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JEFFERSON PARISH SHERIFF

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Fiscal Year Ended June 30, 1997

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

EX-101 4-10-97
1997

Release Date JAN 1 1 1998



**JEFFERSON PARISH SHERIFF
COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 1997

Prepared by:

Comptroller's Office

Newell D. Normand
Chief Deputy/Comptroller

Paul C. Risson, CPA
Internal Auditor

**JEFFERSON PARISH SHERIFF'S OFFICE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FISCAL YEAR ENDED JUNE 30, 1997**

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INTRODUCTORY SECTION

HARRY LEE SHERIFF



November 14, 1997

Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

Dear Sheriff Lee:

The Comprehensive Annual Financial Report (CAFR) of the Jefferson Parish Sheriff's Office (the "Sheriff") for the year ended June 30, 1997 is hereby submitted. State statute (LSRS 24:503) requires that the Sheriff issue a report on its financial position and activity on an annual basis and that this report be audited by an independent firm of certified public accountants. We believe the information, as presented herein, accurately reflects all material aspects that it is presented in a manner designed to set forth fairly, in all material respects, the financial position and results of operations of the Sheriff as measured and reported by the financial activity of its various funds, and that all disclosures necessary to enable readers to gain an adequate understanding of the Sheriff's financial affairs have been included. Responsibility for the CAFR rests with the management of the Sheriff.

DESCRIPTION OF THE CAFR

To facilitate the understanding of the Sheriff's financial affairs, the CAFR is divided into four sections:

- **Introductory** - which includes the table of contents, this transmittal letter, a copy of the most recent GFOA Certificate of Achievement for Excellence in Financial Reporting, a listing of the Sheriff's principal officials, and organizational charts;
- **Financial** - which includes the independent auditor's report, the "general purpose" financial statements and footnotes, the combining and individual fund and account group statements and schedules, and the schedule of expenditures of federal, state and local awards;
- **Statistical** - which includes financial and demographic information on the Sheriff and the Parish of Jefferson on a multi-year basis. The information in this section is presented for analytical purposes only and is not audited;
- **Single Audit** - Due to the amount of funding received from the federal government, the Sheriff is also required to undergo an annual Single Audit in conformity with the provisions of the Single Audit Act of 1994 and the U.S. Office of Management and Budget's Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations. Information related to the single audit, including the independent auditor's reports on internal controls and compliance, and a schedule of findings and questioned costs, if any, are included in the Single Audit Section of the CAFR.

DESCRIPTION OF THE "REPORTING ENTITY"

As disclosed in the notes to the financial statements, as the local governing authority, the Jefferson Parish Council (the "Parish") is considered to be the primary government of the parish. However, for a number of reasons, the Sheriff is not considered to be a component unit of the Parish and, therefore, issues a "stand-alone" report. Some of the reasons for not including the Sheriff as part of the Parish reporting entity include: 1) the Sheriff is legally separate from the Parish, 2) the Sheriff is a separately elected local elected body in the ordinary course of general popular elections, 3) the Parish can neither impose its will on the Sheriff nor does the Sheriff provide significant benefits or services to the Parish, and 4) the Sheriff is not financially dependent on the Parish.

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

JEFFERSON PARISH ECONOMIC CONDITIONS AND OUTLOOK

Jefferson Parish is located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. With a population of nearly 450,000, the Parish plays a major role in the New Orleans metropolitan economy. While the oil and gas industry is gaining strength, it still is not the primary focus of our economy as it was in the 1980's. Diversification has proven to be a protector of the local economy from the past boom-to-bust swings. Tourism, gaming, construction, transportation, chemicals, shipbuilding, and health-care now make up a large part of the local economy.

The results of this diversification can be seen in the economic statistics. Despite a slight drop in the population of the Parish, per capita income rose to \$20,170, the third highest in the state. Assessed property values rose from \$1.815 billion to \$2.157 billion and estimated bank deposits rose from \$1.917 billion to \$3.925 billion. The strength of Jefferson Parish's economy is further reflected in the increases seen in commercial construction permits, office space occupancy rates of nearly 83 percent, and retail space occupancy of 92 percent.

During 96-97, new employment needs were being met as the unemployment rate dipped to 4.52 percent. Armand Millsaps and Calumet Hospital continue to lead the parish in employment. Gaming also continues to be a boon in the local economy. In addition in video poker, two of the most successful riverboats in the New Orleans area are operating within Jefferson Parish. The resulting taxes and fees have provided an additional source of revenue to most of the local governments. The results of a recent local option election were pro-gaming in Jefferson Parish, thus, this revenue source should continue to benefit the citizens for some time to come.

OVERVIEW OF CRIME STATISTICS

As you are well aware, the results of our efforts can be tracked in many ways. Some of the best indicators of the success of the office are the standard crime statistics published by the FBI Uniform Crime Reports (UCR). In Jefferson Parish, crime has been held in check for the most part. The most telling proof of this is seen in the crime rate per 1,000 residents. As can be seen in the graph, the rate has fallen over the past 5 years.

The total number of crimes in Jefferson Parish also decreased over the past five years (see graph).



One of the most interesting points about this graph is how the drop in crime coincides with the roll forward of the property tax millage in 1991 and the implementation of the 1991 14 cent millage tax dedicated to the Sheriff's Office. It appears that the drop in crime is a direct result of these two dollars being put to work.

The only blip on these statistics has to do with the number of juvenile crimes. Juvenile arrests totaled 6,500 for 1997, an increase of 800 over 1996, and 1,500 more than in 1995.

While the total number of crimes were decreasing, the total number of calls for service were actually on the rise. Calls for service increased from 3,948,000 in 1987 to 4,900,000. Another positive performance measure for law enforcement agencies is response time. The average response time for emergency calls received by the Sheriff's Office continues to be held to approximately 3 minutes. By most law-enforcement standards, this is an excellent staff.

