	-	-	-	-	-	(347,660)	-	-	-	-	(347,660)	
Capital leases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	551	-	-	551	(347,109)	1,213	1,500,000	500,000	2,000,000	1,654,104	
Excess (Deficiency) of Revenues over Expenditures and Other Sources (Uses)	(183,287)	11	-	9,038	2,945	901,784	730,491	71,127	1,213.00	453,909	415,125	869,034	941,374	
Fund Balance														
Beginning of year	782,083	823	-	409	7,034	-	790,349	4,294,854	(1,213)	6,619,364	2,523,945	9,143,309	13,436,950	
End of year	\$ 598,796	\$ 834	\$ -	\$ 9,447	\$ 9,979	\$ 901,784	\$ 1,520,840	\$ 4,365,981	\$ -	\$ 7,073,273	\$ 2,939,070	\$ 10,012,343	\$ 14,378,324	

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, 2023

	Total - All Functions					
	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Final Budget	Variance with Final Budget Positive (Negative)	Original Budget
Revenues						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	398,460	1,571	400,031	402,300	(2,269)	400,000
Service charges, fees, and commissions	2,319,291	-	2,319,291	2,305,400	13,891	1,665,000
Fines and forfeitures	372,980	-	372,980	395,700	(22,720)	980,000
Interest	102,682	-	102,682	100,935	1,747	15,100
Miscellaneous	9,004	-	9,004	9,400	(396)	12,000
Total Revenues	<u>3,202,417</u>	<u>1,571</u>	<u>3,203,988</u>	<u>3,213,735</u>	<u>(9,747)</u>	<u>3,072,100</u>
Expenditures						
Current						
Public Safety						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	399,088	(7,569)	391,519	356,700	(34,819)	490,000
Materials and supplies	256,030	(69,576)	186,454	196,850	10,396	288,000
Cost of goods sold	1,329,022	2,996	1,332,018	1,333,200	1,182	1,300,000
Travel	4,478	(2,631)	1,847	700	(1,147)	5,500
Programs and activities	29,795	-	29,795	30,075	280	22,500
Miscellaneous	4,740	-	4,740	4,900	160	6,500
Capital outlay	1,490,968	(581,842)	909,126	844,340	(64,786)	1,306,500
Total Expenditures	<u>3,514,121</u>	<u>(658,622)</u>	<u>2,855,499</u>	<u>2,766,765</u>	<u>(88,734)</u>	<u>3,419,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(311,704)</u>	<u>660,193</u>	<u>348,489</u>	<u>446,970</u>	<u>(98,481)</u>	<u>(346,900)</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(347,660)	-	(347,660)	(347,660)	-	(460,500)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(347,660)</u>	<u>-</u>	<u>(347,660)</u>	<u>(347,660)</u>	<u>-</u>	<u>(460,500)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>(659,364)</u>	<u>660,193</u>	<u>829</u>	<u>99,310</u>	<u>(98,481)</u>	<u>(807,400)</u>
Fund Balance						
Beginning of year	3,504,505	(816,844)	2,687,661	2,686,651	1,010	1,883,229
End of year	<u>\$ 2,845,141</u>	<u>\$ (156,651)</u>	<u>\$ 2,688,490</u>	<u>\$ 2,785,961</u>	<u>\$ (97,471)</u>	<u>\$ 1,075,829</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, 2023

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	1,967,996	-	1,967,996	1,944,700	23,296	1,300,000
Fines and forfeitures	-	-	-	-	-	-
Interest	30,069	-	30,069	29,800	269	4,500
Miscellaneous	1,221	-	1,221	1,500	(279)	3,000
Total Revenues	<u>1,999,286</u>	<u>-</u>	<u>1,999,286</u>	<u>1,976,000</u>	<u>23,286</u>	<u>1,307,500</u>
Expenditures						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	61,664	(8,900)	52,764	62,300	9,536	60,000
Cost of goods sold	1,329,022	2,996	1,332,018	1,333,200	1,182	1,300,000
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	4,740	-	4,740	4,900	160	6,500
Capital outlay	299,180	(72,377)	226,803	227,940	1,137	100,500
Total Expenditures	<u>1,694,606</u>	<u>(78,281)</u>	<u>1,616,325</u>	<u>1,628,340</u>	<u>12,015</u>	<u>1,467,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>304,680</u>	<u>78,281</u>	<u>382,961</u>	<u>347,660</u>	<u>35,301</u>	<u>(159,500)</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(347,660)	-	(347,660)	(347,660)	-	(460,500)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(347,660)</u>	<u>-</u>	<u>(347,660)</u>	<u>(347,660)</u>	<u>-</u>	<u>(460,500)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>(42,980)</u>	<u>78,281</u>	<u>35,301</u>	<u>-</u>	<u>35,301</u>	<u>(620,000)</u>
Fund Balance						
Beginning of year	782,537	(73,181)	709,356	709,356	-	70,614
End of year	<u>\$ 739,557</u>	<u>\$ 5,100</u>	<u>\$ 744,657</u>	<u>\$ 709,356</u>	<u>\$ 35,301</u>	<u>\$ (549,386)</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, 2023

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	372,980	-	372,980	395,700	(22,720)	980,000
Interest	26,356	-	26,356	25,900	456	5,000
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>399,336</u>	<u>-</u>	<u>399,336</u>	<u>421,600</u>	<u>(22,264)</u>	<u>985,000</u>
Expenditures						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	20,077	(6,340)	13,737	15,200	1,463	37,000
Materials and supplies	48,124	137	48,261	51,700	3,439	100,000
Cost of goods sold	-	-	-	-	-	-
Travel	4,478	(2,631)	1,847	700	(1,147)	5,500
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	882,228	(487,144)	395,084	330,400	(64,684)	1,054,000
Total Expenditures	<u>954,907</u>	<u>(495,978)</u>	<u>458,929</u>	<u>398,000</u>	<u>(60,929)</u>	<u>1,196,500</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(555,571)</u>	<u>495,978</u>	<u>(59,593)</u>	<u>23,600</u>	<u>(83,193)</u>	<u>(211,500)</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>(555,571)</u>	<u>495,978</u>	<u>(59,593)</u>	<u>23,600</u>	<u>(83,193)</u>	<u>(211,500)</u>
Fund Balance						
Beginning of year	1,204,369	(583,703)	620,666	620,665	1	581,535
End of year	<u>\$ 648,798</u>	<u>\$ (87,725)</u>	<u>\$ 561,073</u>	<u>\$ 644,265</u>	<u>\$ (83,192)</u>	<u>\$ 370,035</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, 2023

	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	7,933	-	7,933	7,750	183	1,000
Miscellaneous	7,783	-	7,783	7,900	(117)	9,000
	<u>15,716</u>	<u>-</u>	<u>15,716</u>	<u>15,650</u>	<u>66</u>	<u>10,000</u>
Expenditures						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>15,716</u>	<u>-</u>	<u>15,716</u>	<u>15,650</u>	<u>66</u>	<u>10,000</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>15,716</u>	<u>-</u>	<u>15,716</u>	<u>15,650</u>	<u>66</u>	<u>10,000</u>
Fund Balance						
Beginning of year	250,843	-	250,843	250,843	-	251,432
End of year	<u>\$ 266,559</u>	<u>\$ -</u>	<u>\$ 266,559</u>	<u>\$ 266,493</u>	<u>\$ 66</u>	<u>\$ 261,432</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, 2023

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	216	-	216	50	166	100
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>216</u>	<u>-</u>	<u>216</u>	<u>50</u>	<u>166</u>	<u>100</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>216</u>	<u>-</u>	<u>216</u>	<u>50</u>	<u>166</u>	<u>100</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>216</u>	<u>-</u>	<u>216</u>	<u>50</u>	<u>166</u>	<u>100</u>
Fund Balance						
Beginning of year	6,971	-	6,971	6,971	-	6,988
End of year	<u>\$ 7,187</u>	<u>\$ -</u>	<u>\$ 7,187</u>	<u>\$ 7,021</u>	<u>\$ 166</u>	<u>\$ 7,088</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, 2023

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	15,484	-	15,484	14,300	1,184	25,000
Fines and forfeitures	-	-	-	-	-	-
Interest	907	-	907	905	2	200
Miscellaneous	-	-	-	-	-	-
Total Revenues	16,391	-	16,391	15,205	1,186	25,200
Expenditures						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	8,898	-	8,898	9,350	452	2,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	27,042	-	27,042	27,050	8	20,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	35,940	-	35,940	36,400	460	22,000
Excess (Deficiency) of Revenues over Expenditures	(19,549)	-	(19,549)	(21,195)	1,646	3,200
Other Financing Sources						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	(19,549)	-	(19,549)	(21,195)	1,646	3,200
Fund Balance						
Beginning of year	42,010	-	42,010	42,011	(1)	43,784
End of year	\$ 22,461	\$ -	\$ 22,461	\$ 20,816	\$ 1,645	\$ 46,984

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, 2023

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	517	-	517	505	12	100
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>517</u>	<u>-</u>	<u>517</u>	<u>505</u>	<u>12</u>	<u>100</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>517</u>	<u>-</u>	<u>517</u>	<u>505</u>	<u>12</u>	<u>100</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>517</u>	<u>-</u>	<u>517</u>	<u>505</u>	<u>12</u>	<u>100</u>
Fund Balance						
Beginning of year	16,690	-	16,690	16,690	-	16,712
End of year	<u>\$ 17,207</u>	<u>\$ -</u>	<u>\$ 17,207</u>	<u>\$ 17,195</u>	<u>\$ 12</u>	<u>\$ 16,812</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, 2023

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	398,460	1,571	400,031	402,300	(2,269)	400,000
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>398,460</u>	<u>1,571</u>	<u>400,031</u>	<u>402,300</u>	<u>(2,269)</u>	<u>400,000</u>
Expenditures						
Current						
Public Safety						
Finance and Administrative						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	337,952	1,571	339,523	332,300	(7,223)	353,000
Materials and supplies	1,008	-	1,008	-	(1,008)	10,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	59,500	-	59,500	70,000	10,500	37,000
Total Expenditures	<u>398,460</u>	<u>1,571</u>	<u>400,031</u>	<u>402,300</u>	<u>2,269</u>	<u>400,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance						
Beginning of year	-	-	-	(1,008)	1,008	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,008)</u>	<u>\$ 1,008</u>	<u>\$ -</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, 2023

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	8,280	-	8,280	9,200	(920)	10,000
Fines and forfeitures	-	-	-	-	-	-
Interest	7,561	-	7,561	7,375	186	1,000
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>15,841</u>	<u>-</u>	<u>15,841</u>	<u>16,575</u>	<u>(734)</u>	<u>11,000</u>
Expenditures						
Current						
Public Safety						
Special Operations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	4,050	-	4,050	4,600	550	6,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	2,753	-	2,753	3,025	272	2,500
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	<u>6,803</u>	<u>-</u>	<u>6,803</u>	<u>7,625</u>	<u>822</u>	<u>8,500</u>
Excess (Deficiency) of Revenues over Expenditures	<u>9,038</u>	<u>-</u>	<u>9,038</u>	<u>8,950</u>	<u>88</u>	<u>2,500</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>9,038</u>	<u>-</u>	<u>9,038</u>	<u>8,950</u>	<u>88</u>	<u>2,500</u>
Fund Balance						
Beginning of year	243,172	-	243,172	243,171	1	243,123
End of year	<u>\$ 252,210</u>	<u>\$ -</u>	<u>\$ 252,210</u>	<u>\$ 252,121</u>	<u>\$ 89</u>	<u>\$ 245,623</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, 2023

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	327,531	-	327,531	337,200	(9,669)	330,000
Fines and forfeitures	-	-	-	-	-	-
Interest	29,123	-	29,123	28,650	473	3,200
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>356,654</u>	<u>-</u>	<u>356,654</u>	<u>365,850</u>	<u>(9,196)</u>	<u>333,200</u>
Expenditures						
Current						
Public Safety						
Technical Services						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	41,059	(2,800)	38,259	9,200	(29,059)	100,000
Materials and supplies	132,286	(60,813)	71,473	68,900	(2,573)	110,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	250,060	(22,321)	227,739	216,000	(11,739)	115,000
Total Expenditures	<u>423,405</u>	<u>(85,934)</u>	<u>337,471</u>	<u>294,100</u>	<u>(43,371)</u>	<u>325,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(66,751)</u>	<u>85,934</u>	<u>19,183</u>	<u>71,750</u>	<u>(52,567)</u>	<u>8,200</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>(66,751)</u>	<u>85,934</u>	<u>19,183</u>	<u>71,750</u>	<u>(52,567)</u>	<u>8,200</u>
Fund Balance						
Beginning of year	957,913	(159,960)	797,953	797,952	1	669,041
End of year	<u>\$ 891,162</u>	<u>\$ (74,026)</u>	<u>\$ 817,136</u>	<u>\$ 869,702</u>	<u>\$ (52,566)</u>	<u>\$ 677,241</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non-Major Special Revenue Fund
Opioid Settlement
Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Current and Project to Date
For the Year Ended June 30, 2023

	<u>Prior Year</u> <u>Activity</u>	<u>Current Year</u> <u>Activity</u>	<u>Settlement to Date</u> <u>Activity</u>
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental		901,784	901,784
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>-</u>	<u>901,784</u>	<u>901,784</u>
Expenditures			
Capital outlay			
Public Safety			
Finance and Administration			
Computer supplies and licenses	-	-	-
Professional services	-	-	-
Construction	-	-	-
Equipment	-	-	-
Miscellaneous	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>901,784</u>	<u>901,784</u>
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	901,784	901,784
Fund Balance			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ 901,784</u>	<u>\$ 901,784</u>

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, 2023

	<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	-
Interest and agent/issue costs	-
Total Expenditures	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>
Other Financing Sources (Uses)	
Operating transfers in	1,213
Operating transfers out	-
Payment to refunding escrow agent	-
Total Other Financing Sources (Uses)	<u>1,213</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	1,213
Fund Balance	
Beginning of year	(1,213)
End of year	<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, 2023

	Beginning Year Project Authorization	Current Year Project Authorization	Expected Project Authorization	Current Year Actual	Remaining Project Authorization
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	88,437	8,309	96,746	88,437	8,309
Miscellaneous	-	-	-	-	-
Total Revenues	<u>88,437</u>	<u>8,309</u>	<u>96,746</u>	<u>88,437</u>	<u>8,309</u>
Expenditures					
Capital outlay					
Public Safety					
Finance and Administration					
Computer supplies and licenses	8,250	8,250	16,500	8,250	8,250
Professional services	-	-	-	-	-
Construction	-	-	-	-	-
Equipment	165,062	1,000,000	1,165,062	165,062	1,000,000
Miscellaneous	-	-	-	-	-
Total Expenditures	<u>173,312</u>	<u>1,008,250</u>	<u>1,181,562</u>	<u>173,312</u>	<u>1,008,250</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(84,875)</u>	<u>(999,941)</u>	<u>(1,084,816)</u>	<u>(84,875)</u>	<u>(999,941)</u>
Other Financing Sources (Uses)					
Transfers in	500,000	500,000	1,000,000	500,000	500,000
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>500,000</u>	<u>500,000</u>	<u>1,000,000</u>	<u>500,000</u>	<u>500,000</u>
Net Change in Fund Balances	415,125	(499,941)	(84,816)	415,125	(499,941)
Projected Expenditures					
Designated Expenditures	173,312	1,008,250	1,181,562		1,008,250
Non Designated Expenditures	<u>2,939,070</u>	<u>(499,941)</u>	<u>2,439,129</u>		<u>1,930,820</u>
	3,112,382	508,309	3,620,691		2,939,070
Fund Balance					
Beginning of year	2,523,945		2,523,945	2,523,945	2,523,945
End of year	<u>\$ 3,112,382</u>	<u>\$ 508,309</u>	<u>\$ 3,620,691</u>	<u>\$ 2,939,070</u>	<u>\$ 2,939,070</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Non Major Capital Project Fund
Investigative Recording System Fund
Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Current and Project to Date
For the Year Ended June 30, 2023

	<u>Current Contract (July, 2022 - June 2027)</u>						<u>Estimated Future Lease (July, 2027)</u>				
	Current Year GAAP	Prior Years	Current Year Allocation	Project To Date	Project Authorization	Project Remaining	Prior Years	Current Year Allocation	Project To Date	Project Authorization	Project Remaining
Revenues											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Interest	247,761	37,888	247,761	285,649	331,250	45,601	-	-	-	1,000,000	1,000,000
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	247,761	37,888	247,761	285,649	331,250	45,601	-	-	-	1,000,000	1,000,000
Expenditures											
Capital outlay											
Public Safety											
Finance and Administration											
Computer supplies and licenses	1,293,852	2,337,274	1,293,852	3,631,126	9,250,000	5,618,874	-	-	-	11,000,000	11,000,000
Professional services	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	81,250	-	81,250	81,250	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,293,852	2,418,524	1,293,852	3,712,376	9,331,250	5,618,874	-	-	-	11,000,000	11,000,000
Excess (Deficiency) of Revenues over Expenditures	(1,046,091)	(2,380,636)	(1,046,091)	(3,426,727)	(9,000,000)	(5,573,273)	-	-	-	(10,000,000)	(10,000,000)
Other Financing Sources (Uses)											
Transfers in	1,500,000	9,000,000	-	9,000,000	9,000,000	-	-	1,500,000	1,500,000	10,000,000	8,500,000
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,500,000	9,000,000	-	9,000,000	9,000,000	-	-	1,500,000	1,500,000	10,000,000	8,500,000
Net Change in Fund Balances	453,909										
Fund Balance											
Beginning of year	6,619,364										
End of year	7,073,273	-	-	-	-	-	-	-	-	-	-

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, 2023

	Auto Loss and General Liability	Short Term Disability Insurance	Group Health and Life Insurance	Combined Totals June 30, 2023
Assets				
Cash and cash equivalents	\$ 4,855,800	\$ -	\$ 683,519	\$ 5,539,319
Share of pooled assets - general pool	-	342,183	-	342,183
Share of pooled assets - bureau pool	-	-	-	-
Investments	4,482,673	-	-	4,482,673
Accounts receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	295,237	-	156,419	451,656
Other assets	-	-	-	-
Land, buildings, and equipment	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
Total Assets	9,633,710	342,183	839,938	10,815,831
Liabilities				
Current Liabilities				
Bank overdraft	-	-	-	-
Accounts payable	-	-	300,639	300,639
Accrued payroll and deductions	-	-	-	-
Due to other funds	-	-	200,000	200,000
Due to other governments	-	-	-	-
Due to taxing bodies and others	-	-	-	-
Unearned revenue	-	-	-	-
Deferred revenue	-	-	-	-
Claims and judgments payable	-	-	1,362,895	1,362,895
Non-Current Liabilities				
Claims and judgments payable	5,163,612	-	-	5,163,612
General obligation bonds payable	-	-	-	-
Capital leases payable	-	-	-	-
Total Liabilities	5,163,612	-	1,863,534	7,027,146
Net Position				
Investment in general fixed assets	-	-	-	-
Retained Earnings	-	-	-	-
Restricted - claims	-	342,183	-	342,183
Fund balances	-	-	-	-
Reserved for inventory	-	-	-	-
Reserved for encumbrances	-	-	-	-
Reserved for debt service	-	-	-	-
Reserved for construction	-	-	-	-
Unreserved - designated	-	-	-	-
800 MHz radio system construction	-	-	-	-
Matching of federal grants	-	-	-	-
Fuel tank removal	-	-	-	-
Subsequent years' expenditures	-	-	-	-
Unreserved - undesignated	-	-	-	-
Unrestricted	4,470,098	-	(1,023,596)	3,446,502
Total Net Position	\$ 4,470,098	\$ 342,183	\$ (1,023,596)	\$ 3,788,685
Total Liabilities and Net Position	\$ 9,633,710	\$ 342,183	\$ 839,938	\$ 10,815,831

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, 2023

	Auto Loss and General Liability	Short Term Disability Insurance	Group Health and Life Insurance	Combined Totals June 30, 2023
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Service charges, fees and commissions				
Premiums	4,556,050	288,445	20,860,630	25,705,125
Fines and forfeitures	-	-	-	-
Miscellaneous				
Subrogations	186,901	-	11,250	198,151
Claims refunds	-	-	532,219	532,219
Other	-	-	-	-
	<u>186,901</u>	<u>-</u>	<u>543,469</u>	<u>730,370</u>
Total Revenues	<u>4,742,951</u>	<u>288,445</u>	<u>21,404,099</u>	<u>26,435,495</u>
Expenses				
Claims and judgments	2,574,919	190,280	21,368,308	24,133,507
Administrative expenses	19,300	-	863,360	882,660
Premiums	1,657,365	-	3,302,205	4,959,570
Miscellaneous	-	-	28,911	28,911
Total Expenses	<u>4,251,584</u>	<u>190,280</u>	<u>25,562,784</u>	<u>30,004,648</u>
Operating Income (Loss)	491,367	98,165	(4,158,685)	(3,569,153)
Non-Operating Revenues				
Interest income	238,324	8,502	37,528	284,354
Income (Loss) before Transfers	729,691	106,667	(4,121,157)	(3,284,799)
Transfers In	2,500,000	-	3,000,000	5,500,000
Transfers Out	-	-	-	-
Change in Net Position	3,229,691	106,667	(1,121,157)	2,215,201
Net Position				
Beginning of year	1,240,407	235,516	97,561	1,573,484
End of year	<u>\$ 4,470,098</u>	<u>\$ 342,183</u>	<u>\$ (1,023,596)</u>	<u>\$ 3,788,685</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2023

	Auto Loss and General Liability	Short Term Disability Insurance	Group Health and Life Insurance	Combined Totals June 30, 2023
Cash Flows from Operating Activities				
Premiums received from employer	\$ 4,556,050	288,445	15,229,980	\$ 20,074,475
Premiums received from employees	-	-	4,057,605	4,057,605
Premiums received from retirees and others	-	-	1,573,045	1,573,045
Receipts from subrogations	186,901	-	11,250	198,151
Claim refunds received	-	-	532,219	532,219
Claims and judgments paid	(4,027,963)	(190,280)	(21,435,299)	(25,653,542)
Administrative fees paid	(119,300)	-	(703,170)	(822,470)
Insurance premiums paid	(1,829,576)	-	(3,324,504)	(5,154,080)
Miscellaneous expenses paid	-	-	(28,911)	(28,911)
Amounts paid to other funds	(372,461)	-	(1,666,338)	(2,038,799)
Amounts received from other funds	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	<u>(1,606,349)</u>	<u>98,165</u>	<u>(5,754,123)</u>	<u>(7,262,307)</u>
Cash Flows from Non-Capital Financing Activities				
Transfers in	2,500,000	-	3,000,000	5,500,000
Transfers out	-	-	-	-
Net Cash Provided by Non-Capital Financing Activities	<u>2,500,000</u>	<u>-</u>	<u>3,000,000</u>	<u>5,500,000</u>
Cash Flows from Investing Activities				
Purchases of investments	(167,885)	-	-	(167,885)
Maturities of investments	-	-	-	-
Interest received	238,324	8,502	37,528	284,354
Net Cash Provided by (Used for) Investing Activities	<u>70,439</u>	<u>8,502</u>	<u>37,528</u>	<u>116,469</u>
Increase (Decrease) in Cash and Cash Equivalents	964,090	106,667	(2,716,595)	(1,645,838)
Cash and Cash Equivalents				
Beginning of year	3,891,710	235,516	3,400,114	7,527,340
End of year	<u>\$ 4,855,800</u>	<u>\$ 342,183</u>	<u>\$ 683,519</u>	<u>\$ 5,881,502</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2023

	Auto Loss and General Liability	Short Term Disability Insurance	Group Health and Life Insurance	Combined Totals June 30, 2023
Reconciliation to Balance Sheet				
Cash and Cash Equivalents	\$ 4,855,800	-	\$ 683,519	\$ 5,539,319
Share of Pooled Assets - General Pool	-	342,183	-	342,183
Total	<u>\$ 4,855,800</u>	<u>\$ 342,183</u>	<u>\$ 683,519</u>	<u>\$ 5,881,502</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for)				
Operating Activities:				
Operating income (loss)	\$ 491,367	\$ 98,165	\$ (4,158,685)	\$ (3,569,153)
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	(172,211)	-	(22,299)	(194,510)
Increase (decrease) in:				
accounts payable	(100,000)	-	160,190	60,190
due to other funds	(372,461)	-	(1,666,338)	(2,038,799)
claims payable	(1,453,044)	-	(66,991)	(1,520,035)
other liabilities	-	-	-	-
Net adjustments	<u>(2,097,716)</u>	<u>-</u>	<u>(1,595,438)</u>	<u>(3,693,154)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (1,606,349)</u>	<u>\$ 98,165</u>	<u>\$ (5,754,123)</u>	<u>\$ (7,262,307)</u>
Non-Cash Investing, Capital, and Financing Activities				
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Combining Statements Custodial Funds

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

Tax Collector Fund

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

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

Payment in Lieu of Taxes

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

Sheriff's Account

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

Inmate Deposit Fund

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

Property and Evidence

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

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Custodial Funds
Combining Statement of Net Position
June 30, 2023

	<u>Tax Collector</u>	<u>Payment In Lieu Of Taxes</u>	<u>Sheriff's Account</u>	<u>Inmate Deposit</u>	<u>Property And Evidence</u>	<u>Combined Totals June 30, 2023</u>
Assets						
Cash and cash equivalents	\$ 304,361	\$ -	\$ 1,051,345	\$ 121,563	\$ -	\$ 1,477,269
Share of pooled assets - General Pool	-	40,291	-	50,764	137,681	228,736
Share of pooled assets - Bureau Pool	65,944,267					65,944,267
Total Assets	<u>66,248,628</u>	<u>40,291</u>	<u>1,051,345</u>	<u>172,327</u>	<u>137,681</u>	<u>67,650,272</u>
Liabilities						
Liabilities						
Due to other funds	-	-	-	-	-	-
Due to taxing bodies and others	66,248,628	40,291	1,051,345	172,327	137,681	67,650,272
Total Liabilities	<u>66,248,628</u>	<u>40,291</u>	<u>1,051,345</u>	<u>172,327</u>	<u>137,681</u>	<u>67,650,272</u>
Net Position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Equity	<u>\$ 66,248,628</u>	<u>\$ 40,291</u>	<u>\$ 1,051,345</u>	<u>\$ 172,327</u>	<u>\$ 137,681</u>	<u>\$ 67,650,272</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Custodial Funds
Combining Statement of Fiduciary Net Position
For The Year Ending June 30, 2023

	Tax Collector	Payment In Lieu Of Taxes	Sheriff's Account	Inmate Deposit	Property And Evidence	Combined Totals June 30, 2023
Contributions						
Tax, fines, commissions and other fees	\$ 1,157,897,837	\$ 1,611,627	\$ -	\$ -	\$ -	\$ 1,159,509,464
Deposits:						
Sheriff's sales	-	-	28,802,124	-	-	28,802,124
Garnishments	-	-	4,781,454	-	-	4,781,454
Inmate deposits	-	-	-	2,262,983	-	2,262,983
Other	-	-	490,460	-	-	490,460
Amounts received from other funds	-	-	-	-	-	-
Interest	4,860,661	-	96,408	5,034	4,139	4,966,242
Total Additions	1,162,758,498	1,611,627	34,170,446	2,268,017	4,139	1,200,812,727
Deductions						
Deposits Settled To:						
Sheriff's General Fund	154,574,175	188,719	3,758,565	-	-	158,521,459
Taxing bodies and others	1,010,577,292	1,422,908	402,344	8,683	-	1,012,411,227
Litigants/defendants	-	-	25,325,641	-	-	25,325,641
Attorneys, appraisers, and others	-	-	5,416,205	-	-	5,416,205
Other Reductions:						
Commissary Sales Fund	-	-	-	-	-	-
Inmate withdrawals	-	-	-	971,513	-	971,513
Professional services	-	-	-	-	-	-
Amounts paid to other funds	1,491,325	-	89,656	1,312,318	-	2,893,299
Amounts abandoned to State	-	-	-	-	-	-
Bank service charges	-	-	-	-	-	-
Amounts pending distribution	(3,884,294)	-	(821,965)	(24,497)	4,139	(4,726,617)
Total Reductions	1,162,758,498	1,611,627	34,170,446	2,268,017	4,139	1,200,812,727
Net Increase (Decrease)in Fiduciary Net Position	-	-	-	-	-	-
Net position - beginning	-	-	-	-	-	-
Net position - ending	-	-	-	-	-	-

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Combining Schedule of Fiduciary Net Position
Tax Collector Custodial Funds
June 30, 2023 And 2022

	Miscellaneous Fees	Criminal Cash Bonds	\$15 Criminal Justice Fees	Fines
Assets				
Cash	\$ -	\$ -	\$ -	\$ -
Share of General Pool	-	-	-	-
Share of Bureau Pool	334,850	3,595,210	82,558	2,621,224
Investments	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	334,850	3,595,210	82,558	2,621,224
Liabilities				
Due to other funds	-	-	-	-
Due to taxing bodies and others	334,850	3,595,210	82,558	2,621,224
Total Liabilities	334,850	3,595,210	82,558	2,621,224
Net Position				
Restricted for				
Miscellaneous Fees	-			
Criminal Cash Bonds		-		
\$15 Criminal Justice Fees			-	
Fines				-
Property Tax				
State Revenue Sharing				
Sales Tax				
LA Offset				
Net Position	\$ -	\$ -	\$ -	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Combining Schedule of Fiduciary Net Position
Tax Collector Custodial Funds
June 30, 2023 And 2022

<u>Property Tax</u>	<u>State Revenue Sharing</u>	<u>Sales Tax</u>	<u>La Offset</u>	<u>Totals</u>	
				<u>June 30, 2023</u>	<u>June 30, 2022</u>
\$ -	\$ -	\$ -	\$ 304,361	\$ 304,361	\$ 1,143,851
-	-	-	-	-	-
4,790,405	-	54,520,020	-	65,944,267	68,989,072
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,790,405</u>	<u>-</u>	<u>54,520,020</u>	<u>304,361</u>	<u>66,248,628</u>	<u>70,132,923</u>
-	-	-	-	-	-
4,790,405	-	54,520,020	304,361	66,248,628	70,132,923
<u>4,790,405</u>	<u>-</u>	<u>54,520,020</u>	<u>304,361</u>	<u>66,248,628</u>	<u>70,132,923</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 Fiduciary
Net Position
Tax Collector Custodial Funds
For the Years Ended June 30, 2023 And 2022

	Miscellaneous Fees	Criminal Cash Bonds	\$15 Criminal Justice Fees	Fines
Collections				
Ad valorem taxes - current	\$ -	\$ -	\$ -	\$ -
Ad valorem taxes - prior years	-	-	-	-
Ad valorem taxes - protested	-	-	-	-
Ad valorem taxes - auto dealers	-	-	-	-
State revenue sharing	-	-	-	-
Sales taxes	-	-	-	-
Licenses - occupational, etc.	-	-	-	-
Licenses - angling, hunting, etc.	-	-	-	-
Fines, forfeitures and criminal costs	-	-	-	8,991,397
Bonds and bond fees	-	800,800	94,580	-
Notices, costs, fees, etc.	1,905,041	-	-	-
Interest and other	9,992	97,096	2,375	53,472
Refunds	-	-	-	-
Amounts Received or Due from other funds	5,769	169,584	1,735	1,492,289
Total Collections	<u>1,920,802</u>	<u>1,067,480</u>	<u>98,690</u>	<u>10,537,158</u>
Distributions				
State				
LA Dept. of Wildlife and Fisheries	-	-	-	93
LA Dept. of Public Safety	-	-	-	56,607
LA Dept. of the Treasury (CMIS)	-	-	-	154,237
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	-	-	13,133	765,093
Coroner	-	-	-	26,026
Council	-	97,096	-	5,363,761
District Attorney	359,089	-	45,964	962,854
Hospital District No. 1	-	-	-	-
Hospital District No. 2	-	-	-	-
Public School System	-	-	-	129
Sheriff	484,446	-	26,317	946,532
Local Municipalities				
City of Gretna	-	-	108	835
City of Harahan	-	-	-	1,536
City of Kenner	-	-	-	4,427
City of New Orleans	-	-	-	-
City of Westwego	-	-	9	230
Town of Grand Isle	-	-	-	-
Town of Jean Lafitte	-	-	-	2
Other				
New Orleans Aviation Board	-	-	-	-
GNO Parkway Commission	-	-	-	1,959
LCLE (Criminal Victims Relief)	-	-	-	141,705
Louisiana Supreme Court	-	-	-	11,154
Indigent Defender Board	359,089	-	13,159	1,092,742
24th Judicial Court	718,178	-	-	-
East Jefferson Levee District	-	-	-	-
West Jefferson Levee District	-	-	-	-
Grand Isle Independent Levee District	-	-	-	-
Lafitte Area Independent Levee District	-	-	-	-
Grand Isle Port Commission	-	-	-	-
State Pension Plans	-	-	-	-
Crime Stoppers, Inc.	-	-	-	45,988
Refunds to taxpayers	-	970,384	-	36,668
Refunds to taxfree shoppers	-	-	-	-
Notices, costs, fees, etc.	-	-	-	-
Amounts paid or due to other funds	-	-	-	-
Amounts pending distribution	-	-	-	924,580
Total Distributions	<u>1,920,802</u>	<u>1,067,480</u>	<u>98,690</u>	<u>10,537,158</u>
Due to Taxing Bodies and Others,				
End of Period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net increase (decrease) in fiduciary net position	-	-	-	-
Net position - beginning	-	-	-	-
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Combining Schedule of Changes in Fiduciary
Net Position
Tax Collector Custodial Funds
For the Years Ended June 30, 2023 And 2022