MAJOR INITIATIVES

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

- A continuation of Project STAR (Starve residence, Target victims, Arrest and-release Prosecution, and Rejuvenate neighborhoods through Community Oriented Policing). With the help of federal grant money through the Bureau of Justice COFS AREA D program, 28 new deputies were hired under the Project STAR program in fiscal 1990. This program is designed to take a proactive approach to drug trafficking engaged with a community policing strategy aimed at alleviating the needs of communities where drug use and violence is concentrated. The program attacks violence and drug activity in these neighborhoods and provides for "after-care" to maintain the neighborhood once the targeted individuals have been removed. During 1989, STAR ATC was expanded on this project, with the federal government covering \$592,492 or roughly 21 percent of the cost.
- Due to the success of the Project STAR program, the Sheriff's Office was awarded a COFS MODEL "Technology" grant from the U.S. Department of Justice for \$2.3 million to provide communications for deputies' use as part of the \$50 MHz radio upgrade discussed below. The grant calls for a 3000 split, whereby the federal government will provide \$1,875 million and the Sheriff's Office will provide \$425,000. Approximately 500,000 was spent during 1989 on building the "backbone" for the system.
- Continuation of the implementation of the AFIS (Automatic Fingerprinting and Identification System) program. The goal of this project is to electronically capture the fingerprints at the moment of arrest, to identify the arrested individual, check for any outstanding warrants or attachments throughout the year, and to update the criminal history record, all within five minutes. The Sheriff's Office is one of five fully functional remote sites and, as such, will have fingerprint technicians to handle quality control and make positive identifications for the Southern Region of the State. During 1989, the State reimbursed the Sheriff's Office approximately \$264,000 for salaries and other development costs related to this project.
- The Sheriff's Office deduced the proceeds of its state video poker allocation to the Parish of Jefferson to help pay for the construction of a new Parish jail. The proceeds will be deducted for a period of 24 months beginning in January 1991. During 1989, approximately \$500,000 was returned to the Parish.
- Another effort to combat the drug trade in the area was initiated during 1989 with the aid of a "High Intensity Drug Trafficking Area" (HIDTA) cooperative agreement with the Office of National Drug Control Policy. HIDTA's are regions identified as having the most critical drug trafficking problems in the U.S. This agreement is designed to generate more effective coordination of drug control efforts along the Gulf Coast areas of Louisiana, Mississippi, and Alabama. While we are designated as the lead agency in the program, it is truly a joint effort of several law enforcement agencies. During 1989, approximately \$140,000 was spent on this program.

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

- The single most important project the Sheriff's Office is currently undertaking is the design and construction of an 800 MHz radio communications system. Part of the 1994 LRA bond sales has provided was to improve the Sheriff's communication system by upgrading to an 800 MHz radio system. Preliminary estimates place the cost of the system at between \$11 and \$14 million. The Sheriff has set up a Capital Projects Fund to account for the project. During the year ended June 30, 1993, \$3 million was transferred into this fund, bringing the total amount set aside to date to \$8,000,000. In September 1993, the contract to build the system was awarded to Incepta, Inc. at a cost of \$8,300,000. An additional \$4,900,000 is designated in the General Fund for future installments.

- In addition, due to the success of the Project 274R program described above, the U. S. Department of Justice awarded the Sheriff's Office a grant under the Community Oriented Policing program, entitled "COPS - Universal Hiring". This \$3,115,000 grant will allow the Sheriff to hire 48 deputies over the next 3 years. As with the other COPS programs, 75 percent of the program's cost is covered by federal dollars.
- Finally, plans are underway for an addition to the Weybasco Administration Building. While the Parish is currently mandated to provide certain office space to the Sheriff's office, it just is not enough. In an effort to improve management over certain departments as well as to provide additional work space to our employees and the visiting public, \$3,000,000 has been budgeted in FY99 for this project.

FINANCIAL INFORMATION, MANAGEMENT AND CONTROL.

INTERNAL CONTROLS OVER FINANCIAL AND COMPLIANCE MATTERS

The management of the Sheriff is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Sheriff are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure of the Sheriff is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived, and 2) the valuation of costs and benefits requires estimates and judgments by management.

Also, as a recipient of federal, state and local financial assistance, the Sheriff is responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with applicable laws and regulations related to these programs. As part of the single audit described earlier, tests were made of the Sheriff's internal control structure and of its compliance with applicable laws and regulations and grant programs. The results of these tests are outlined in the independent auditor's reports found in the Single Audit Section of the CAFR.

BUDGETARY CONTROLS

In addition, as required by State statute (LSR 39:1264), the Sheriff has formally established budgetary controls over his operating funds (i.e., the General Fund and all Special Revenue funds, except for the federal grant funds). The level of budgetary control (i.e., the level at which expenditures cannot legally exceed appropriations) is at the "fund level". To supplement budgetary controls, the Sheriff maintains an encumbrance accounting system as part of its general ledger system. All unencumbered appropriations lapse at year end. Open encumbrances are reported in encumbrances of fund balances at June 30, 1997.

FINANCIAL INFORMATION

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The individual funds system for the resources allocated to them for the purpose of carrying on specific activities in accordance with the budget, special regulations, restrictions, or limitations. For reporting purposes, the funds are grouped into "fund types". The following is a brief analysis of the condition and operating results of the Sheriff's various funds.

Governmental Funds. The Governmental funds include the general operating funds of the Sheriff (i.e., the General Fund, Special Revenue funds, Debt Service funds, and Capital Project funds). Overall, as the graph shows, revenues of the Governmental Funds have increased dramatically over the past 5 years.



The primary reason for the increase over the past few years is the 1/4 cent sales tax which went into effect January 1, 1994 (see graph). It should be noted, however, that sales taxes for 90-91 were actually lower than 93-94. This decrease was caused by a drop in motor vehicle taxes. Apparently, the May 1995 flood artificially boosted the motor vehicle taxes in 95-96 and now they are returning to their normal levels.