	Property Tax	State Revenue Sharing	Sales Tax	La Offset	Totals	
					June 30, 2023	June 30, 2022
\$	494,525,502	\$ -	\$ -	\$ -	\$ 494,525,502	\$ 436,620,950
	5,193,316	-	-	-	5,193,316	4,120,198
	-	-	-	-	-	-
	-	8,382,812	-	-	8,382,812	8,334,775
	-	-	615,165,393	-	615,165,393	600,892,833
	-	-	13,931,322	-	13,931,322	12,644,183
	-	-	-	627,002	9,618,399	9,756,752
	-	-	-	-	895,380	858,602
	1,700,772	-	7,820	-	3,613,633	3,004,736
	3,127,647	-	1,542,013	28,066	4,860,661	1,861,389
	4,408,738	-	671,053	-	5,079,791	7,663,668
	735,438	1,965	3,056,858	839,490	6,303,128	-
	<u>509,691,413</u>	<u>8,384,777</u>	<u>634,374,459</u>	<u>1,494,558</u>	<u>1,167,569,337</u>	<u>1,085,758,086</u>
	-	-	-	-	93	80
	-	-	-	-	56,607	57,678
	-	-	-	-	154,237	149,479
	10,759,602	417,000	-	-	11,176,602	10,630,484
	-	-	-	-	-	-
	135,986	-	-	-	135,986	118,176
	-	-	-	-	-	-
	4,316,396	-	-	-	4,316,396	4,316,331
	78,865	-	-	-	857,091	825,418
	6,235,449	103,380	-	-	6,364,855	5,811,597
	268,441,443	3,790,425	226,872,440	-	504,565,165	477,797,500
	-	-	-	-	1,367,907	1,462,613
	30,394	-	-	-	30,394	-
	101,252	-	-	-	101,252	-
	121,285,686	1,777,743	245,817,482	-	368,881,040	352,361,874
	66,282,448	1,296,357	85,538,075	-	154,574,175	119,566,906
	-	-	13,132,000	-	13,132,943	12,359,473
	-	-	4,494,967	-	4,496,503	2,715,941
	-	-	48,447,379	-	48,451,806	45,508,194
	-	-	1,391,171	-	1,391,171	1,149,850
	-	-	3,202,426	-	3,202,665	2,814,027
	-	-	900,455	-	900,455	684,074
	-	-	328,011	-	328,013	416,806
	-	-	1,391,171	-	1,391,171	1,149,850
	-	-	-	-	1,959	1,442
	-	-	-	-	141,705	145,429
	-	-	-	-	11,154	11,118
	-	-	-	-	1,464,990	1,565,916
	-	-	-	-	718,178	852,102
	-	-	-	-	-	-
	11,172,427	721,239	-	-	11,893,666	5,848,055
	238,281	-	-	-	238,281	149,112
	158,775	-	-	-	158,775	161,721
	256,091	-	-	-	256,091	169,806
	11,526,592	278,633	-	-	11,805,225	1,865,984
	-	-	-	-	45,988	46,270
	6,218,103	-	671,053	-	7,896,208	8,814,863
	-	-	121,562	-	121,562	95,060
	2,453,623	-	2,066,267	1,268	4,521,158	19,837,781
	-	-	-	1,493,290	1,493,290	3,851
	-	-	-	-	924,580	6,293,224
	<u>509,691,413</u>	<u>8,384,777</u>	<u>634,374,459</u>	<u>1,494,558</u>	<u>1,167,569,337</u>	<u>1,085,758,086</u>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -





**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, 2023

	<u>Actual (GAAP Basis)</u>	<u>Budgetary To GAAP Differences</u>	<u>Actual (Budgetary Basis)</u>	<u>Final Budget</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Original Budget</u>
Taxes						
Ad Valorem Taxes	\$ 62,957,995	\$ -	\$ 62,957,995	\$ 63,276,200	\$ (318,205)	\$ 60,661,500
Ad Valorem Taxes - Payments in Lieu of	188,719	-	188,719	188,900	(181)	125,000
Sales and Use taxes	31,064,845	133,544	31,198,389	31,146,599	51,790	35,249,999
	<u>94,211,559</u>	<u>133,544</u>	<u>94,345,103</u>	<u>94,611,699</u>	<u>(266,596)</u>	<u>96,036,499</u>
Intergovernmental						
Federal						
Federal Grants	(714,449)	-	(714,449)	269,500	(983,949)	1,065,000
State						
State grants	-	-	-	-	-	-
State revenue sharing	1,296,357	-	1,296,357	1,296,450	(93)	1,297,850
State supplemental pay	5,137,137	-	5,137,137	5,136,200	937	4,450,000
Basic training and other	-	-	-	-	-	20,000
Video poker allocations	2,019,371	-	2,019,371	1,895,300	124,071	2,046,000
OTB Horse Racing Allocation	6,834	-	6,834	-	6,834	-
Local						
Reimbursed salaries						
Airport and other details	5,442,424	61,423	5,503,847	5,753,300	(249,453)	4,810,000
Other	2,365,363	-	2,365,363	2,221,400	143,963	2,035,000
Reimbursed expenditures	274,099	-	274,099	-	274,099	-
	<u>15,827,136</u>	<u>61,423</u>	<u>15,888,559</u>	<u>16,572,150</u>	<u>(683,591)</u>	<u>15,723,850</u>
Service Charges, Fees, and Commissions						
Commissions						
Taxes, licenses, etc.	53,348,840	356,792	53,705,632	53,681,286	24,346	57,776,522
Fines, forfeitures, etc.	541,294	-	541,294	545,100	(3,806)	723,478
Other	4,143,154	-	4,143,154	4,257,800	(114,646)	3,171,000
Civil and criminal fees	3,252,101	180	3,252,281	3,282,850	(30,569)	3,029,600
Court attendance fees	336,344	-	336,344	334,100	2,244	310,000
Housing state prisoners	1,958,925	-	1,958,925	1,976,300	(17,375)	1,902,000
Transportation of prisoners	439,356	-	439,356	376,900	62,456	283,000
Feeding and keeping of prisoners	1,219,981	-	1,219,981	1,176,280	43,701	1,215,880
Rentals	190,716	-	190,716	195,000	(4,284)	194,500
Insurance Premiums	25,164	-	25,164	26,600	(1,436)	26,500
	<u>65,455,875</u>	<u>356,972</u>	<u>65,812,847</u>	<u>65,852,216</u>	<u>(39,369)</u>	<u>68,632,480</u>
Fines and Forfeitures						
Fines and forfeitures	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest						
	<u>2,268,999</u>	<u>-</u>	<u>2,268,999</u>	<u>2,146,200</u>	<u>122,799</u>	<u>194,000</u>
Miscellaneous						
Public assignments	2,001,529	-	2,001,529	2,048,700	(47,171)	1,781,000
Subrogations and claims	3,075,083	-	3,075,083	3,028,500	46,583	468,000
Equipment usage	1,120,429	-	1,120,429	1,222,100	(101,671)	1,154,000
Other	995,084	-	995,084	1,330,200	(335,116)	844,500
	<u>7,192,125</u>	<u>-</u>	<u>7,192,125</u>	<u>7,629,500</u>	<u>(437,375)</u>	<u>4,247,500</u>
Total Revenues	<u>\$ 184,955,694</u>	<u>\$ 551,939</u>	<u>\$ 185,507,633</u>	<u>\$ 186,811,765</u>	<u>\$ (1,304,132)</u>	<u>\$ 184,834,329</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

General Fund
Expenditures Recap - By Bureau
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2023

	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	\$ 1,496,996	\$ 14,355	\$ 1,511,351	\$ 1,512,409	\$ 1,058	\$ 1,467,059
General operating expenditures	303,105	123,876	426,981	434,680	7,699	255,830
Materials and supplies	17,213	(6,078)	11,135	15,800	4,665	23,100
Travel	27,429	(587)	26,842	27,600	758	41,500
Programs and activities	-	-	-	-	-	-
Capital outlay	1,469	-	1,469	1,700	231	4,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>1,846,212</u>	<u>131,566</u>	<u>1,977,778</u>	<u>1,992,189</u>	<u>14,411</u>	<u>1,791,989</u>
Management Services						
Current						
Salaries and benefits	18,952,240	144,899	19,097,139	19,094,576	(2,563)	18,078,600
General operating expenditures	10,636,836	83,728	10,720,564	11,096,365	375,801	10,720,915
Materials and supplies	9,171,396	170,812	9,342,208	9,886,325	544,117	6,900,500
Travel	30,021	508	30,529	32,600	2,071	28,500
Programs and activities	-	-	-	-	-	-
Capital outlay	7,140,180	791,185	7,931,365	8,145,975	214,610	3,986,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>45,930,673</u>	<u>1,191,132</u>	<u>47,121,805</u>	<u>48,255,841</u>	<u>1,134,036</u>	<u>39,714,515</u>
Finance and Administrative						
Current						
Salaries and benefits	2,497,675	15,784	2,513,459	2,517,220	3,761	2,552,200
General operating expenditures	1,025,986	(45,966)	980,020	1,043,910	63,890	881,920
Materials and supplies	48,641	(11)	48,630	52,325	3,695	34,000
Travel	7,338	-	7,338	6,900	(438)	16,000
Programs and activities	-	-	-	-	-	-
Capital outlay	43,382	-	43,382	43,475	93	12,500
Intergovernmental	16,352	-	16,352	16,400	48	16,400
Debt Service	-	-	-	-	-	-
	<u>3,639,374</u>	<u>(30,193)</u>	<u>3,609,181</u>	<u>3,680,230</u>	<u>71,049</u>	<u>3,513,020</u>
Revenue and Taxation						
Current						
Salaries and benefits	3,375,743	21,791	3,397,534	3,398,670	1,136	3,549,100
General operating expenditures	1,049,342	2,771	1,052,113	1,132,285	80,172	1,200,510
Materials and supplies	1,829	-	1,829	2,300	471	9,000
Travel	3,280	127	3,407	4,300	893	16,000
Programs and activities	-	-	-	-	-	-
Capital outlay	24,011	-	24,011	23,550	(461)	12,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,454,205</u>	<u>24,689</u>	<u>4,478,894</u>	<u>4,561,105</u>	<u>82,211</u>	<u>4,787,110</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

General Fund
Expenditures Recap - By Bureau
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2023

	<u>Actual</u> <u>(GAAP Basis)</u>	<u>Budgetary</u> <u>To GAAP</u> <u>Differences</u>	<u>Actual</u> <u>(Budgetary Basis)</u>	<u>Final</u> <u>Budget</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>	<u>Original</u> <u>Budget</u>
Operations						
Current						
Salaries and benefits	27,926,788	67,132	27,993,920	28,045,310	51,390	27,911,900
General operating expenditures	315,879	355	316,234	318,820	2,586	283,720
Materials and supplies	16,129	1,903	18,032	17,675	(357)	19,700
Travel	6,019	243	6,262	7,400	1,138	17,500
Programs and activities	-	-	-	-	-	-
Capital outlay	66,314	(14,827)	51,487	64,700	13,213	35,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>28,331,129</u>	<u>54,806</u>	<u>28,385,935</u>	<u>28,453,905</u>	<u>67,970</u>	<u>28,267,820</u>
Special Operations						
Current						
Salaries and benefits	5,677,606	37,570	5,715,176	5,728,575	13,399	5,705,100
General operating expenditures	879,165	(458,273)	420,892	449,870	28,978	486,970
Materials and supplies	129,284	17,294	146,578	153,900	7,322	152,500
Travel	36,002	1,939	37,941	41,800	3,859	46,000
Programs and activities	-	-	-	-	-	-
Capital outlay	80,458	(49,805)	30,653	40,000	9,347	182,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>6,802,515</u>	<u>(451,275)</u>	<u>6,351,240</u>	<u>6,414,145</u>	<u>62,905</u>	<u>6,572,570</u>
Technical Services						
Current						
Salaries and benefits	14,473,373	55,960	14,529,333	14,533,775	4,442	15,614,700
General operating expenditures	734,305	(68,294)	666,011	706,395	40,384	702,320
Materials and supplies	587,870	(17,091)	570,779	595,700	24,921	665,000
Travel	31,453	(2,574)	28,879	28,300	(579)	66,000
Programs and activities	-	-	-	-	-	-
Capital outlay	170,021	(32,648)	137,373	140,400	3,027	145,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>15,997,022</u>	<u>(64,647)</u>	<u>15,932,375</u>	<u>16,004,570</u>	<u>72,195</u>	<u>17,193,020</u>
Criminal Investigations						
Current						
Salaries and benefits	15,854,054	153,698	16,007,752	15,995,800	(11,952)	16,934,700
General operating expenditures	249,081	325	249,406	251,725	2,319	272,750
Materials and supplies	19,964	2,146	22,110	24,600	2,490	41,000
Travel	4,150	208	4,358	5,100	742	16,000
Programs and activities	-	-	-	-	-	-
Capital outlay	100,191	(2,755)	97,436	97,700	264	13,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>16,227,440</u>	<u>153,622</u>	<u>16,381,062</u>	<u>16,374,925</u>	<u>(6,137)</u>	<u>17,277,450</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

General Fund
Expenditures Recap - By Bureau
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2023

	<u>Actual (GAAP Basis)</u>	<u>Budgetary To GAAP Differences</u>	<u>Actual (Budgetary Basis)</u>	<u>Final Budget</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Original Budget</u>
Special Investigations						
Current						
Salaries and benefits	10,476,988	134,009	10,610,997	10,657,775	46,778	12,156,300
General operating expenditures	313,280	14,943	328,223	341,610	13,387	373,810
Materials and supplies	61,702	2,268	63,970	67,100	3,130	34,000
Travel	37,838	2,903	40,741	42,700	1,959	26,000
Programs and activities	-	-	-	-	-	-
Capital outlay	25,685	-	25,685	27,500	1,815	25,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>10,915,493</u>	<u>154,123</u>	<u>11,069,616</u>	<u>11,136,685</u>	<u>67,069</u>	<u>12,615,110</u>
Corrections						
Current						
Salaries and benefits	26,656,024	78,239	26,734,263	26,812,850	78,587	31,211,300
General operating expenditures	2,776,075	(56,151)	2,719,924	2,691,535	(28,389)	2,332,460
Materials and supplies	43,442	2,389	45,831	50,575	4,744	52,200
Travel	2,043	(672)	1,371	2,000	629	16,000
Programs and activities	-	-	-	-	-	-
Capital outlay	224,076	16,744	240,820	243,200	2,380	42,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>29,701,660</u>	<u>40,549</u>	<u>29,742,209</u>	<u>29,800,160</u>	<u>57,951</u>	<u>33,654,460</u>
Non-departmental						
Current						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	10,239	-	10,239	-	(10,239)	-
Materials and supplies	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>10,239</u>	<u>-</u>	<u>10,239</u>	<u>-</u>	<u>(10,239)</u>	<u>-</u>
Total Expenditures	<u>\$ 163,855,962</u>	<u>\$ 1,204,372</u>	<u>\$ 165,060,334</u>	<u>\$ 166,673,755</u>	<u>\$ 1,613,421</u>	<u>\$ 165,387,064</u>
Grand Totals						
Current						
Salaries and benefits	\$ 127,387,487	\$ 723,437	\$ 128,110,924	\$ 128,296,960	\$ 186,036	\$ 135,180,959
General operating expenditures	18,293,293	(402,686)	17,890,607	18,467,195	576,588	17,511,205
Materials and supplies	10,097,470	173,632	10,271,102	10,866,300	595,198	7,931,000
Travel	185,573	2,095	187,668	198,700	11,032	289,500
Programs and activities	-	-	-	-	-	-
Capital outlay	7,875,787	707,894	8,583,681	8,828,200	244,519	4,458,000
Intergovernmental	16,352	-	16,352	16,400	48	16,400
Debt Service	-	-	-	-	-	-
Total Expenditures	<u>\$ 163,855,962</u>	<u>\$ 1,204,372</u>	<u>\$ 165,060,334</u>	<u>\$ 166,673,755</u>	<u>\$ 1,613,421</u>	<u>\$ 165,387,064</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Federal Grants Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual - Grant to Date
For the Year Ended: June 30, 2023

	Prior Year Actual	Current Year Actual	Grant to Date Actual	Grant Budget	Over (Under)
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,225,267	5,461,553	11,686,820	19,283,201	(7,596,381)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>6,225,267</u>	<u>5,461,553</u>	<u>11,686,820</u>	<u>19,283,201</u>	<u>(7,596,381)</u>
Expenditures					
Public Safety					
Current					
Executive	-	-	-	-	-
Civil and Support	-	-	-	-	-
Finance & Administrative	-	-	-	-	-
Fleet	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Special Operations	2,122,454	684,008	2,806,462	3,459,974	(653,512)
Technical Services	200,000	-	200,000	200,000	-
Internal Management	-	-	-	-	-
Criminal Investigations	-	2,351	2,351	43,819	(41,468)
Special Investigations	4,285,030	4,944,094	9,229,124	16,268,881	(7,039,757)
Narcotics	-	-	-	-	-
Corrections	-	-	-	-	-
Non-departmental	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>6,607,484</u>	<u>5,630,453</u>	<u>12,237,937</u>	<u>19,972,674</u>	<u>(7,734,737)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(382,217)</u>	<u>(168,900)</u>	<u>(551,117)</u>	<u>(689,473)</u>	<u>138,356</u>
Other Financing Sources (Uses)					
Transfers in	382,217	168,900	551,117	689,473	(138,356)
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>382,217</u>	<u>168,900</u>	<u>551,117</u>	<u>689,473</u>	<u>(138,356)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance					
Beginning of year		25	-		
End of year		<u>\$ 25</u>	<u>\$ -</u>		

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Communications Reserve Capital Project Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Project to Date Actual	Grant Budget	Over (Under)
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	36,658,454	-	36,658,454	-	36,658,454
Service Charges, Fees, and Commissions	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	2,302,785	142,425	2,445,210	-	2,445,210
Miscellaneous	-	-	-	-	-
Total Revenues	38,961,239	142,425	39,103,664	-	39,103,664
Expenditures					
Public Safety					
Current					
Executive	-	-	-	-	-
Management Services	-	-	-	-	-
Finance & Administrative	-	-	-	-	-
Fleet	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Special Operations	-	-	-	-	-
Technical Services	-	-	-	-	-
Internal Management	-	-	-	-	-
Criminal Investigations	-	-	-	-	-
Special Investigations	-	-	-	-	-
Narcotics	-	-	-	-	-
Corrections	-	-	-	-	-
Non-Departmental	-	-	-	-	-
Capital Outlay					
Finance & Administrative	65,763,226	1,302,542	67,065,768	-	67,065,768
Total Expenditures	65,763,226	1,302,542	67,065,768	-	67,065,768
Excess (Deficiency) of Revenues Over Expenditures	(26,801,987)	(1,160,117)	(27,962,104)	-	(27,962,104)
Other Financing Sources (Uses)					
Transfers In	27,618,214	1,250,000	28,868,214	-	28,868,214
Transfers Out	(663,352)	-	(663,352)	-	(663,352)
Proceeds from Loan	-	-	-	-	-
Total Other Financing Sources (Uses)	26,954,862	1,250,000	28,204,862	-	28,204,862
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 152,875	89,883	\$ 242,758	\$ -	\$ 242,758
Fund Balance					
Beginning of Year		4,504,443			
End of Year		<u>\$ 4,594,326</u>			

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Buildings and Improvements Capital Projects Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2023

	Prior Years Actual	Current Year Actual	Project to Date Actual	Project Budget	Over (Under)
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,297,142	-	1,297,142	-	1,297,142
Service Charges, Fees and Commissions	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	7,285,651	313,455	7,599,106	-	7,599,106
Miscellaneous	713,754	-	713,754	-	713,754
Total Revenues	9,296,547	313,455	9,610,002	-	9,610,002
Expenditures					
Public Safety					
Current					
Executive	-	-	-	-	-
Management Services	-	-	-	-	-
Finance & Administrative	-	-	-	-	-
Fleet	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Special Operations	-	-	-	-	-
Technical Services	-	-	-	-	-
Internal Management	-	-	-	-	-
Criminal Investigations	-	-	-	-	-
Special Investigations	-	-	-	-	-
Narcotics	-	-	-	-	-
Corrections	-	-	-	-	-
Non-Departmental	-	-	-	-	-
Capital Outlay					
Management Services	120,555,194	72,863	120,628,057	-	120,628,057
Total Expenditures	120,555,194	72,863	120,628,057	-	120,628,057
Excess (Deficiency) of Revenues Over Expenditures	(111,258,647)	240,592	(111,018,055)	-	(111,018,055)
Other Financing Sources (Uses)					
Transfers In	87,336,666	10,000,000	97,336,666	-	97,336,666
Transfers Out	(36,000,000)	-	(36,000,000)	-	(36,000,000)
Proceeds from Sale of Bonds	60,009,208	-	60,009,208	-	60,009,208
Bond Issuance Costs	(464,940)	-	(464,940)	-	(464,940)
Total Other Financing Sources (Uses)	110,880,934	10,000,000	120,880,934	-	120,880,934
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ (377,713)	10,240,592	\$ 9,862,879	\$ -	\$ 9,862,879
Fund Balance					
Beginning of Year		426,199			
End of Year		<u>\$ 10,666,791</u>			



OTHER INFORMATION

Jefferson Parish Sheriff's Office
Harvey, Louisiana
Schedule of Expenditures of Federal, State & Local Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor Program Title	Assistance Listing Number	Pass Thru Entity Number	Grant ID Number	2023 Expenditures
FEDERAL AWARDS				
U.S. DEPARTMENT OF JUSTICE				
DIRECT PROGRAMS:				
Bureau of Justice Administration				
Edward Byrne Memorial Justice Assistance Grant - 2019	16.738	Direct	2019-DJ-BX-0166	4,164
Edward Byrne Memorial Justice Assistance Grant - 2020	16.738	Direct	2020-DJ-BX-0390	12,325
Edward Byrne Memorial Justice Assistance Grant - 2021	16.738	Direct	15PBJA-21-GG-01510-JA GX	23,471
Edward Byrne Memorial Justice Assistance Grant - 2022	16.738	Direct	15PBJA-22-GG-02215-JA GX	98,807
				<u>138,767</u>
Federal Bureau of Investigation				
Joint Terrorism Task Force 21/22	16.Unknown	Direct	FBI 21/22	2,817
Joint Terrorism Task Force 22/23	16.Unknown	Direct	FBI 22/23	18,420
Child Exploitation Task Force 21/22	16.Unknown	Direct	FBI 21/22	4,696
Child Exploitation Task Force 22/23	16.Unknown	Direct	FBI 22/23	9,262
Civil Rights Task Force 21/22	16.Unknown	Direct	FBI 21/22	4,293
Civil Rights Task Force 22/23	16.Unknown	Direct	FBI 22/23	8,816
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 21/22	16.Unknown	Direct	NOGVCTF 21/22	9,051
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 22/23	16.Unknown	Direct	NOGVCTF 22/23	27,259
New Orleans Violent Crime Task Force 21/22	16.Unknown	Direct	NOVCTF 21/22	4,581
New Orleans Violent Crime Task Force 22/23	16.Unknown	Direct	NOVCTF 22/23	13,997
USSR-United States Secret Service 21/22	16.Unknown	Direct	USSR 21/22	2,202
USSR-United States Secret Service 22/23	16.Unknown	Direct	USSR 22/23	1,729
				<u>107,123</u>
Office of Justice Programs				
FY 20 DNA Backlog Grant	16.741	Direct	2020-DN-BX-0117	-
2018 PROJECT SAFE NEIGHBORHOOD	16.609	Direct	2018-GP-BX-0080	-
2019 PROJECT SAFE NEIGHBORHOOD	16.609	Direct	2019-GP-BX-0091	-
2020 PROJECT SAFE NEIGHBORHOOD	16.609	Direct	2020-GP-BX-0027	2,350
				<u>2,350</u>
Drug Enforcement Administration				
DEA-State and Local Task Force Overtime Assignment FY 22	16.004	Direct	DEA 21/22	20,254
DEA-State and Local Task Force	16.004	Direct	DEA 22/23	30,565
DEA-State and Local Task Force	16.004	Direct	DEA 21/22	8,272
DEA-State and Local Task Force	16.004	Direct	DEA 22/23	13,724
				<u>72,815</u>
U.S. Marshall's Office				
Equitable Sharing of Federally Forfeited Property	16.922	Direct	LA0260000	191,157
US Marshalls Overtime 2022	16.Unknown	Direct	JLEO-22-0192	12,787
US Marshalls Overtime 2023	16.Unknown	Direct	JLEO-23-0192	13,756
US Marshalls We Will Find You	16.Unknown	Direct	M-23-D34-000119	2,906
US Marshalls Wash Out	16.Unknown	Direct	M-23-D34-000169	6,239
US Marshalls MCU Summer Knights 2022	16.Unknown	Direct	M-22-A 34-000695	5,140
US Marshalls MCU Operation North Star 2022	16.Unknown	Direct	M-22-D34-000069	381
				<u>232,366</u>
PASSED-THROUGH				
Passed Through Louisiana Department of Public Safety and Corrections				
National Criminal History Improvement Program (NCHP/LA.AFIS) - FY21/22	16.554	Passed-through	AFIS 21/22	-
National Criminal History Improvement Program (NCHP/LA.AFIS) - FY22/23	16.554	Passed-through	AFIS 22/23	470,000
				<u>470,000</u>
Passed Through Louisiana Commission and Law Enforcement:				
Coverdell Crime Lab 2021	16.742	15-PBJA-21-GG-02907-COVE	2021-CD-01-6582	31,540
Coverdell Crime Lab 2022	16.742	15-PBJA-22-GG-01973-COVE	2022-CD-01-7135	24,250
Combination Investigation 2020	16.588	15JOVW-21-GG-00542-MUMU	2021-WF-01-6610	19,362
VOCA_Child Abuse Prevention	16.575	2019-V2-GX-0059	2019-VA-01-5872	-
VOCA_Child Abuse Prevention	16.575	2020-V2-GX-0010	2020-VA-03-6440	32,111
VOCA_Child Abuse Prevention	16.575	15POVC-21-GG-00628-ASSI	2021-VA-03-6976	11,129
Street Sales Disruption	16.738	2019-MU-BX-0056	2019-DJ-01-6104	2,690
Street Sales Disruption	16.738	2020-MU-BX-0026	2020-DJ-01-6404	34,913
DNA CEBR FY21	16.741	15BJA-21-GG-03129-DNAX	2021-CE-01-6698	176,280
DNA CEBR FY22	16.741	15BJA-22-GG-01693-DNAX	2022-CE-01-7391	-
				<u>332,275</u>
TOTAL - U.S. DEPARTMENT OF JUSTICE				
				<u>1,355,697</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
DIRECT PROGRAMS:				
TSA K-9 Explosive Detection Team Program	97.Unknown	Direct	70T02020T9NNCP455	214,416
FY 20 Port Security Grant Program SWAT Gear	97.056	Direct	EMW-2020-PU-00514-S01	3,552
FY 22 Port Security Grant Program SWAT Gear	97.056	Direct	EMW-2022-PU-00301-S01	338,764
				<u>556,732</u>

Jefferson Parish Sheriff's Office
Harvey, Louisiana
Schedule of Expenditures of Federal, State & Local Awards (Continued)
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor Program Title	Assistance Listing Number	Pass Thru Entity Number	Grant ID Number	2023 Expenditures
PASSED-THROUGH				
Passed through Louisiana Governor's Office of Homeland Security				
Office of Public Assistance:				
Disaster Grants - Public Assistance (Hurricane KATRINA LA 1603)	97.036	Passed-Through	1603-DR-LA	8
				<u>8</u>
Passed through Louisiana Governor's Office of Homeland Security				
Operation Stonegarden 2020	97.067	Passed-Through	EMW-2020-SS-00011-S01	32,588
Operation Stonegarden 2021	97.067	Passed-Through	EMW-2021-SS-00019-S01	56,279
				<u>88,867</u>
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY				<u>645,606</u>
U.S. DEPARTMENT OF THE TREASURY				
DIRECT PROGRAMS:				
U.S. Immigration and Customs Enforcement				
Equitable Sharing of Federally Forfeited Property	21.016	Direct	LA0260000	146,550
State and Local Law Enforcement Overtime (Operations SLOT) - 21/22	21.Unknown	Direct	SLOT 21/22	5,484
State and Local Law Enforcement Overtime (Operations SLOT) - 22/23	21.Unknown	Direct	SLOT 22/23	8,930
TOTAL - U.S. DEPARTMENT OF THE TREASURY				<u>160,964</u>
SOCIAL SECURITY ADMINISTRATION				
DIRECT PROGRAMS:				
Inmate Incentive Payment Program (PL 100-503) 21/22	96.006	Direct	SOC SEC 21/22	-
Inmate Incentive Payment Program (PL 100-503) 22/23	96.006	Direct	SOC SEC 22/23	55,000
TOTAL - SOCIAL SECURITY ADMINISTRATION				<u>55,000</u>
OFFICE OF NATIONAL DRUG CONTROL POLICY				
DIRECT PROGRAMS:				
21 HIDTA - State & Local Assistance - Louisiana Gulf Coast HIDTA	95.001	Direct	G21GC001A	1,863,686
22 HIDTA - State & Local Assistance - Louisiana Gulf Coast HIDTA	95.001	Direct	G22GC0001A	2,709,345
23 HIDTA - State & Local Assistance - Louisiana Gulf Coast HIDTA	95.001	Direct	G23GC0001A	279,595
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY				<u>4,852,626</u>
FEDERAL HIGHWAY ADMINISTRATION				
PASSED-THROUGH				
Passed Through Louisiana Highway Safety Commission:				
Louisiana Highway Safety - 21/22	20.600	Passed-Through	2022-30-30	43,774
Louisiana Highway Safety - 22/23	20.600	Passed-Through	2023-30-30	95,455
TOTAL - FEDERAL HIGHWAY ADMINISTRATION				<u>139,229</u>
TOTAL FEDERAL AWARDS				<u>7,209,122</u>
STATE AND LOCAL AWARDS				
JEFFERSON PARISH COMMUNITY JUSTICE AGENCY				
Westbank/Gretna Task Force 21/22	N/A		Gretna Task Force 21/22	34,957
Westbank/Gretna Task Force 22/23	N/A		Gretna Task Force 22/23	89,110
Jesse Owen Project	N/A		Resolution #138754	18,519
Councilman Walker Security Cameras	N/A		Resolution #141795	28,800
Councilman Walker K9 Vest	N/A		Resolution #141871	-
ACT 170 2022 State Aid to Local Government	N/A		CEA #23-945-55	465,300
				<u>636,686</u>
TOTAL STATE AND LOCAL AWARDS				<u>636,686</u>
GRAND TOTAL				<u>7,845,809</u>

Jefferson Parish Sheriff's Office
Harvey, Louisiana
Schedule of Expenditures of Federal, State & Local Awards
For the Year Ended June 30, 2023

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, 2023. 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) Cash Basis Presentation Requirement for Equitable Sharing of Federally Forfeited Property Grants

Cash basis expenditures reported within the annual ESAC certification report must be disclosed within the Schedule of Federal Awards in accordance with U.S. Department of Justice policy.