Other significant increases are seen in intergovernmental revenues due to the number of federal grants increasing, the utilization of value added proceeds from the state, and the reimbursements received from the New Orleans International Airport for security details. Service charges, fees and commissions have also increased over the past few years due to an overall increase in sales tax collections.

While the increases were dramatic a year or two ago, the current year only saw an increase in revenues of 12.9% million or 3.3 percent. Presented in the table below is a current year to prior year comparison of the Parish's revenues (as provided in Enclosure 2):

Revenue	1997		1996		Amount of Increase (Decrease)	Percent of Increase (Decrease)
	Amount	Percent of Total	Amount	Percent of Total		
Taxes	\$ 26,431	55.1%	\$ 24,926	55	\$ 1,505	5.9%
Intergovernmental	12,494	26.2%	11,780	25.7%	\$ 714	6.1%
Service charges, fees, and commissions	31,408	67.0%	31,214	68.4%	\$ 194	0.6%
Federal Revenues	1,281	2.8%	893	2.0%	\$ 388	43.4%
Miscellaneous	3,481	7.5%	2,176	4.8%	\$ 1,305	59.9%
TOTAL	\$ 48,095	100.0%	\$ 46,079	100.0%	\$ 2,016	4.4%

Explanations for the variances noted are as follows:

- The increase in tax revenues is due to the roll-forward of the millage rate on property taxes as well as the reassignment of the tax rolls in 1996. Approximately \$1,308,000 was raised, however, this was offset by a drop in sales taxes (primarily motor vehicle taxes) of about \$908,000.
- Intergovernmental revenues are up \$694,000 for a variety of reasons: 1) Federal grants increased \$408,000 due primarily to the COFS-MORU grant, the LA-ATIS (Bagnet-grating) project, and the FDOTA grant, and 2) reimbursements for funding state policemen at the Parish Correctional Center increased \$286,000.
- Service charges, federal commissions increased by only \$194,000 primarily due to the decrease in motor vehicle collections across the Parish.
- The \$388,000 increase in fees and Revenues is attributed to the unpredictability of Revenues received from drug seizures. These cases are jointly administered by the federal government in most cases. Receipts are predicated only upon closure of the case.
- Miscellaneous revenues were up primarily due to a \$420,000 increase in interest income. 90-97 saw a continuing increase in the amount of monies invested as well as more favorable rates.

While revenues saw only a slight increase, the expenditures of the Sheriff increased by \$6,915 million or 18.9 percent. A comparison of expenditures for the current and prior year is presented in the following table (expressed in thousands):

Expenditures	1997		Percent of Total	1998		Amount of Increase (Decrease)	Percent of Increase (Decrease)
	Amount			Amount			
Current							
Community services	\$	488	1.7%	\$	476	\$	12
Public safety	68,754		94.8%	63,627		5,127	8.0%
Employee programs	1		0.0%	1		0	0.0%
Intergovernmental	664		1.0%	0		664	100.0%
Information	679		1.0%	684		(5)	(0.7%)
TOTAL	\$	70,571	100.0%	\$	64,788	\$	5,783

Explanations for the variances noted are as follows:

- The public safety function was up primarily in the salary and related benefits categories. An increase of \$1.7 million was due to a 3 percent across the board pay raise given on July 1, 1998. In addition, on January 1, 1997, longevity pay was raised from \$23 per month to \$30 per month for all employees.
- Another reason for the increase in public safety was that materials and supplies went up by nearly \$1.0 million dollars. This increase was due to the purchase of the new accounting software and other upgrades made to the computer systems, as well as the purchase of new uniforms for all clerks and administrative support personnel.
- Intergovernmental expenditures represent that portion of the state sales police allocation which was dedicated by the Sheriff's Office to the Parole "End Study and Conversion" project. This assistance to the Parole began in January 1997.

Internal Service Funds. The Sheriff maintains two internal service funds to account for its risk management activities. The two main funds are the Auto Loss and General Liability fund and the Group Health and Life Insurance fund. The Auto Loss and General Liability fund is funded through subsidies (i.e., "premiums") from the General Fund. As June 30, 1997, this fund had a deficit retained earnings of \$180,319, after accruing \$5,761,487 for claims and judgments payable. As can be seen in the graph, this fund has taken a five "hit" over the past two fiscal years due to a five bad claims.



It is anticipated that the 1998 budget will be amended to reflect an additional transfer from the General Fund to bring the retained earnings into a positive position and to provide a reserve for catastrophic losses.

The Group Health and Life Insurance fund accounts for both employee and employer contributions to the plan. As June 30, 1997, this fund had a positive retained earnings of \$1,168,330, after accruing liabilities totaling \$1,499,745 for claims payable.

Agency Funds. The Sheriff maintains several agency funds in order to account for monies collected on behalf of others. The three primary funds are the Tax Collector fund, the Sheriff's Account fund, and the Delinquent Compensation fund.



The Tax Collector fund accounts for the distributions to taxing agencies of monies collected for property taxes, sales taxes, licenses and permits, fees and forfeitures, and other miscellaneous items in the Sheriff's capacity as Tax Officer Tax Collector. Over the past 5 years, the collections in this fund have increased significantly. During 1991, the Tax Collector fund received \$43,034,800 from the public in the form of taxes, fees, licenses and permits and disbursed \$434,896,800 to the various taxing bodies in the year.

The Sheriff's Account fund received \$ 18,717,519 in judgments and judicial sales and disbursed \$8,088,478 to the applicable litigants, defendants, attorneys, and appellants.

Finally, the Sheriff's employees participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. During 1991, net deposits and withdrawals increased the balance in the fund by \$821,924, leaving an asset portfolio of \$1,295,243 at year-end. These investments are managed by an outside trustee.