STATE OF LOUISIANA, PARISH OF JEFFERSON

AFFIDAVIT

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

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

The following information is true and correct:

\$4,790,405 is the amount of cash on hand in the property tax collector bank accounts on June 30, 2023;

He further deposed and said:

All itemized statements of the amount of taxes collected for fiscal year 2023 (tax year 2022), by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected for the fiscal year 2023 (tax year 2022), 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 17 day of November, 2023, 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 - 2022 TAX ROLL YEAR
AS OF JUNE 30, 2023

Tax Code	Taxing Body	Mills Levied	Original 2022 Tax Levy	Supplements	Reductions	Adjudicated Supplements	2022 Collectible Tax Roll	Collections Made	Refunds	Refunds To Process	Net Collections	Amount To Be Collected	Collectible Tax Roll Not Yet Collected
01M	Parish - Kenner Only	0.63	\$ 373,593	\$ 190	\$ (2,218)	\$ 1,759	\$ 373,324	\$ 371,110	\$ (965)	\$ (19)	\$ 370,126	\$ 3,198	0.86%
02M	Parish of Jefferson	1.27	4,585,487	3,804	(36,271)	950	4,553,970	4,532,949	(15,967)	(190)	4,516,792	37,179	0.82%
03M	Jefferson Library Maintenance	6.00	25,221,500	19,781	(192,486)	21,243	25,070,037	24,949,629	(84,620)	(1,079)	24,863,929	206,108	0.82%
04M	Jefferson Health Unit	2.26	9,500,136	7,451	(72,504)	8,002	9,443,084	9,397,731	(31,874)	(407)	9,365,450	77,634	0.82%
05M	Juvenile Detention Home	3.50	14,713,068	11,539	(112,288)	12,392	14,624,711	14,554,414	(49,289)	(630)	14,504,495	120,216	0.82%
06C	Coroner - Forensic Facility	1.00	4,203,608	3,297	(32,081)	3,541	4,178,364	4,158,292	(14,099)	(180)	4,144,013	34,351	0.82%
06M	Coroner - Office	0.54	2,269,949	1,780	(17,324)	1,912	2,256,317	2,245,478	(7,613)	(97)	2,237,767	18,550	0.82%
07M	Court & Judicial/Community Park	0.94	3,951,406	3,099	(30,156)	3,328	3,927,677	3,908,809	(13,255)	(169)	3,895,385	32,292	0.82%
09M	Jefferson Special Services District	2.35	7,652,401	6,900	(61,756)	1,434	7,598,980	7,566,400	(27,202)	(351)	7,538,848	60,132	0.79%
12M	Jefferson Transportation System	1.94	8,154,989	6,411	(62,237)	6,869	8,106,032	8,067,075	(27,356)	(349)	8,039,370	66,663	0.82%
13M	Jefferson Mobility Impaired Transportation	0.97	4,077,519	3,206	(31,118)	3,434	4,053,041	4,033,563	(13,678)	(175)	4,019,710	33,331	0.82%
14M	Ambulance Service Dist No. 2	10.92	537,034	477	(6,326)	464	531,649	529,236	(2,107)	(4)	527,125	4,525	0.85%
16M	Consolidated Garbage Dist No. 1	4.00	12,970,038	11,745	(105,116)	2,438	12,879,104	12,823,883	(46,301)	(597)	12,776,986	102,119	0.79%
21M	Jefferson Parish Sheriff	15.28	64,230,732	50,498	(490,197)	54,098	63,845,131	63,538,297	(215,486)	(2,749)	63,320,062	525,069	0.82%
23M	Consolidated Sewer District No. 1 (East & West)	3.36	10,959,468	9,866	(88,525)	2,048	10,882,856	10,836,081	(39,051)	(501)	10,796,528	86,328	0.79%
27M	Eastbank Consolidated Fire Protection District	25.00	50,517,372	54,698	(394,791)	3,501	50,180,780	50,030,255	(166,800)	(945)	49,862,510	318,269	0.63%
28M	Fire Protection District No. 3	20.00	3,955,830	-	(25,688)	683	3,930,825	3,922,165	(16,590)	(600)	3,904,975	25,850	0.66%
29M	Fire Protection District No. 5	18.60	3,969,801	218	(29,224)	5,140	3,945,934	3,919,847	(16,494)	(371)	3,902,982	42,952	1.09%
30M	Fire Protection District No. 9	21.10	1,037,678	922	(12,224)	897	1,027,274	1,022,610	(4,071)	(8)	1,018,531	8,743	0.85%
31M	Fire Protection District No. 6 - M	25.00	5,567,219	985	(49,935)	1,117	5,519,386	5,482,044	(13,325)	(82)	5,468,637	50,749	0.92%
32M	Fire Protection District No. 7 - M	25.00	5,357,882	4,298	(28,573)	1,067	5,334,673	5,310,099	(12,804)	(81.25)	5,297,213.91	37,460	0.70%
32B	Fire Protection District No. 7 - B	-	-	-	-	-	-	-	-	-	-	-	0.00%
33M	Fire Protection District No. 8 - M	25.00	8,860,416	12,957	(106,049)	1,495	8,768,819	8,705,944	(50,615)	(989)	8,654,340	114,478	1.31%
34	Consolidated Water District No. 1 10	3.33	13,107,053	10,807	(101,020)	11,365	13,028,205	12,968,329	(44,530)	(598)	12,923,201	105,003	0.81%
41M	Consolidated Recreation and Playground District	9.71	31,465,225	28,511	(255,169)	5,917	31,244,484	31,110,189	(112,416)	(1,448)	30,996,325	248,159	0.79%
42B	Playground District No. 2 - Sub Dist No. 1	-	-	-	-	-	-	-	-	-	-	-	0.00%
64B	Consolidated Drainage District No. 2 (SELA)	5.00	20,667,403	16,265	(157,509)	17,490	20,543,649	20,444,392	(69,553)	(898)	20,373,942	169,708	0.83%
64M	Consolidated Drainage District No. 2 - M	4.51	18,641,998	14,671	(142,073)	15,776	18,530,372	18,440,841	(62,736)	(810)	18,377,295	153,076	0.83%
69M	Community Center and Playground Dist No. 16	10.99	540,477	480	(6,367)	467	535,058	532,629	(2,120)	(4)	530,505	4,554	0.85%
73M	Jefferson Levee District (Eastbank)	3.88	11,224,007	9,688	(81,736)	11,554	11,163,513	11,122,725	(35,896)	(381)	11,086,447	77,065	0.69%
74M	Grand Isle Levee District	5.09	250,322	223	(2,949)	217	247,812	246,687	(982)	(2)	245,703	2,109	0.85%
75C	Jefferson Parish School Board - C	2.83	16,351,950	12,856	(124,795)	13,772	16,253,783	16,175,670	(54,862)	(700)	16,120,108	133,676	0.82%
75M	Jefferson Parish School Board - M	3.89	11,896,149	9,353	(90,789)	10,019	11,824,732	11,767,904	(39,913)	(509)	11,727,482	97,250	0.82%
75M	Jefferson Parish School Board - M	6.80	32,283,542	25,381	(246,382)	27,191	32,089,732	31,935,512	(108,314)	(1,382)	31,825,817	263,915	0.82%
75J	Jefferson Parish School Board - J	16.43	65,365,764	51,391	(498,859)	55,054	64,973,350	64,661,096	(219,308)	(2,797)	64,438,991	534,359	0.82%
77M	Grand Isle Port Commission	4.97	268,840	217	(2,879)	211	266,389	265,290	(959)	(2)	264,330	2,059	0.77%
79M	West Jefferson Levee District	9.59	11,683,766	7,184	(98,210)	4,876	11,597,616	11,518,663	(43,518)	(705)	11,474,440	123,177	1.06%
80M	Consolidated Road Lighting District	2.82	9,118,539	8,280	(74,107)	1,719	9,054,431	9,015,352	(32,648)	(421)	8,982,283	72,148	0.80%
81	Inspector General	0.50	1,617,152	1,468	(13,143)	305	1,605,782	1,598,850	(5,791)	(75)	1,592,985	12,797	0.80%
88	SNIBD	45.00	1,035,551	-	(11,072)	-	1,024,479	1,023,566	(8,147)	-	1,015,419	9,060	0.88%
91M	Jefferson Road Lighting District No. 7	5.46	268,517	239	(3,163)	232	265,825	264,618	(1,053)	(2)	263,562	2,262	0.85%
92M	Fire Protection District No. 4	17.32	613,614	121	(5,490)	203	608,448	590,410	(2,847)	(265)	587,298	21,151	3.48%
UNKN	Lafitte Area Levee Ind Levee	5.79	167,463	40	(1,128)	68	166,443	160,066	(701)	(45)	159,320	7,123	4.28%
		378.57	\$ 499,234,460	\$ 411,297	\$ (3,903,928)	\$ 314,245	\$ 496,056,073	\$ 493,748,699	\$ (1,715,857)	\$ (21,616)	\$ 492,011,226	\$ 4,044,848	0.82%

Note: This schedule includes only the activity related to the 2022 tax roll (i.e., the current year tax roll). Activity related to prior years' tax rolls is not presented.

JEFFERSON PARISH SHERIFF'S OFFICE

**TAXROLL STATUS REPORT - 2022 TAX ROLL YEAR
AS OF JUNE 30, 2023**

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)	\$ 493,748,699	\$ (1,715,857)	\$ (21,616)	\$ 492,011,226
Other Collections	531,864	-	-	531,864
Refunds Not Yet Processed	-	-	21,616	21,616
Refunds of Cost	-	(99,271)	-	(99,271)
Per Distribution Report	494,280,563	(1,815,128)	-	492,465,435
Collections of Costs, Fees, etc.	1,449,948	-	-	1,449,948
Security Districts	626,018	-	-	626,018
Total Per Distribution Report	496,356,529	(1,815,128)	-	494,541,401
Interest on Delinquent Payments	771,638	-	-	771,638
Total Collections	497,128,167	(1,815,128)	-	495,313,038
Other Collections	10,181	-	-	10,181
State Revenue Sharing	-	-	-	-
Total Distributed to Date	<u>\$ 497,138,348</u>	<u>\$ (1,815,128)</u>	<u>\$ -</u>	<u>\$ 495,323,219</u>

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Schedule of Compensation, Benefits, and Other Payments
to Agency Head or Chief Executive Officer
For the Fiscal Year Ended June 30, 2023

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

<u>Purpose</u>	<u>Amount</u>	
Salary	215,984	(1)
Benefits - Retirement - Employer Required Contributions	24,861	(2)
Benefits - Insurance (Group Health)	18,837	(3)
Benefits - Other	3,307	(4)
Car Allowance	-	(5)
Vehicle Provided by Agency	Yes	(5)
Per Diem	-	
Reimbursements	-	
Membership Dues	5,190	(6)
Travel (meal per diems)	-	
Tuition and Registration Fees	435	(7)
Conference Travel (Airfare, Lodging, Conference Expenses)	1,362	(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 2022 was 11.50% of eligible salary. This represents that contribution cost to the office.
- (3) The Sheriff's Office is self-insured for group health coverage. All full-time employees are covered by the health plan upon hire. Under state law, the Sheriff's Office pays 100% of the employee-only coverage. The Sheriff's Office also pays a percent of family, spousal, or child coverage. This amount represents the cost to the office.
- (4) The Sheriff's Office provides some supplemental insurance coverage to each of its employees, including a term life policy, accidental death and dismemberment, short-term disability, and professional liability. The Sheriff pays 100% of these costs. This amount represents the cumulative cost of these coverages.
- (5) The Sheriff is assigned a departmental take-home vehicle; however, no amount is considered taxable under the IRS rules for vehicles provided to Law Enforcement Officers. The use of the vehicle is considered to be a "working condition benefit" and it meets the definition of a "qualified non-personal use vehicle". While some personal use is allowed, the car is primarily used for public safety/business purposes. Use of the vehicle is limited to in-parish travel (in general) and personal use is typically made up of commuting. The Sheriff pays an "in-parish" vehicle usage fee of \$100/month as per office policy.
- (6) Amount represents membership dues to various professional organizations related to the position of Sheriff such as, the National Sheriff's Association (NSA), the Major Counties Sheriff's Association, the International Association of Chiefs of Police (IACP), 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 07/01/2022 - 12/31/2022

Cash Basis Presentation

Beginning Balance of Amounts Collected (i.e. cash on hand) 874,663.02

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	11.80
Asset Forfeiture/Sale	.00
Pre-Trial Diversion Program Fees	.00
Criminal Court Costs/Fees	2,011,927.30
Criminal Fines - Contempt	493,909.02
Criminal Fines - Other	1,398,181.12
Restitution	.00
Probation	279,043.95
Service/Collection Fees	13,619.83
Interest Earnings On Collected Balances	.00
Other	2,918.95
Subtotal Collections:	4,199,611.97

Less: Disbursements to Governments & Nonprofits

JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL COURT COSTS/FEES	701,784.89
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - CONTEMPT	397,248.37
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - OTHER	1,128,137.76
JEFFERSON PARISH FINANCE DEPARTMENT-PROBATION	278,031.04
JEFFERSON PARISH FINANCE DEPARTMENT-OTHER	68.86
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL COURT COSTS/FEES	206,050.38
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - CONTEMPT	62,721.69
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - OTHER	178,115.54
JEFFERSON PARISH DISTRICT ATTORNEY-OTHER	10.87
TREASURER, STATE OF LA - CMIS-CRIMINAL COURT COSTS/FEES	32,387.63
TREASURER, STATE OF LOUISIANA (HCAP)-CRIMINAL COURT COSTS/FEES	2,925.20
TREASURER, STATE OF LA. (GNOEC)-CRIMINAL COURT COSTS/FEES	777.09
OFFICE OF STATE POLICE-CRIMINAL COURT COSTS/FEES	27,770.33
LA. WILDLIFE & FISHERIES-CRIMINAL COURT COSTS/FEES	48.37
LA COMMISSION ON LAW ENFORCEMENT-CRIMINAL COURT COSTS/FEES	61,976.49
JEFFERSON PARISH CORONER'S OFFICE-CRIMINAL COURT COSTS/FEES	12,048.23
JEFF PARISH CLERK OF COURTS-BOND FEES	13.38
JEFF PARISH CLERK OF COURTS-CRIMINAL COURT COSTS/FEES	353,448.89
INDIGENT DEFENDER BOARD-CRIMINAL COURT COSTS/FEES	489,375.39
INDIGENT DEFENDER BOARD-CRIMINAL FINES - OTHER	1,136.75
INDIGENT DEFENDER BOARD-SERVICE/COLLECTION FEES	14,815.60
CITY OF KENNER-CRIMINAL COURT COSTS/FEES	2,029.49
CITY OF HARRAHAN-CRIMINAL COURT COSTS/FEES	412.12

Source: Sheriff and Ex-Officio Tax Collector, Jefferson Parish Print Date: 08/08/2023 16:33
(Unaudited)

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

CITY OF WESTWEGO-CRIMINAL COURT COSTS/FEEES	58.27
CRIME STOPPERS, INC.-CRIMINAL COURT COSTS/FEEES	21,646.48
CITY OF GRETNA-CRIMINAL COURT COSTS/FEEES	562.65
TREASURER, STATE OF LA. (SCITF)-CRIMINAL COURT COSTS/FEEES	28,425.60
TREASURER, STATE OF LA. (SOTTF)-PROBATION	10,132.05
SUPREME COURT OF LOUISIANA (JC)-CRIMINAL COURT COSTS/FEEES	5,269.32
	4,017,428.73

Less: Amounts Retained by Collecting Agency

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	178,115.54
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	0.00
Amounts Self-Disbursed	
SHERIFF'S GENERAL FUND-BOND FEES	33.45
SHERIFF'S GENERAL FUND-CRIMINAL COURT COSTS/FEEES	192,511.55
SHERIFF'S GENERAL FUND-CRIMINAL FINES - CONTEMPT	62,721.69
SHERIFF'S GENERAL FUND-OTHER	263.15
OVER/UNDER AMOUNT	5,867.20
Subtotal Amounts Retained by Collecting Agency	439,512.58

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

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

Subtotal Disbursements/Retainage	4,456,941.31
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	617,333.68

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 01/01/2023 - 06/30/2023

Cash Basis Presentation

Beginning Balance of Amounts Collected (i.e. cash on hand) 617,333.68
 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	51.60
Asset Forfeiture/Sale	.00
Pre-Trial Diversion Program Fees	.00
Criminal Court Costs/Fees	2,556,801.34
Criminal Fines - Contempt	656,023.70
Criminal Fines - Other	1,767,277.03
Restitution	.00
Probation	292,503.42
Service/Collection Fees	16,876.79
Interest Earnings On Collected Balances	.00
Other	35,488.74
Subtotal Collections:	5,325,024.62

Less: Disbursements to Governments & Nonprofits

JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL COURT COSTS/FEEES	789,403.58
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - CONTEMPT	476,667.27
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - OTHER	1,285,344.07
JEFFERSON PARISH FINANCE DEPARTMENT-PROBATION	275,449.67
JEFFERSON PARISH FINANCE DEPARTMENT-OTHER	245.27
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL COURT COSTS/FEEES	232,107.62
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - CONTEMPT	75,261.12
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - OTHER	202,936.97
JEFFERSON PARISH DISTRICT ATTORNEY-OTHER	36.73
TREASURER, STATE OF LA - CMIS-CRIMINAL COURT COSTS/FEEES	36,442.86
TREASURER, STATE OF LOUISIANA (HCAP)-CRIMINAL COURT COSTS/FEEES	3,773.40
TREASURER, STATE OF LA. (GNOEC)-CRIMINAL COURT COSTS/FEEES	1,182.37
OFFICE OF STATE POLICE-CRIMINAL COURT COSTS/FEEES	28,836.25
LA. WILDLIFE & FISHERIES-CRIMINAL COURT COSTS/FEEES	45.00
LA COMMISSION ON LAW ENFORCEMENT-CRIMINAL COURT COSTS/FEEES	79,728.45
JEFFERSON PARISH CORONER'S OFFICE-CRIMINAL COURT COSTS/FEEES	13,826.82
JEFF PARISH CLERK OF COURTS-BOND FEES	13.59
JEFF PARISH CLERK OF COURTS-CRIMINAL COURT COSTS/FEEES	407,184.45
INDIGENT DEFENDER BOARD-CRIMINAL COURT COSTS/FEEES	564,482.61
INDIGENT DEFENDER BOARD-CRIMINAL FINES - OTHER	1,170.00
INDIGENT DEFENDER BOARD-SERVICE/COLLECTION FEES	15,429.51
CITY OF KENNER-CRIMINAL COURT COSTS/FEEES	2,372.11
CITY OF HARAHAN-CRIMINAL COURT COSTS/FEEES	1,110.86

Source: Sheriff and Ex-Officio Tax Collector, Jefferson Parish Print Date: 08/08/2023 16:35
 (Unaudited)

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

CITY OF WESTWEGO-CRIMINAL COURT COSTS/FEES	169.71
CRIME STOPPERS, INC.-CRIMINAL COURT COSTS/FEES	24,341.21
TOWN OF JEAN LAFITTE-CRIMINAL COURT COSTS/FEES	2.18
CITY OF GRETNA-CRIMINAL COURT COSTS/FEES	268.19
TREASURER, STATE OF LA. (SCITF)-CRIMINAL COURT COSTS/FEES	30,349.82
TREASURER, STATE OF LA. (SOTTF)-PROBATION	12,133.23
JEFFERSON PARISH SCHOOL BOARD-CRIMINAL FINES - OTHER	154.66
SUPREME COURT OF LOUISIANA (JC)-CRIMINAL COURT COSTS/FEES	5,885.08
	4,566,356.66

Less: Amounts Retained by Collecting Agency

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	202,958.06
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	0.00
Amounts Self-Disbursed	
SHERIFF'S GENERAL FUND-BOND FEES	34.00
SHERIFF'S GENERAL FUND-CRIMINAL COURT COSTS/FEES	228,765.29
SHERIFF'S GENERAL FUND-CRIMINAL FINES - CONTEMPT	75,261.12
SHERIFF'S GENERAL FUND-OTHER	349.07
OVER/UNDER AMOUNT	32,535.33
Subtotal Amounts Retained by Collecting Agency	539,902.87

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

Civil Fee Refunds	0
Bond Fee Refunds	0
Restitution Payments to Individuals	0
Other Disbursements to Individuals	0
Payments to 3rd Party Collection/Processing Agencies	0
Subtotal Disbursements/Retainage	5,106,259.53
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	836,098.77

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



STATISTICAL SECTION



Statistical Section Narrative

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

Financial Trends

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

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Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the Sheriff's ability to generate its property and sales taxes.