Debt Administration. Keeping with the Sheriff's longstanding position of funding operations currently, at year-end the Sheriff had only one bond issue outstanding. These Certificates of Indebtedness were originally issued in 1991 by the Law Enforcement District to provide funding for major capital outlays and improvements. During 1991, the outstanding debt was refunded in order to take advantage of more favorable interest rates as well as to free up \$400,000 held in reserve. At June 30, 1991, \$2,295,000 of these certificates were outstanding, maturing in segments through the year 2000 and bearing interest rates ranging from 4.00 to 5.15 percent.

Overall, the annual debt service requirements, including principal and interest, of the Sheriff for each of the next five years will average \$846,000. The net debt per capita and the rate of debt service expenditures to General Government expenditures continue to show a downward trend, dropping to \$1.00 and 1.19 percent, respectively.

Cash Management. The Sheriff has two options concerning idle cash: (1) invest it in statutory allowed securities, or (2) allow it to stay in FDIC insured accounts earning interest at a rate of 25 basis points above the average 91 day Treasury Bill rate less 10.0% for FDIC reserve requirements. During 1991, with interest rates retreating from previous years' lows, we decided to continue taking advantage of the rate increases and become more active in investing idle funds. As a result, the investment portfolio has grown from \$26,477,764 at June 30, 1990 to \$39,533,489 at June 30, 1991. Reclassifying the agency funds, the Sheriff's investment portfolio totals \$28,348,983. Thus, 93 percent of the cash available to the Sheriff's "operating" funds is invested. The average number of days to maturity of the portfolio at June 30, 1991 was 69 days with an average yield of 5.521.

State statute requires the Sheriff to have his deposits insured or collateralized at a rate of 100 percent at all times. During 1991, this requirement was complied with. As of June 30, 1991, the Sheriff had deposit balances of \$28,685,271 in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB). The investment portfolio noted above was also in the lowest risk category for investments due to the utilization of "joint" accounts at the Federal Reserve bank.



Risk Management. As noted above, the Sheriff maintains four internal service funds to account for its risk management activities. The first major fund is the Auto Loss and General Liability Fund. To protect against risks of loss, the Sheriff participates in the Louisiana Sheriff's Risk Management Program (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 \$3,000,000 for each loss year. Excess liability coverage is in effect for losses reported up until August 31, 1998. After that date, once the aggregate loss is met, the Sheriff is completely self-insured. For auto loss claims, the Sheriff is 100 percent self-insured.

The second major fund is the Group Health and Life Insurance fund. Under this program, which is administered by a third party service agent, the Sheriff is self-insured for claims reported during the year up to the stop-loss amount of \$100,000 per person. Excess liability for claims over the stop-loss amount is provided for through a commercial insurance policy. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. The Sheriff continues to utilize the expertise of a medical plan administrative consulting group in order to monitor the financial health of the program. On January 1, 1996, the Sheriff switched third-party service agents, resulting in substantial savings to the fund through reduced administrative costs. This can be seen in the current year net income of \$1,340,328.

OTHER INFORMATION

Independent Audit. State statutes require an annual audit by independent certified public accountants. Such an audit has been performed and the opinion of the auditing firm on the Sheriff's financial statements is included in the Financial Section of this report. For the year ended June 30, 1997, an unqualified or "clean" opinion was issued.

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 1996 Comprehensive Annual Financial Report (CAFR). In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the program requirements, and we are submitting it to GFOA.

Acknowledgments. The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the comptroller, accounting, and administrative departments. We would like to express our appreciation to all members of the departments who assisted and contributed to this year's audit. Finally, credit should be given to you, Sheriff Lee, for your continued interest and support in planning and conducting the financial operations of the Sheriff's Office in a dedicated and responsible manner.

Respectfully submitted,



Newell D. Hammond
Comptroller



Paul C. Shores, CPA
Internal Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Jefferson Parish Sheriff,
Louisiana**

**For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1996**

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



Spice K. Savitsky
President

Jeffrey L. Egan
Executive Director

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

**SELECTED OFFICIALS OF THE SHERIFF'S OFFICE
June 30, 1997**

**Harry Lee
SHERIFF**

**Gerald Glendon
CHIEF ADMINISTRATIVE OFFICER**

**Willy Adams
ADMINISTRATIVE ASSISTANT**

**Harold Rowland
CHIEF DEPUTY COMPTROLLER**

**Craig Tullens
OPERATIONS COMMANDER**

**John Day
TECHNICAL SERVICES**

**Ross Farington
FLEET MANAGEMENT**

**August Christy
SPECIAL INVESTIGATIONS COMMANDER**

**Robby Claiborne
LABORATORY COMMANDER**

**James Miller
INTERNAL MANAGEMENT COMMANDER**

**Richard Rochiger
CRIMINAL INVESTIGATIONS COMMANDER**

**Clay Roberts
CORRECTIONS COMMANDER**

**B. Charles Fortin
PUBLIC INFORMATION**

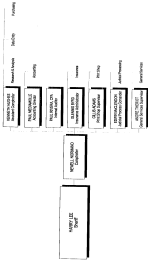
**G. Anthoniel Lopez
ATTORNEY**

**Calvin Landry
COMMUNITY RELATIONS COMMANDER**

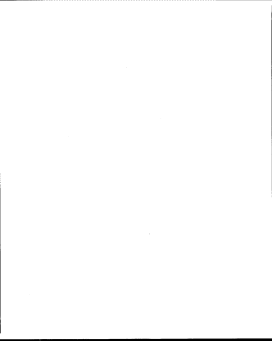
**James Wood
PERSONNEL DIRECTOR**

JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART

Chief Deputy/Comptroller and Staff



FINANCIAL SECTION



REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS
& PROFESSIONAL CORPORATION

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INDEPENDENT AUDITOR'S REPORT

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the accompanying general purpose financial statements of the Jefferson Parish Sheriff as of June 30, 1997, and for the year then ended, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Jefferson Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson Parish Sheriff as of June 30, 1997, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated November 11, 1997, on our consideration of the Jefferson Parish Sheriff's internal control over financial reporting, and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Jefferson Parish Sheriff taken as a whole. The accompanying schedule of

expenditures of federal, state, and local awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Also, the combining statements and individual fund and account group schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Jefferson Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The statistical data listed in the Table of Contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Jefferson Parish Sheriff. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, accordingly, we express no opinion on it.