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Table 13 - Sales Tax Revenue Payers by Industry	170

Debt Capacity

These schedules present information to help the reader assess the affordability of the Sheriff's current levels of outstanding debt and its ability to issue additional debt in the future.

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Table 15 - Computation of Direct and Overlapping General Obligation Debt	172
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Demographic and Economic Information

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

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Operating Information

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

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Table 21 - Capital Asset Statistics by Function/Program	178



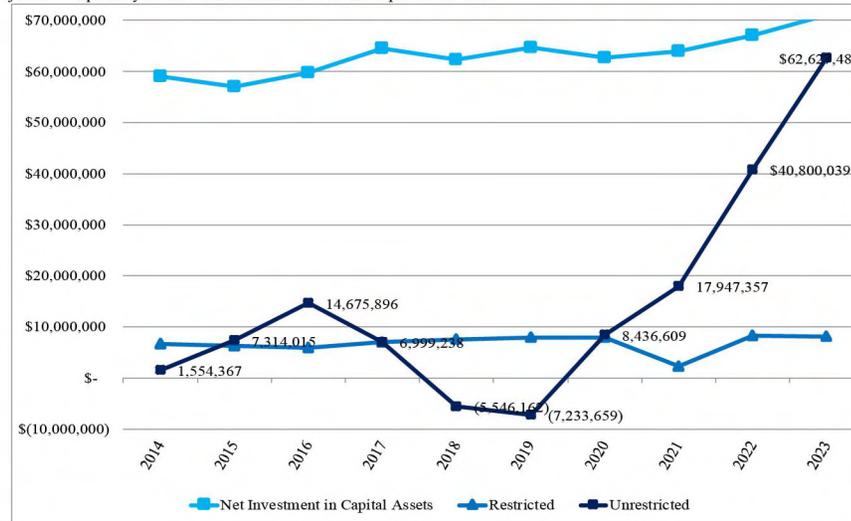
Net Position By Component
Last Ten Fiscal Years
(Accrual Based Accounting)

(Unaudited)

	(1) 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities										
Net Investment in Capital Assets	\$ 59,055,613	\$ 57,080,147	\$ 59,672,449	\$ 64,391,627	\$ 62,376,088	\$ 64,740,267	\$ 62,593,957	\$ 63,869,373	\$ 67,010,925	\$ 71,015,634
Restricted										
911 Emergency Communications	6,064,003	6,221,370	5,846,598	5,513,724	6,490,996	7,125,734	6,206,048	7,087,885	8,145,868	7,839,109
Debt Service	453	71	674	279	382	185	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-
Claims and Judgments	679,918	-	-	1,498,965	1,098,815	774,136	1,738,914	(4,802,314)	235,516	342,183
Unrestricted	1,554,367	7,314,015	14,675,896	6,999,238	(5,546,162)	(7,233,659)	8,436,609	17,947,357	40,800,039	62,627,485
Total Governmental Activities Net Position	\$ 67,354,354	\$ 70,615,603	\$ 80,195,617	\$ 78,403,833	\$ 64,420,119	\$ 65,406,663	\$ 78,975,528	\$ 84,102,301	\$ 116,192,348	\$ 141,824,411

Notes:

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



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

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities:										
Public Safety										
Executive	\$ 1,017,289	\$ 1,104,874	\$ 965,621	\$ 1,662,142	\$ 1,931,283	\$ 1,525,868	\$ 1,585,709	\$ 1,688,724	\$ 1,672,090	\$ 1,864,419
Management Services	13,534,956	12,868,149	13,616,751	13,104,553	13,446,781	34,144,711	33,586,114	36,945,417	38,491,978	46,168,605
Finance and Administrative	10,075,299	11,248,184	11,539,343	11,367,771	11,458,242	6,737,200	5,631,538	5,809,163	5,583,714	2,531,612
Fleet	12,489,132	12,748,774	11,392,905	11,023,729	13,069,790	-	-	-	-	-
Revenue and Taxation	3,247,624	3,872,359	3,564,091	3,472,475	1,510,326	5,834,371	3,961,296	4,050,632	3,748,999	4,861,415
Operations	22,595,108	22,763,550	22,808,960	24,599,544	27,148,492	23,427,110	26,546,643	26,571,072	20,960,663	31,336,717
Special Operations	4,383,286	5,149,953	4,881,433	5,601,166	4,117,517	6,250,361	5,991,368	7,946,321	11,393,902	8,915,390
Technical Services	18,153,634	18,397,173	18,700,879	19,604,658	19,677,278	17,106,166	19,758,646	18,680,958	16,987,778	22,819,098
Internal Management	1,013,074	587,863	613,514	667,075	1,083,151	829,528	840,487	815,544	351,048	176,645
Criminal Investigations	11,848,570	12,349,841	12,591,923	13,734,348	13,725,558	14,150,974	14,865,760	14,871,514	13,242,726	17,654,478
Special Investigations	10,247,417	9,616,545	9,870,223	11,412,317	11,073,382	10,298,903	10,551,572	15,634,009	14,965,081	18,220,339
Narcotics	4,240,403	4,385,646	4,637,320	5,064,879	4,979,199	5,745,156	6,632,296	-	-	-
Corrections	23,559,157	23,841,527	24,017,738	25,538,712	26,220,598	25,894,475	27,974,858	30,959,415	26,861,362	33,445,804
Non-departmental	-	-	-	-	-	-	-	-	-	10,239
Interest on Long-term Debt and fees	954,144	842,100	756,311	651,184	540,914	418,335	289,317	138,644	-	-
Total Governmental Activities Expenses	137,359,093	139,776,538	139,957,012	147,504,553	149,982,511	152,363,158	158,215,604	164,111,413	154,259,341	188,004,761
Total Primary Government Expenses	\$ 137,359,093	\$ 139,776,538	\$ 139,957,012	\$ 147,504,553	\$ 149,982,511	\$ 152,363,158	\$ 158,215,604	\$ 164,111,413	\$ 154,259,341	\$ 188,004,761
Program Revenue (See Table 3)										
Governmental Activities:										
Charges for Services										
Executive	\$ 134,766	\$ 100,495	\$ 79,414	\$ 171,291	\$ 173,013	\$ 166,502	\$ 176,654	\$ 181,306	\$ 183,808	\$ 200,588
Management Services	8,047,278	8,423,646	8,712,202	8,488,109	8,639,652	9,618,569	9,359,240	11,307,366	10,890,348	12,147,309
Finance and Administrative	2,969,211	2,990,964	3,219,371	3,205,307	4,113,750	5,127,894	6,427,355	5,331,108	6,281,711	6,120,629
Fleet	1,100,132	1,139,455	1,168,138	1,160,790	1,208,083	-	-	-	-	-
Revenue and Taxation	102,287	31,822	-	-	-	-	-	-	-	-
Operations	57,618	48,309	52,735	32,957	23,498	27,403	21,396	70,643	(1,133)	54,334
Special Operations	64,360	52,228	133,218	109,609	102,144	95,223	532,687	681,459	584,247	67,807
Technical Services	12,486	177,770	5,382	2,019	1,393	1,247	535	606	203	-
Internal Management	51	-	-	-	-	48	-	-	-	-
Criminal Investigations	1,155,426	1,232,172	1,205,829	1,180,122	1,225,581	1,472,954	1,494,723	1,411,896	1,442,491	1,450,563
Special Investigations	415,989	428,218	417,710	467,082	463,150	461,009	8,221	18,812	17,920	576,768
Narcotics	2,872	2,306	2,926	689	1,442	1,776	1,231	-	-	-
Corrections	3,033,528	3,439,618	3,890,157	3,805,120	3,710,216	3,524,284	4,077,104	5,269,690	5,275,427	5,598,266
Total Charges for Services	17,096,004	18,067,003	18,887,082	18,623,095	19,661,922	20,496,909	22,099,146	24,272,886	24,675,022	26,216,264
Operating Grants and Contributions	17,966,921	21,879,035	22,914,367	23,379,741	23,686,068	25,097,069	42,345,996	29,338,359	32,753,462	22,993,328
Capital Grants and Contributions	738,021	507,517	459,674	472,475	205	43,805	99,236	495,889	2,591,379	868,053
Total Governmental Activities Program Revenues	\$ 35,800,946	\$ 40,453,555	\$ 42,261,123	\$ 42,475,311	\$ 43,348,195	\$ 45,637,783	\$ 64,544,378	\$ 54,107,134	\$ 60,019,863	\$ 50,077,645
Net (Expense) Revenue										
Total Primary Government Net (Expense)	\$ (101,558,147)	\$ (99,322,983)	\$ (97,695,889)	\$ (105,029,242)	\$ (106,634,316)	\$ (106,725,375)	\$ (93,671,226)	\$ (110,004,279)	\$ (94,239,478)	\$ (137,927,116)

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Table 2

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

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities:										
Taxes										
Property Taxes	\$ 27,810,657	\$ 28,506,512	\$ 28,739,300	\$ 29,514,255	\$ 29,916,247	\$ 30,596,972	\$ 31,168,714	\$ 32,750,859	\$ 32,899,468	\$ 62,957,995
Property Taxes - Payments in Lieu of	-	-	-	88,949	90,974	50,849	89,217	117,432	124,665	188,719
Sales Taxes	22,131,936	22,955,740	22,390,927	22,873,663	23,214,151	23,204,060	23,727,197	27,539,466	31,310,340	31,064,845
Intergovernmental										
State Revenue Sharing	1,297,687	1,296,204	1,243,006	1,293,783	1,294,084	1,293,822	1,294,158	1,294,317	1,297,816	1,296,357
Video Poker Allocations	1,665,316	1,625,919	1,655,037	1,622,587	1,589,831	1,538,260	1,366,449	1,510,952	2,159,832	2,019,371
OTB Horse Racing Allocation										6,834
Commissions										
Commissions on Tax Collections	44,054,063	46,693,546	46,039,225	45,609,370	46,677,808	48,438,068	47,093,282	50,228,281	56,903,846	58,065,274
Charges for Services										
Court Attendance	428,181	298,215	336,514	337,341	293,600	320,026	297,064	292,593	310,610	336,344
Unrestricted Interest	263,475	345,267	352,734	878,547	1,013,896	1,085,982	1,164,382	418,510	368,825	3,732,114
Miscellaneous										
Gain (Loss) on Disposal of Capital Assets	532,309	3,257	691,059	(124,322)	-	71,906	5,655	(543,813)	(328,358)	13,041
Subrogations	364,674	534,962	5,391,880	699,115	989,634	629,940	476,838	732,500	527,148	3,075,083
Other	334,100	324,610	436,221	444,170	309,050	482,035	557,135	789,954	755,333	803,202
Total Primary Government General Revenues	\$ 98,882,398	\$ 102,584,232	\$ 107,275,903	\$ 103,237,458	\$ 105,389,275	\$ 107,711,920	\$ 107,240,091	\$ 115,131,051	\$ 126,329,525	\$ 163,559,179
Extraordinary Items										
Forgiveness of CDL loan - FEMA	\$ 7,233,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Extraordinary Items	\$ 7,233,273	\$ -								
Changes in Net Position										
Total Primary Government	\$ 4,557,524	\$ 3,261,249	\$ 9,580,014	\$ (1,791,784)	\$ (1,245,041)	\$ 986,545	\$ 13,568,865	\$ 5,126,772	\$ 32,090,047	\$ 25,632,063

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 Accounting)

(Unaudited)

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities:										
Public Safety										
Executive	\$ 155,050	\$ 157,454	\$ 136,795	\$ 241,694	\$ 259,230	\$ 241,341	\$ 255,605	\$ 245,824	\$ 265,170	\$ 288,811
Management Services	8,188,040	8,711,341	9,007,438	8,780,937	8,945,784	10,148,083	10,536,181	12,469,683	13,401,793	12,911,552
Finance and Administrative	3,829,737	4,022,916	4,535,940	4,124,562	4,965,430	6,146,698	23,968,805	10,626,933	6,511,546	6,295,214
Fleet	1,111,831	1,201,490	1,231,638	1,219,301	1,268,646	-	-	-	-	-
Revenue and Taxation	136,724	158,326	128,308	118,003	113,502	1,016,398	110,702	111,159	122,468	121,699
Operations	1,745,735	2,601,780	2,428,047	2,590,932	2,693,833	1,905,591	2,846,692	2,803,751	2,568,788	2,908,436
Special Operations	1,020,482	950,241	1,039,206	1,228,069	953,750	1,285,093	1,453,890	1,635,363	10,625,220	(148,087)
Technical Services	8,341,750	8,830,816	8,763,271	8,652,990	9,202,357	8,672,189	8,715,238	9,006,812	9,117,046	9,001,531
Internal Management	21,279	41,717	44,513	46,293	47,644	49,641	50,098	49,925	32,387	9,330
Criminal Investigations	1,960,856	2,498,055	2,523,045	2,497,167	2,617,254	2,954,024	3,079,336	2,941,578	3,030,602	2,960,066
Special Investigations	4,342,719	5,042,694	5,251,501	5,783,688	5,660,870	6,124,593	5,643,420	7,487,978	7,595,797	8,257,346
Narcotics	1,023,886	1,237,272	1,687,382	1,768,235	1,284,479	1,924,504	2,278,525	-	-	-
Corrections	3,922,857	4,999,453	5,484,039	5,423,440	5,335,416	5,169,628	5,605,886	6,728,128	6,749,046	7,471,747
Total Primary Government Program Revenues	\$ 35,800,946	\$ 40,453,555	\$ 42,261,123	\$ 42,475,311	\$ 43,348,195	\$ 45,637,783	\$ 64,544,378	\$ 54,107,134	\$ 60,019,863	\$ 50,077,645

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Table 4

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

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Committed	\$ 16,007,540	\$ 13,766,580	\$ 11,519,657	\$ 8,541,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	8,011,591	10,835,309	10,826,281	12,837,360	10,999,907	11,899,316	12,405,422	18,949,935	21,575,841	42,310,226
Unassigned	35,006,900	36,195,083	40,086,050	34,895,036	43,046,232	42,549,190	57,709,424	65,659,097	59,156,540	44,442,525
Total General Fund	\$ 59,026,031	\$ 60,796,972	\$ 62,431,988	\$ 56,273,582	\$ 54,046,139	\$ 54,448,506	\$ 70,114,846	\$ 84,609,032	\$ 80,732,381	\$ 86,752,751
Major Funds										
Restricted	\$ 6,064,003	\$ 6,221,370	\$ 5,846,598	\$ 5,513,724	\$ 6,490,996	\$ 7,125,734	\$ 6,206,048	\$ 7,087,885	\$ 8,145,868	\$ 7,839,109
Assigned	10,307,506	9,448,529	9,165,763	10,593,674	5,722,183	1,703,899	1,755,642	1,913,726	4,930,668	15,261,143
Total Major Funds	\$ 16,371,509	\$ 15,669,899	\$ 15,012,361	\$ 16,107,398	\$ 12,213,179	\$ 8,829,633	\$ 7,961,690	\$ 9,001,611	\$ 13,076,536	\$ 23,100,252
Other Governmental Funds										
Restricted	\$ 453	\$ 71	\$ 674	\$ 279	\$ 382	\$ 185	\$ (213)			
Assigned	3,842,961	4,571,027	5,123,760	5,316,231	5,568,323	6,084,368	6,810,363	5,163,031	13,436,950	14,378,324
Total Other Governmental Funds	\$ 3,843,414	\$ 4,571,098	\$ 5,124,434	\$ 5,316,510	\$ 5,568,705	\$ 6,084,553	\$ 6,810,150	\$ 5,163,031	\$ 13,436,950	\$ 14,378,324
Total All Funds	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783	\$ 77,697,490	\$ 71,828,023	\$ 69,362,692	\$ 84,886,686	\$ 98,773,674	\$ 107,245,867	\$ 124,231,327