Robson & Company

Metairie, Louisiana

November 11, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS

JEFFERSON COUNTY SHERIFF'S OFFICE
 GREENSBORO, NORTH CAROLINA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1997

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$ 23,181	\$ 13,683	\$ 20,175	\$ 19,701
State of Insurance	0	0	0	0
Investments	843,189	2,483,108	0	7,796,831
Accounts receivable	8,111,980	132,000	0	16,788
Due from other funds	434,881	9,881	0	0
Inventory	0	13,294	0	0
Other assets	11,286	0	0	0
Land, buildings and equipment	0	0	0	0
Assets available for sale	0	0	0	0
Other funds	0	0	0	0
Amounts to be provided for retirement of general long-term debt	0	0	0	0
TOTAL ASSETS AND OTHER DEBITS	\$ 9,664,528	\$ 2,658,877	\$ 20,175	\$ 8,813,320
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities				
Bank overdraft	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	711,887	4,888	0	0
Accrued payroll and deductions	1,123,909	0	0	0
Due to other funds	41,487	158,088	0	0
Due to other governments	0	0	0	0
Due to taxing bodies and others	0	0	0	0
Deferred taxes	44,687	0	0	0
Deferred compensation payable	0	0	0	0
Compensated absence payable	0	0	0	0
Claims and judgments payable	0	0	0	0
General obligation bonds payable	0	0	0	0
Capital assets payable	0	0	0	0
Total Liabilities	2,923,970	582,074	0	0
Fund Equity and Other Credits				
Investment in general fund assets	0	0	0	0
Retained earnings	0	0	0	0
Retained for self-insurance	0	0	0	0
Fund balances				
Retained for inventory	0	13,294	0	0
Retained for investments	1,843,189	192,428	0	0
Retained for debt service	0	0	21,175	0
Retained for construction	0	0	0	8,074,788
Unreserved - designated	8,071,289	0	0	0
Unreserved - undesignated	8,093,089	2,104,710	0	0
Total Fund Equity	17,948,647	2,389,432	21,175	8,074,788
Total Fund Equity and Other Credits	17,948,647	2,389,432	21,175	8,074,788
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	\$ 9,664,528	\$ 2,658,877	\$ 20,175	\$ 8,813,320

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH GOVERNMENT'S FINANCIAL STATEMENTS

CONSISTING OF STATEMENTS OF RECEIPTS, EXPENDITURES, AND FUND BALANCES AND A STATEMENT OF FUND TYPES FOR THE YEAR ENDED JUNE 30, 2007

DETAILS	GOVERNMENTAL FUND TYPES				TOTALS	
	GENERAL	SPECIAL SERVICES	DEBT SERVICE	CAPITAL PROJECTS	STATE GOVT	LOCAL GOVT
REVENUES						
Taxes	\$ 2,645,000	0	0	0	2,645,000	2,645,000
Investment	11,000,000	1,000,000	0	0	12,000,000	12,000,000
Grants, grants, fees, contributions	10,000,000	10,000,000	0	0	20,000,000	20,000,000
Fees and licenses	0	1,000,000	0	0	1,000,000	1,000,000
Miscellaneous	1,000,000	10,000	2,000	10,000	2,010,000	2,010,000
TOTAL REVENUES	14,645,000	11,010,000	2,000	10,000	25,667,000	25,667,000
EXPENSES						
Tuition						
Elementary services	100,000	200,000	0	0	300,000	300,000
High school	40,000,000	1,000,000	0	200,000	41,200,000	41,200,000
High school services	0	0	0	0	0	0
Miscellaneous	100,000	0	0	0	100,000	0
State tuition	0	0	400,000	0	400,000	400,000
Various school district	0	0	100,000	0	100,000	100,000
TOTAL TUISION	100,000	1,200,000	400,000	0	1,600,000	1,600,000
EXPENSES OTHER THAN TUISION	4,700,000	2,000,000	800,000	100,000	7,600,000	7,600,000
OTHER REVENUES AND RESOURCES						
Operating transfers in	100,000	20,000	40,000	1,000,000	4,200,000	5,000,000
Operating transfers out	(40,000,000)	(10,000,000)	(100,000)	0	(5,000,000)	(50,000,000)
TOTAL OTHER REVENUES AND RESOURCES	(39,900,000)	(9,800,000)	(60,000)	1,000,000	(2)	0
EXPENSES OTHER THAN TUISION AND OPERATING TRANSFERS	4,700,000	2,000,000	800,000	1,000,000	8,500,000	8,500,000
FUND BALANCE						
Beginning of year	1,000,000	1,000,000	1,000,000	5,000,000	10,000,000	18,000,000
Real and equity transfer	100,000	(100,000)	0	0	0	0
Total year	\$ 1,100,000	\$ 900,000	\$ 1,000,000	\$ 5,000,000	\$ 10,000,000	\$ 18,000,000

The accompanying notes are an integral part of this statement.

STATEMENT OF FINANCIAL POSITION
 AND BALANCE SHEET

FOR THE YEAR ENDED 31/03/2014 AND 31/03/2013
 WITH STATEMENT OF FINANCIAL PERFORMANCE
 AND STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 31/03/2014

STATEMENTS	2013 BALANCE SHEET				
	2013	2012	2013	2012	2013
ASSETS					
Fixed assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Current assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
LIABILITIES					
Capital	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Reserves	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
NET ASSETS	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
 METINA, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN RETAINED EARNINGS - PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 1997

REVENUES	INTERNAL SERVICE	
	JUNE 30, 1997	JUNE 30, 1996
Service charges	\$ 9,979,067	\$ 9,516,000
Miscellaneous	240,783	499,822
TOTAL REVENUES	<u>10,219,850</u>	<u>10,015,822</u>
EXPENSES		
Claims and judgments	8,828,127	8,823,100
Administrative expenses	834,358	698,520
Provision	68,898	0
Miscellaneous	497,700	328,807
TOTAL EXPENSES	<u>10,229,083</u>	<u>9,850,427</u>
OPERATING INCOME	(9,233)	165,395
NONOPERATING REVENUES		
Interest income	450,356	344,663
INCOME BEFORE OPERATING TRANSFERS	441,123	510,058
OPERATING TRANSFERS IN	0	0
NET INCOME	441,123	510,058
RETAINED EARNINGS		
Beginning of year	1,667,378	1,449,060
End of year	<u>\$ 2,108,499</u>	<u>\$ 1,959,118</u>

The accompanying notes are an integral part of this statement.

EDITHSON PARKER MURPHY'S OFFICE
 CRETINA, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS— PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 1997

	INTERNAL SERVICE	
	JUNE 30, 1997	JUNE 30, 1996
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 29,029	\$ 472,942
Adjustments to reconcile operating income from local cash provided by (used for) operating activities:		
Add back to benefits for bad debt	455,980	390,883
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(1,548)	(236,982)
Due from other funds	49,341	(46,891)
Other assets	(14,700)	(17,188)
Increase (decrease) in accounts payable	3,899	0
Claims payable	1,364,289	1,892,943
Net adjustments	1,798,151	1,715,625
NET CASH USED FOR OPERATING ACTIVITIES	<u>1,779,126</u>	<u>1,699,624</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating transfers in	0	0
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(1,711,021)	(44,894,727)
Revisions of investments	264,261,117	45,138,974
Interest received	195,340	219,797
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>1,254,436</u>	<u>(1,535,956)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	<u>116,436</u>	<u>119,047</u>
CASH AND CASH EQUIVALENTS		
Beginning of Year	494,500	471,463
End of Year	<u>\$ 610,936</u>	<u>\$ 590,510</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES		
Decrease in accounts receivable due to write-off of bad debt	\$ 445,343	\$ 194,889
Effect on net income for changes in bad debt expense	411,343	204,882
TOTAL	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
GRITNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 2) 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 fines on behalf of other governmental entities. The Parish Council does not have the authority to approve or modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and incur debt without the approval of the Parish Council.

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

2. Description of Activities

As the Chief Executive Officer of the Law Enforcement District of the Parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, arrests, 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 executes 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 license, state revenue sharing, bonds, operations licenses, fines, costs and board fees/licenses imposed by the local district courts.

3. Fund Accounting

The Sheriff uses funds and account groups 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. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect an expendable available financial resource.

The Sheriff's fund types have been classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund-type".

JEFFERSON PARISH SHERIFF'S OFFICE
CHITNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

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), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the Sheriff not accounted for in some other fund.

Proprietary funds are used to account for financing of goods or services provided by one department to other departments of the Sheriff (internal service fund - self-insurance) on a cost-reimbursement basis.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Agency funds generally are used to account for assets that the government holds on behalf of others in their right, such as taxes, cash loans, fees, etc.

4. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present revenues (i.e., revenues and other financing sources) and expenses (i.e., expenditures and other financing uses) in net current assets.

The proprietary fund type is accounted for on a flow of resources economic management focus. With this measurement focus, all assets and liabilities associated with the operation of this fund type are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into a retained earnings component. Proprietary fund type operating statements present revenues (i.e., revenues) and expenses (i.e., expenses) in net total assets.

In accordance with GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting", it is the policy of the Sheriff's position, funds to apply all applicable GASB pronouncements, as well as all Financial Accounting Standards Board (FASB) statements, interpretations, accounting principles board opinions and accounting research bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual 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. Property taxes and sales taxes are considered available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for unencumbered interest on general long-term debt, which is recognized when due, and certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

The accrual basis of accounting is utilized by the proprietary fund type. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

The Sheriff may also report deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable and available" criteria for recognition in the current period. Deferred revenues also arise when revenues are received by the government before it has a legal claim to them, as when grant moneys are received prior to the occurrence of qualifying responsibilities. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the revenues, the liability of deferred revenue is removed from the combined balance sheet and revenue is recognized.

5. Budget and Dispositive Accounting

Fund budgetary accounting is employed as a management control device during the year for the General and Special Revenue Funds (except for the three Federal grant funds). Budgets are legally adopted for the funds through a resolution authorized by the Sheriff. Budgetary data for the Federal Grant, Special Revenue Funds are not presented since the funds are budgeted over the life of the respective grant and not on an annual basis. Formal budgetary accounting is not employed for the Debt Service Fund because effective control is alternatively achieved through the indicative provisions of the certificate.

Expenditures may not exceed budgeted appropriations at the fund level. Appropriations which are not expended are unencumbered lapse at year end.

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

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General and Special Revenue Funds. Encumbrances outstanding at year end are reported as reservations of fund balance because they do not constitute expenditures nor liabilities.

3. Cash and Investments

Cash and cash equivalents shown on the face of the Combined Balance Sheet include amounts in demand deposits and petty cash.

Investments are stated at cost or amortized cost, except for investments in the Deferred Compensation Agency Fund, which are reported at market value.

Louisiana Revised Statutes (L.S.A. RS 10:2150) authorize the Sheriff to invest in (1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the Federal government, (2) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by Federal agencies or U.S. government instrumentalities, (3) direct security repurchase agreements of any Federal bank entry only securities, (4) time certificates of deposits of state banks organized under the laws of Louisiana and not trust banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations, (5) insured or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, or (6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the five highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investments may be made except in connection with a financing program approved by the State Bond Commission.