Notes:

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Table 5

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

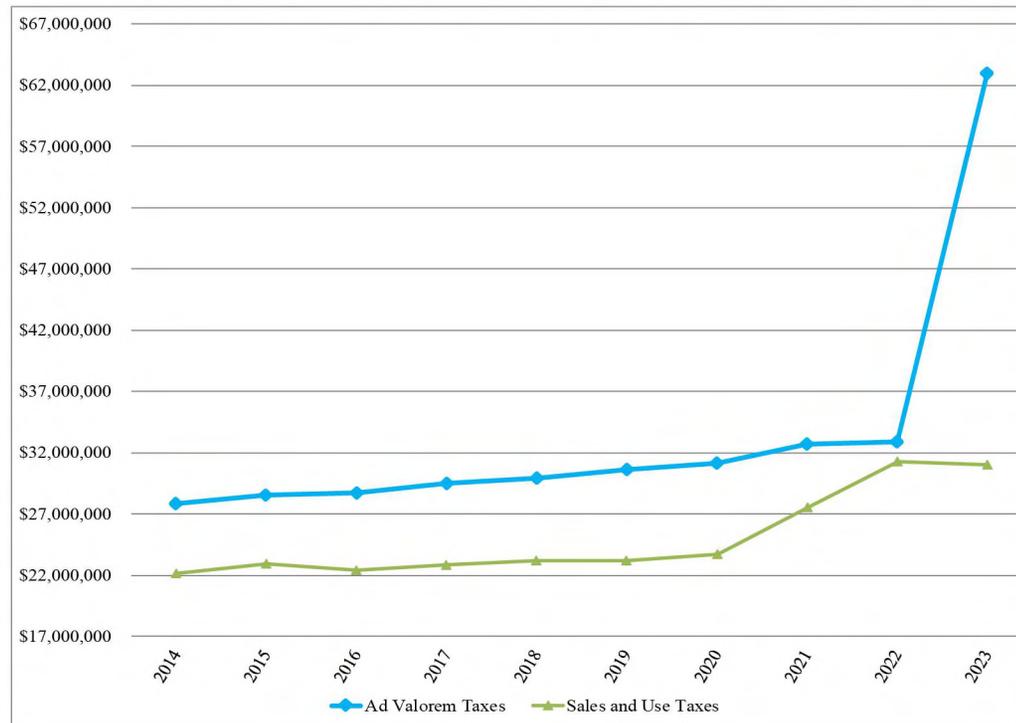
(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes (See Table 6)	49,942,593	51,462,252	51,130,227	52,476,867	53,221,372	53,853,295	54,983,717	60,407,757	64,334,473	94,211,559
Intergovernmental	26,995,332	27,125,587	27,348,403	27,834,132	28,120,411	29,840,794	46,577,251	34,904,405	40,356,216	30,769,481
Service charges, fees, and commissions	50,862,438	54,153,219	54,212,738	53,397,529	54,334,715	56,272,198	55,288,164	59,908,830	66,118,153	67,783,388
Fines and forfeitures	523,134	578,387	917,996	918,152	411,944	1,037,869	1,385,477	959,226	1,192,720	512,581
Interest	239,716	330,669	318,708	808,214	874,729	882,713	976,119	389,239	346,584	3,447,760
Miscellaneous	3,285,798	2,962,868	8,671,644	3,536,429	3,656,145	3,511,477	3,354,086	3,839,991	3,995,339	7,201,129
Total Revenues	\$ 131,849,011	\$ 136,612,982	\$ 142,599,716	\$ 138,971,323	\$ 140,619,316	\$ 145,398,346	\$ 162,564,814	\$ 160,409,448	\$ 176,343,485	\$ 203,925,898
Expenditures										
Current										
Public Safety										
Executive	\$ 966,508	\$ 1,071,916	\$ 948,806	\$ 1,656,654	\$ 1,842,048	\$ 1,417,429	\$ 1,460,847	\$ 1,524,256	\$ 1,695,400	\$ 1,846,212
Management Services	12,490,721	11,918,601	12,863,931	12,266,340	12,587,940	32,417,106	30,569,731	29,873,422	36,926,637	46,335,886
Finance and Administrative	10,091,212	10,097,096	10,422,384	9,385,884	9,586,625	3,846,368	3,791,296	4,064,171	2,871,913	3,749,314
Fleet	12,679,015	10,143,537	13,914,345	11,843,258	10,608,561	-	-	-	-	-
Revenue & Taxation	3,041,552	3,707,518	3,416,474	3,221,951	3,464,209	3,293,945	3,580,142	3,563,591	3,630,617	4,454,205
Operations	20,762,574	21,541,824	21,763,650	22,790,749	23,223,282	23,184,623	22,990,158	22,052,518	21,905,516	28,331,129
Special Operations	3,926,562	4,610,775	4,331,999	5,038,024	4,339,232	4,720,692	5,202,082	6,886,650	15,955,985	7,493,326
Technical Services	16,727,553	17,203,221	17,903,648	18,060,593	17,425,588	16,368,052	17,859,473	16,177,600	16,260,240	21,021,068
Internal Management	548,621	550,710	596,259	623,868	624,814	603,701	593,177	551,738	175,681	-
Criminal Investigations	11,073,349	11,870,236	12,238,692	12,905,125	12,854,004	13,130,250	13,131,113	12,541,671	13,201,469	16,229,791
Special Investigations	9,728,130	9,332,379	10,149,263	12,091,600	11,133,201	10,608,045	10,814,492	14,938,412	15,157,425	16,978,315
Narcotics	3,636,696	4,075,360	4,334,725	4,544,226	4,421,513	5,074,242	5,793,688	-	-	-
Corrections	22,064,181	22,973,475	23,292,035	23,953,657	24,799,837	24,067,371	24,883,121	27,499,762	26,664,581	31,396,266
Non Departmental										10,239
Total Public Safety	\$ 127,736,674	\$ 129,096,648	\$ 136,176,211	\$ 138,381,929	\$ 136,910,854	\$ 138,731,824	\$ 140,669,320	\$ 139,673,791	\$ 154,445,464	\$ 177,845,751
Debt Service										
Principal	\$ 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	434,137	392,506	347,413	292,100	226,100	156,975	92,000	32,000	-	-
Capital outlay										
Public Safety										
Finance and Administrative	1,605,479	1,597,639	291,318	678,826	3,349,840	1,170,029	953,138	2,694,605	63,028	1,504,681
Management Services	47,537	96,991	741,759	5,200,579	2,637,531	3,844,547	668,915	280,495	4,121,386	1,870,512
Special Investigations	388,724	7,183	282,201	323,690	-	-	13,047	291,572	16,414	219,494
Narcotics	-	-	-	27,060	14,339	45,300	238	-	-	-
Total Expenditures	\$ 131,332,551	\$ 132,365,967	\$ 139,068,902	\$ 146,194,184	\$ 144,488,664	\$ 145,363,675	\$ 143,876,658	\$ 144,522,463	\$ 158,646,292	\$ 181,440,438
Excess (Deficiency) of Revenues Over Expenditures	516,460	4,247,015	3,530,814	(7,222,861)	(3,869,348)	34,671	18,688,156	15,886,985	17,697,193	22,485,460
Other Financing Sources (Uses)										
Transfers in	\$ 8,304,429	\$ 6,487,838	\$ 6,131,189	\$ 8,791,054	\$ 6,781,920	\$ 5,860,777	\$ 7,427,240	\$ 6,928,191	\$ 18,639,670	\$ 17,261,966
Transfers out	(8,304,429)	(8,937,838)	(8,131,189)	(10,791,054)	(8,782,037)	(8,360,777)	(10,591,401)	(8,928,188)	(27,864,670)	(22,761,966)
Capital leases	-	-	-	4,351,568	-	-	-	-	-	-
Payments to refunding escrow agent	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ (2,450,000)	\$ (2,000,000)	\$ 2,351,568	\$ (2,000,117)	\$ (2,500,000)	\$ (3,164,161)	\$ (1,999,997)	\$ (9,225,000)	\$ (5,500,000)
Net Change in Fund Balances	\$ 516,460	\$ 1,797,015	\$ 1,530,814	\$ (4,871,293)	\$ (5,869,465)	\$ (2,466,743)	\$ 15,523,995	\$ 13,886,988	\$ 8,472,193	\$ 16,985,460
Fund Balances										
Beginning of year	\$ 78,724,494	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783	\$ 77,697,488	\$ 71,829,434	\$ 69,362,691	\$ 84,886,686	\$ 98,773,674	\$ 107,245,867
End of year	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783	\$ 77,697,490	\$ 71,828,023	\$ 69,362,691	\$ 84,886,686	\$ 98,773,674	\$ 107,245,867	\$ 124,231,327
Debt Service as a percentage of noncapital expenditures	1.27%	1.23%	1.21%	1.18%	1.18%	1.18%	1.09%	1.09%	0.00%	0.00%

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

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Tax Revenues by Source										
Taxes										
Ad valorem taxes	\$ 27,810,657	\$ 28,506,512	\$ 28,739,300	\$ 29,514,255	\$ 29,916,247	\$ 30,596,972	\$ 31,168,714	\$ 32,750,859	\$ 32,899,468	\$ 62,957,994
Ad valorem taxes - Payments In Lieu Of Taxes	-	-	-	88,949	90,974	50,849	89,217	117,432	124,665	188,719
Sales and use taxes	22,131,936	22,955,740	22,390,927	22,873,663	23,214,151	23,204,060	23,725,786	27,539,466	31,310,339	31,064,845
Total Tax Revenues	\$ 49,942,593	\$ 51,462,252	\$ 51,130,227	\$ 52,476,867	\$ 53,221,372	\$ 53,851,881	\$ 54,983,717	\$ 60,407,757	\$ 64,334,472.00	\$ 94,211,558



JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Table 7

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

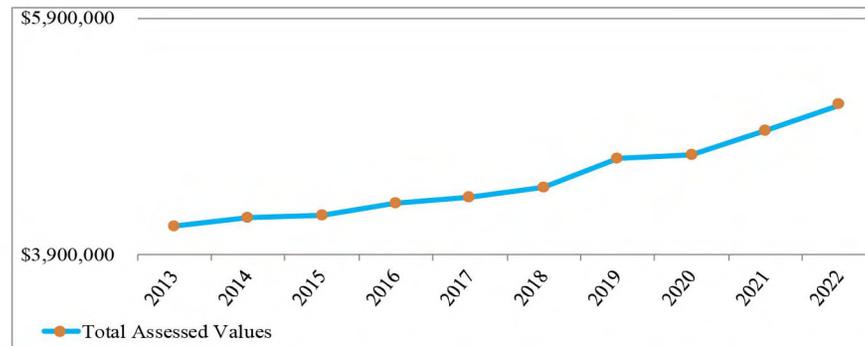
(Unaudited)

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
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%
2022	2021	3,942,291	751,334	250,810	4,944,435	740,773	4,203,662	5.12%	1.09	4,610,387	91.18%
2023	2022	4,030,615	869,418	264,080	5,164,113	747,612	4,416,501	5.06%	1.07	4,786,280	92.27%

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
(Amounts Expressed In Thousands)

(Unaudited)

Fiscal Year	Tax Roll	Direct	Overlapping			Total
		(1) Jefferson Parish Sheriff	Jefferson Parish	Jefferson Parish School Board	Other	
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
2022	2021	1.09	1.44	2.28	0.11	4.92
2023	2022	1.07	1.33	2.10	0.11	4.61

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
Last Ten Fiscal Years
(Amounts Expressed In Thousands)

(Unaudited)

Taxpayer	Type of Business	2023 Tax Roll			2014 Tax Roll		
		Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation
Entergy Louisisna	Electric Utility	\$ 143,819	1	2.78%			0.00%
ATMOS Energy Louisiana (formerly Louisiana Gas)	Gas Utility	39,935	2	0.77%	23,303	4	0.55%
Causeway Associates (Lakeside Shopping Center)	Retail Shopping Mall	34,865	3	0.68%	29,157	2	0.69%
Entergy Services, Inc.	Electric Utility	29,854	4	0.58%	76,620	1	1.82%
Hancock Whitney	Banking	26,122	5	0.51%	22,506	5	0.53%
Comerstone Chemical	Chemical Plant	23,545	6	0.46%			0.00%
Lakeway Associates, LLC	Commerical Property Building	21,835	7	0.42%	19,144	7	0.45%
Intralox	Manufacturing Company	21,071	8	0.41%			0.00%
JW Stone	Oil Distributor	20,763	9	0.40%	19,319	6	0.46%
Capital One	Banking	19,701	10	0.38%	14,823	9	0.35%
JEDCO	Economist	18,336		0.36%			0.00%
Elmwood Retail	Retail Shopping Mall	14,720		0.29%	12,826	10	0.30%
Regions Bank	Banking	13,862		0.27%			0.00%
FUJI Oil	Oil Distributor	13,545		0.26%			0.00%
JP Morgan Chase	Banking	13,141		0.25%			0.00%
Lapeyre Properties	Manufacturing Company	11,509		0.22%			0.00%
Belle South	Telephone Utility	10,808		0.21%	27,448	3	0.65%
Union Pacific Railroad	Railroad	10,788		0.21%			0.00%
Cargill	Manufacturing Company	10,448		0.20%			0.00%
Chevron	Chemical Plant	9,971		0.19%			0.00%
Five Properties	Commerical Property Building	9,889		0.19%			0.00%
Gulf Coast Bank	Banking	9,846		0.19%			0.00%
Roehm America	Chemical Plant	9,803		0.19%			0.00%
Marrero Land	Commerical Property Building	9,728		0.19%			0.00%
Entergy Services, Inc.	Electric Utility	9,387		0.18%			0.00%
Metals USA	Industry				18,433	8	
Total		<u>\$ 557,291</u>		<u>10.61%</u>	<u>\$ 263,579</u>		<u>5.82%</u>
Total Assessed Value (Table 7)		<u>\$ 5,164,113</u>			<u>\$ 4,210,628</u>		

Source:
Jefferson Parish Assessor's Office

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Table 10

Property Tax Levies and Collections
Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Tax Roll	Taxes Levied for the Fiscal Year	Collected Within The Fiscal Year of the Levy		(1) Delinquent Tax Collections	(1) Total Tax Collections	(1)	(2)	Percent of Delinquent Taxes to Tax Levy
			Current Tax Collections	Percent of Current Levy			Percent of Total Tax Collections to Total Tax Levy	Current Outstanding Delinquent Taxes	
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%
2022	2021	32,852,768	32,578,105	99.16%	165,270	32,743,375	99.67%	274,663	0.84%
2023	2022	63,845,131	62,536,634	97.95%	238,222	62,774,856	98.32%	1,308,497	2.05%

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.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Table 11

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

(Unaudited)

Category	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Percentage of Total
Agriculture, Forestry, Fishing and Hunting	\$ 108,394	\$ 139,024	\$ 37,810	\$ 174,520	\$ 327,608	\$ 347,122	\$ 299,143	\$ 379,941	\$ 496,593	\$ 457,670	0.09%
Mining, Quarrying, and Oil and Gas Extraction	18,979,777	4,744,227	3,298,112	2,520,810	2,317,207	2,821,325	3,216,794	2,018,088	2,781,119	4,267,525	0.82%
Utilities	451,203	454,440	398,135	398,278	358,408	325,742	290,553	328,136	374,935	382,713	0.07%
Construction	990,806	976,331	776,241	966,153	1,297,463	1,426,684	1,287,305	1,227,756	1,575,755	1,820,701	0.35%
Manufacturing	30,348,957	26,832,789	19,420,294	22,979,311	21,961,965	22,244,856	12,946,450	20,937,818	47,518,039	68,866,084	13.21%
Wholesale Trade	72,129,269	44,218,413	32,420,727	36,049,499	40,383,998	41,066,420	36,321,259	36,813,038	75,820,363	68,954,683	13.23%
Retail Trade	104,662,448	100,993,623	144,924,731	149,275,064	166,459,535	193,354,135	246,537,845	269,200,090	304,635,871	334,239,582	64.12%
Transportation and Warehousing	171,228	152,130	134,506	123,516	132,710	157,194	174,580	1,439,057	10,605,921	10,742,804	2.06%
Information	10,049,076	8,677,037	7,380,328	7,385,425	7,340,052	7,008,076	5,710,124	8,256,313	9,035,150	8,949,120	1.72%
Finance and Insurance	402,837	372,449	383,677	485,252	448,457	447,692	511,094	511,168	505,929	610,143	0.12%
Real Estate and Rental and Leasing	6,273,176	6,133,403	5,652,350	5,899,359	6,115,017	8,139,847	5,858,351	5,275,387	6,087,563	7,204,270	1.38%
Professional, Scientific, and Technical Services	860,634	1,105,938	1,210,132	1,091,458	1,037,330	1,308,116	1,183,308	1,082,535	1,383,182	1,734,672	0.33%
Management of Companies and Enterprises	384	2,015	4,338	4,637	3,658	3,859	3,428	61,965	7,290	7,546	0.00%
Administrative, Support, Waste Management and Remediation	1,123,647	1,153,031	1,000,609	1,193,239	1,250,766	1,162,547	829,910	827,620	975,380	1,029,832	0.20%
Educational Services	65,426	58,376	49,546	41,499	38,096	33,386	21,388	33,985	33,837	26,908	0.01%
Health Care and Social Assistance	208,544	250,961	281,650	243,669	313,409	357,972	347,970	537,556	485,852	407,152	0.08%
Arts, Entertainment, and Recreation	139,228	167,416	161,000	162,626	175,724	153,555	193,021	214,549	232,815	257,443	0.05%
Accommodation and Food Services	3,861,058	4,032,026	3,997,833	3,936,370	4,124,927	4,808,042	4,736,639	4,631,784	4,803,424	5,180,267	0.99%
Other Services (except Public Administration)	5,484,101	5,159,808	5,318,968	5,468,577	4,894,961	5,256,339	4,885,530	4,752,283	5,507,762	5,895,834	1.13%
Public Administration	173,716	163,229	124,236	78,205	94,045	103,526	136,529	176,071	204,319	240,122	0.05%
Total Taxable Revenue	\$ 256,483,909	\$ 205,786,666	\$ 226,975,223	\$ 238,477,467	\$ 259,075,336	\$ 290,526,435	\$ 325,491,221	\$ 358,705,140	\$ 473,071,099	\$ 521,275,071	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