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, or be cash equivalents.

4. Pooled Assets

The Sheriff 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 sub-funds of the Tax Collection Agency Fund as "Share of Bureau Pool". Sub-funds with a negative share report the advance as an inter-fund payable and the Property Tax Sub-Fund, which has been determined to be the receivable fund by management, reports an off-setting inter-fund receivable. Accumulated interest and fiscal charges which have not yet been allocated to the various funds are noted against the pool's cash and investment to arrive at "net pooled assets".

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans, if any, are classified as "due from receivables/payables".

10. Advances to Other Funds

Measurement positions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance credit account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

11. Inventories

The cost of material and supplies acquired by governmental funds (except for the Commissary Sales Special Revenue Fund) are recorded as expenditures at the time of purchase. The inventory of such materials and supplies as June 30, 1997 would not be material to the financial statements.

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

12. Fixed Assets

Fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related asset is reported in the general fixed asset account group. All purchased fixed assets are valued at cost, where historical records are available, and at estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are not capitalized.

Assets in the general fixed asset account group are not depreciated.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

13. Compensated Absences

Vested or accumulated vacation, sick leave and related items that are expected to be liquidated with expendable available financial resources are to be reported as an expenditure and a liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation, sick leave and related items that are not expected to be liquidated with expendable available financial resources are to be reported in the general long-term debt account group. No expenditure is reported for these amounts as they will be funded through future years' revenues rather than with "expendable available financial resources". In addition, GASB Statement No. 33 requires the accrual of salary-related costs that will ultimately be paid by the Sheriff at the time vested compensated absences are liquidated. This amount is included in the compensated-absences liability recorded in the general long-term debt account group.

14. Long-term Obligations

For long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

15. Fund Equity

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use. Designations represent tentative plans for future uses of financial resources.

16. Interfund Transactions

Quasi-internal transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecouping or nonrevenue permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

17. Total Columns on Combined Statements

Total columns on the general purpose financial statements are captioned "management only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial positions, results of operations or changes in cash flows in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Total fund eliminations have not been made in the aggregation of this data.

18. Comparative Data

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Sheriff's financial position and operations.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE B - STewardSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET

In accordance with the Louisiana Local Government Budget Act (LSA-RS 49:1001), the procedures used by the Sheriff in establishing the budgetary data reflected in the financial statements include public notice of the proposed budget, public inspection, and public hearings. The budget is then legally adopted by the Sheriff through a formal implementation letter. All amendments to the budget must also be approved by the Sheriff. Budgeted amounts included in the accompanying statements are as originally adopted or as finally amended by the Sheriff as of June 30, 1997.

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Annual and Budget (Budgetary Basis) - General and Special Revenue Fund Types presents comparisons of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used in present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in income (deficiency) of revenues and other sources over expenditures and other uses for the year ended June 30, 1997, is presented below.

	General		Special Revenue	
Reconciling items of revenues and other sources over expenditures and other uses (budgetary basis)	4	41,886	4	(5,814)
ADJUSTMENTS				
Basis differences				
To adjust the amount of sales taxes		109,104		0
To adjust expenditures for capital facilities		(100,000)		0
To adjust expenditures for payroll account		(100,100)		0
Timing differences				
To adjust for expenditures		78,629		(88,470)
Entity differences				
To reconcile source of revenues and other sources over expenditures and other uses to the non-budgeted basis		0		61,887
Reconciling items of revenues and other sources over expenditures and other uses (GAAP basis)	4	189,419	4	(32,407)

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

EXPENDITURES IN EXCESS OF APPROPRIATIONS

The following funds had expenditures in excess of appropriations for the year ended June 30, 1997:

	Expenditures	Budget	Excess
Special Revenue Funds			
Commissary Sales	\$ 395,070	\$ 384,000	\$ 11,070
Drug Incentives	1,094,882	1,051,000	(43,882)

Expenditures exceeded appropriations in the Commissary Sales fund due to sales exceeding budget. Additional inventory and supplies were purchased with excess revenues. The Drug Incentives fund's excess occurred primarily in vehicles, due to the Sheriff authorizing the purchase of additional vehicles late in the year. All of the excesses noted were absorbed by available fund balance.

DEFICIT FUND BALANCE/RETAINED EARNINGS

As June 30, 1997, the Auto Loan and General Liability Insured Service Fund has a deficit retained earnings of \$497,530. The deficit resulted from a few unusually large settlements. The deficit is expected to be erased in the next fiscal year through additional transfers from the General Fund.

NOTE C - DEPOSITS AND INVESTMENTS

At fiscal year end, the carrying amount of the Sheriff's deposits was \$27,346,577 and the bank balance was \$28,490,271. The bank balance is categorized as follows:

Category	Bank Balance
Amount insured by FDIC, or collateralized with securities held by the Sheriff's agent on the Sheriff's name	\$ 26,840,070
Amount collateralized with securities held by the pledging financial institution's trust department or agent on the Sheriff's name	0
Uncollateralized (outside letters of credit collateralized with securities held by the pledging financial institution but not to the Sheriff's name)	0
Total Bank Balance	<u>\$ 28,490,271</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE C - DEPOSITS AND INVESTMENTS (CONTINUED)

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

Investment Type	Category			Carrying Amount	Market Value
	1	2	3		
U.S. Government/Agency Short-Term Notes	\$ 11,000,000	\$ -	\$ -	\$ 11,000,000	\$ 11,000,000
Municipal	\$ 11,000,000	\$ -	\$ -	11,000,000	11,000,000
Mutual Funds				3,200,243	3,200,243
Louisiana Asset Management Fund				4,502,491	4,502,491
Total Investments				<u>\$ 29,702,734</u>	<u>\$ 29,702,734</u>

The mutual fund investments are held by the Deferred Compensation Plan Agency Fund under the administration of a Plan Trustee. The Sheriff also has investments in shares of the Louisiana Asset Management Fund (LAMF), a state sponsored mutual investment pool. Because these investments are not evidenced by securities that exist in physical or book entry form, they are not categorized.