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Table 12

Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
State Taxing Bodies										
State of Louisiana	4.000%	4.000%	4.000%	4.000%	5.000%	4.450%	4.450%	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%	9.750%	9.200%	9.200%	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 Ending June 30, 2023 And June 30, 2014
(Amounts Expressed In Thousands)

(Unaudited)

Industry	2023				2014			
	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	20	0.11%	\$ 695	0.12%	27	0.17%	\$ 508	0.12%
Mining, Quarrying, and Oil and Gas Extraction	180	1.00%	1,660	0.29%	200	1.25%	1,559	0.37%
Utilities	46	0.26%	1,115	0.20%	50	0.31%	2,199	0.53%
Construction	756	4.22%	5,766	1.01%	567	3.55%	6,896	1.66%
Manufacturing	2,383	13.30%	23,092	4.06%	2,112	13.23%	22,876	5.50%
Wholesale Trade	1,714	9.56%	34,932	6.14%	1,213	7.60%	21,260	5.11%
Retail Trade	5,653	31.54%	335,969	59.06%	5,112	32.03%	248,980	59.84%
Transportation and Warehousing	167	0.93%	1,244	0.22%	152	0.95%	1,063	0.26%
Information	599	3.34%	9,808	1.72%	511	3.20%	7,463	1.79%
Finance and Insurance	198	1.10%	2,225	0.39%	166	1.04%	1,360	0.33%
Real Estate, Rental and Leasing	921	5.14%	22,275	3.92%	889	5.57%	16,487	3.96%
Professional, Scientific, and Technical Services	794	4.43%	3,284	0.58%	609	3.82%	2,527	0.61%
Management of Companies and Enterprises	12	0.07%	58	0.01%	5	0.03%	53	0.01%
Administrative, Support, Waste Mgmt and Remediation	403	2.25%	1,963	0.35%	388	2.43%	1,998	0.48%
Educational Services	69	0.38%	47	0.01%	65	0.41%	100	0.02%
Health Care and Social Assistance	295	1.65%	28,387	4.99%	214	1.34%	11,321	2.72%
Arts, Entertainment, and Recreation	233	1.30%	5,195	0.91%	222	1.39%	4,005	0.96%
Accommodation and Food Services	1,709	9.53%	68,012	11.96%	1,609	10.08%	48,046	11.55%
Other Services (except Public Administration)	1,733	9.67%	23,047	4.05%	1,804	11.30%	16,788	4.03%
Public Administration	39	0.22%	113	0.02%	43	0.27%	604	0.15%
Total	17,924	100.00%	\$ 568,887	100.00%	15,958	100.00%	\$ 416,093	100.00%

Source:

Jefferson Parish Sheriff and Ex-Officio Tax Collector

Notes:

- (1) Distribution of Louisiana State Auto Rental Tax is not included.
- (2) Installment agreement and accrued interest payments are not included.
- (3) Audit collections are reported in the fiscal year corresponding to December of the last year of the audit period.
- (4) Annual returns are reported on a calendar year basis and are included in the fiscal year corresponding to December for the return.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Table 14

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Amounts Expressed In Thousands, Except Per Capita)

(Unaudited)

Fiscal Year	Governmental Activities			(1) Total Primary Government	(3) Percentage of Personal Income	(3) Per Capita
	Capital Leases	Limited	(2) Community			
		Tax Revenue Bonds	Disaster Loan			
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
2022	870	-	-	870	0.00%	2.01
2023	0	-	-	-	0.00%	0.00

Notes:

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

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

(Unaudited)

		(5)		
		Outstanding	Overlapping	Overlapping
		Debt	Percentage	Debt
Taxing Jurisdiction				
Direct Bonded Debt:				
Jefferson Parish Sheriff				
	(1) LED Limited Revenue Bonds	\$ -	100.00%	\$ -
	(2) Capital Lease - Radios	-	100.00%	-
		<u>-</u>		<u>-</u>
Overlapping:				
Parish of Jefferson				
	(3) Special Sales Tax and General Obligation Bonds	371,720	100.00%	371,720
		<u>371,720</u>		<u>371,720</u>
Jefferson Parish Public School System				
	(4) General Obligation (Tax) Bonds	271,009	100.00%	271,009
		<u>271,009</u>		<u>271,009</u>
Total Overlapping		<u>642,729</u>		<u>642,729</u>
Total Direct and Overlapping		<u>\$ 642,729</u>		<u>\$ 642,729</u>
			2022 Population	432,493
			Per Capita	<u>\$ 1,486</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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Assessed Value (Table 7)	\$ 4,136,223	\$ 4,210,628	\$ 4,228,049	\$ 4,331,422	\$ 4,382,748	\$ 4,464,281	\$ 4,710,028	\$ 4,743,333	\$ 4,944,435	\$ 5,164,155
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	413,622	421,063	422,805	433,142	438,275	446,428	471,003	474,333	494,444	516,416
Bonded Debt Applicable to Limit (Table 14)	9,490	8,315	7,085	5,795	4,445	3,030	1,550	-	4,160	0
Legal Debt Margin	\$ 404,132	\$ 412,748	\$ 415,720	\$ 427,347	\$ 433,830	\$ 443,398	\$ 469,453	\$ 474,333	\$ 490,284	\$ 516,415

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
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%
2022	432,346	48,160	55,373	23,940,225	4.70%
2023	437,741	46,896	58,284	25,277,258	3.20%

Sources:

- (A) Bureau of Economic Analysis
- (B) USNEWS.com
- (C) Louisiana Workforce Commission and/or Bureau of Labor Statistics, as of 2023

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 Ending June 30, 2023 And June 30, 2014

(Unaudited)

Employer	Type of Business	2023			2014		
		Employees	Rank	Percent of Total Employment	Employees	Rank	Percent of Total Employment
Ochsner Health System	Medical/Hospital	27,667	1	15.42%	13,000	1	7.25%
Ochsner Clinic Foundation	Medical/Hospital	26,616	2	14.84%			0.00%
Favot Architects	Architect	3,045	3	1.70%			0.00%
The Laitram Corporation	Global Manufacturing	2,234	4	1.25%			0.00%
Acme Truck Line Inc.	Transportation/Logistics	2,100	5	1.17%	3,250	4	1.81%
Jefferson Parish Sheriff's Office	Law Enforcement	1,240	6	0.69%	1,439	10	0.80%
Audubon Engineering	Engineering Firm	896	7	0.50%			0.00%
Peoples Health	Health Services	700	8	0.39%			0.00%
City of Kenner	Municipal Govt	586	9	0.33%			0.00%
Blessey Marine	Transportation/Logistics	520	10	0.29%			0.00%
Jefferson Parish School System	Public Education	-	-	0.00%	6,631	2	3.70%
Stewart Enterprises	Funeral Services	-	-	0.00%	5,000	3	2.79%
Al Copeland	Restaurant	-	-	0.00%	1,700	8	0.95%
Jefferson Parish Govt	Parish Govt	-	-	0.00%	2,882	5	1.61%
East Jefferson General Hospital	Medical/Hospital			0.00%	2,310	6	1.29%
West Jefferson Medical Center	Medical/Hospital			0.00%	1,850	7	1.03%
Cox	Cable			0.00%	1,600	9	0.89%
Total		65,604		36.57%	39,662		20.19%

Source:

Jefferson Parish Economic Development Corporation (JEDCO)

Note:

(1) Data as of December 31st for each year (thus, 2023 is actually as of December 31, 2022).

June

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Table 19

Full Time Equivalent Employees by Function
Last Ten Fiscal Years

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2021 Authorized	2022	2022 Authorized	2023	2023 Authorized	Over (Under)
Public Safety														
Executive	7	7	8	13	14	12	13	12	13	12	12	12	12	-
Management Services	87	85	81	78	88	169	163	176	162	157	163	163	167	(4)
Finance and Administrative	89	87	88	66	84	31	31	32	32	33	33	34	33	1
(1) Fleet	25	26	25	23	25	25	-	-	-	-	-	-	-	-
Revenue and Taxation	46	47	47	45	45	44	47	47	49	48	49	49	51	(2)
Operations	288	293	293	296	316	296	302	290	293	286	293	294	293	1
Special Operations	46	45	47	46	48	50	51	53	53	52	53	49	53	(4)
Technical Services	205	200	202	197	188	181	179	172	198	164	202	197	209	(12)
(3) Internal Management	7	8	8	7	8	8	7	10	7	12	12	-	-	-
Criminal Investigations	151	155	153	147	156	167	155	169	172	152	168	149	168	(19)
Special Investigations	79	77	80	82	78	53	60	42	39	36	49	103	127	(24)
(2) Narcotics	50	51	50	52	49	63	64	72	77	61	65	-	-	-
Corrections	359	358	367	352	369	322	337	297	379	232	379	236	378	(142)
Total	1,439	1,439	1,449	1,404	1,468	1,421	1,409	1,372	1,474	1,245	1,478	1,286	1,491	(205)

Source:

Jefferson Parish Sheriff's Office - Personnel Department

Note:

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

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Table 20

Operating Indicators
Last Ten Fiscal Years

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Percentage of Change
Population - Total (B)	434,767	435,716	436,275	436,523	439,036	434,051	432,493	440,781	432,346	437,741	1.2%
Population - Jefferson Parish unincorporated areas (estimated) (C)	330,729	330,657	331,414	331,110	333,579	329,854	329,295	337,957	327,982	325,667	-0.7%
Calls for Service	290,822	278,330	301,449	278,869	267,331	263,360	245,965	233,133	232,894	235,558	1.1%
Responses to Calls for Service	273,384	261,183	283,913	263,729	253,724	251,684	234,796	223,014	222,701	225,390	1.2%
Assigned Cases	129,291	106,706	103,842	88,073	84,758	85,706	75,179	66,058	65,933	74,099	12.4%
Investigated Cases	65,244	62,597	61,750	57,439	68,905	68,776	49,781	44,685	44,825	48,604	8.5%
Deaths	648	595	632	699	746	697	832	960	1,005	848	-16.4%
Traffic Tickets Issued	41,898	22,998	25,008	17,571	15,752	18,103	13,127	9,988	9,020	12,195	31.8%
Average Response Time (in minutes) (1)	4.10	5.37	5.34	5.42	5.34	5.22	5.01	5.11	7.17	7.35	3.5%
Crime Statistics:											
Murders	48	30	31	44	25	36	45	57	47	40	-12.3%
Rapes	77	81	90	58	87	106	91	109	89	86	-2.8%
Robberies	448	413	404	416	321	274	264	212	221	260	18.4%
Assaults	1,058	1,166	1,132	1,071	1,009	930	879	853	1,043	996	-5.5%
Total Persons Crimes	1,631	1,690	1,657	1,589	1,442	1,346	1,279	1,231	1,400	1,382	-1.5%
Burglary	2,264	1,877	1,710	1,558	1,207	1,200	996	813	1,244	1,017	-27.9%
Theft	9,681	9,518	9,128	8,358	7,588	7,855	7,607	6,396	6,112	6,627	8.1%
Vehicle Theft	810	724	672	699	630	585	468	520	570	619	9.4%
Total Property Crimes	12,755	12,119	11,510	10,615	9,425	9,640	9,071	7,729	7,926	8,263	4.4%
Total	14,386	13,809	13,167	12,204	10,867	10,986	10,350	8,960	9,326	9,645	3.6%
Arson	77	70	59	57	58	40	51	47	34	51	36.2%
Estimated Value of Property Stolen	\$ 21,944,339	\$ 20,986,281	\$ 25,232,547	\$ 19,027,916	\$ 21,818,345	\$ 17,755,981	\$ 16,742,135	\$ 18,673,559	\$ 21,387,614	\$ 22,201,544	4.4%
Estimated Vale of Property Recovered	\$ 3,096,195	\$ 3,269,805	\$ 3,547,248	\$ 2,467,165	\$ 2,353,729	\$ 2,305,720	\$ 2,408,155	\$ 4,069,271	\$ 2,720,393	\$ 3,174,120	11.2%
Crime Rate per 1,000 Residents (unincorporated)	43.5	41.8	39.7	36.9	32.6	33.3	31.4	26.5	28.4	29.6	4.5%

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.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

Table 21

Capital Assets Statistics by Function/Program
Last Ten Fiscal Years

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety										
Number of Buildings										
General and Support	10	10	10	10	10	10	11	11	11	11
District Stations	4	4	4	4	4	4	4	4	4	4
Emergency Operations	4	4	4	4	4	4	6	6	6	6
(2) Other Law Enforcement	4	4	4	4	4	4	6	6	6	6
Radio Tower Sites	3	3	3	3	3	2	3	3	3	3
(4) Total	25	25	25	25	25	24	30	30	30	30
(1) Number of Vehicles										
Executive	9	8	10	14	9	14	15	14	16	14
Management Services	76	79	77	74	73	309	360	347	157	331
Finance and Administrative	48	60	59	59	40	6	8	5	6	7
(3) Fleet	131	164	207	262	330	-	-	-	150	-
Revenue and Taxation	25	24	24	25	21	23	24	24	23	22
Operations	402	426	413	403	323	382	397	398	431	427
Special Operations	238	234	231	225	63	218	235	223	226	240
Technical Services	91	91	94	90	57	72	69	66	58	66
Internal Management	16	9	8	6	5	6	5	6	4	-
Criminal Investigations	138	141	144	151	124	149	155	147	143	165
Special Investigations	106	107	106	118	64	74	86	90	46	145
Narcotics	66	69	67	64	62	60	63	59	106	-
Corrections	37	36	37	33	22	46	47	47	46	46
Total	1,383	1,448	1,477	1,524	1,193	1,359	1,464	1,426	1,412	1,463

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, 2023, 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, 2023.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion of the effectiveness of the 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, 2023

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

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

Opinion on Each Major Federal Program

We have audited the Jefferson Parish Sheriff's Office (the Sheriff) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2023. The Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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

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

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

A Professional Accounting Corporation

Covington, LA
December 27, 2023

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023**

Section I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:

Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported

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

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

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
95.001	High Intensity Drug Trafficking 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.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For the Year Ended June 30, 2023**

Section III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.





END OF REPORT

AGREED-UPON PROCEDURES REPORT

Jefferson Parish Sheriff's Office

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period July 1, 2022 - June 30, 2023

To the Honorable Joseph P. Lopinto, III
Jefferson Parish Sheriff Office and
the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the Jefferson Parish Sheriff's Office (the Sheriff) control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year July 1, 2022 through June 30, 2023. Jefferson Parish Sheriff's Office management is responsible for those C/C areas identified in the SAUPs.

Jefferson Parish Sheriff's Office has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal year July 1, 2022 through June 30, 2023. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and results are as follows:

1) *Written Policies and Procedures*

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/ verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: No exceptions were found as a result of these procedures.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Results: No exceptions were found as a result of these procedures.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: No exceptions were found as a result of these procedures.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
- i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits, and:
- i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

Results: No exceptions were found as a result of these procedures.

5) *Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)*

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
- [Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]*
- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity; and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Results: No exceptions were found as a result of these procedures.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
 - i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: No exceptions were found as a result of these procedures.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A (vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions were found as a result of these procedures.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
 - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were found as a result of these procedures.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe whether the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: No exceptions were found as a result of these procedures.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Results: No exceptions were found as a result of these procedures.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: No exceptions were found as a result of these procedures.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the Legislative Auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions were found as a result of these procedures.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management"**.
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Results: We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1st, and observe that the report includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

Results: No exceptions were found as a result of these procedures.

We were engaged by the Jefferson Parish Sheriff's Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Jefferson Parish Sheriff's Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing on those C/C areas identified in Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures, and the results of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Covington, LA
December 27, 2023