NOTE D - POKERED ASSETS

A reconciliation of pokered assets held in the Reserve Fund at June 30, 1997 is presented below:

Reserve Fund	Amount
Pokered Assets	
Cash	\$ 24,984,000
Investments	3,400,000
Accrued interest receivable	6,000
Less: unaffiliated interest and fiscal charges	(81,000)
Pokered Assets	<u>\$ 28,309,000</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE D - POOLED ASSETS (CONTINUED)

Agency Fund	Amount
Law Collection	
Miscellaneous Fees	\$ 31,500
Cash/Check Bonds	193,000
Fees	463,000
Printing and Filing	503,000
Property Tax	5,241,000
Sales Tax	20,849,000
Total Equity in Fund	<u>\$ 27,440,500</u>

NOTE E - RECEIVABLES

Receivables at June 30, 1997 consist of the following:

	General		Special Purpose		Capital Project		General Service		Agency		Total
Receivables											
Administrative	\$ 10,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 10,000
Auto Sales	1,000,000		0	0	0	0	0		0		1,000,000
Compensation	1,000,000		400,000	0	0	0	0		0		1,400,000
Contract Change, Inv. and Miscellaneous	1,000,000		0	0	0	0	0		0		1,000,000
Income	600,000		11,000	70,000	100,000	100,000	600,000		600,000		1,481,000
Intergovernmental	0		0	0	10,000	0	0		0		10,000
Investment and	100,000		100	0	0	0	0		0		100,100
School	1,000,000		421,000	70,000	400,000	400,000	600,000		600,000		3,821,000
Lawrence for availability	0		0	0	0	0	0		0		0
Receivables	<u>\$ 4,100,000</u>	\$	<u>\$ 421,100</u>	\$	<u>\$ 770,000</u>	\$	<u>\$ 490,000</u>	\$	<u>\$ 600,000</u>	\$	<u>\$ 5,381,100</u>

The Sheriff considers all receivables to be collectible, therefore, no allowance has been established for doubtful accounts. During the year, \$400,000 of delinquencies receivable were written off to bad debt expense in the General Service Funds (\$72,451) in the Auto Loan and General Liability Fund and \$140,124 in the Group Health Fund. These amounts are included in miscellaneous expense on the financial statements.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE F - FIXED ASSETS

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

Asset Category	Balance at Beginning of Year	Additions	Deletions	Balance at End of Year
Land	\$ 105,000	\$ 0	0	\$ 105,000
Building improvements	3,680,000	71,200	0	3,751,200
Equipment	9,496,000	100,000	(800,000)	9,796,000
Totals	<u>13,281,000</u>	<u>3,710,000</u>	<u>(1,799,000)</u>	<u>14,792,000</u>
Total	<u>\$ 13,281,000</u>	<u>\$ 3,710,000</u>	<u>\$ (1,799,000)</u>	<u>\$ 14,792,000</u>

NOTE G - OPERATING AGREEMENTS

The Sheriff entered into a site management agreement with Xerox Corporation on July 1, 1994. Xerox Corporation is to provide various management and maintenance services to the copiers on the premises for a base monthly charge of \$10,000 (adjusted each year for inflation). The term of the agreement is 36 months. Payments made under this agreement totaled \$131,314 for the fiscal year ended June 30, 1997. The agreement expires July 1, 1997, however, it has been extended on a month-to-month basis pending the award of a new contract.

The Sheriff entered into a noncancelable lease agreement for office space in a local mall for one of the districts. The lease began October 1, 1990 and has a term of 120 months. The lease payments are currently \$2,147 per month (as adjusted for inflation). The agreement also provides for the mall to reimburse the Sheriff the security details at the mall in an amount equal to the monthly rental fee. Payments made and security fees received under this lease for the fiscal year ended June 30, 1997 were \$21,058. Future payments and receipts for this lease are as follows:

	Amount
Next Five Years (est.)	
1998	\$2,147
1999	\$2,147
2000	\$2,147
2001	\$2,147
2002	\$2,147
Total	<u>\$10,735</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE G - OPERATING AGREEMENTS (CONTINUED)

The Sheriff has entered into a variety of other operating leases for vehicles and equipment. Payments made under these leases totaled \$ 317,719 for the fiscal year ended June 30, 1997. The combined minimum payments due under these agreements are as follows:

	<u>Amount</u>
Fixed Year Ending June 30	
1997	118,077
1998	112,143
1999	89,204
2000	<u>38,295</u>
Total	<u>\$ 337,719</u>

The Sheriff has a month-to-month agreement with the City of New Orleans. The City provides the Sheriff with the use of its criminal history records system. Rental expense for the fiscal year ended June 30, 1997 was \$197,487.

NOTE H - LONG-TERM DEBT

1. General Obligation Bonds

The Sheriff issued \$1,000,000 in Refunding Certificates of Indebtedness in December 1990 to provide funds for the refunding of the outstanding 1990 Law Enforcement District Certificates of Indebtedness. These certificates are secured by, and are payable solely from, a pledge of the netted annual revenues of the Law Enforcement District of Jefferson Parish, above statutory, necessary and usual charges in each of the fiscal years through June 30, 2000. At June 30, 1997, \$212,179 was available in the Debt Service Fund to service the debt.

Certificates outstanding at June 30, 1997 are as follows:

<u>Description</u>	<u>Interest Rate</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>
Law Enforcement District Refunding Certificates of Indebtedness - Series 1990	4 1/2 to 4.75%	<u>\$ 1,000,000</u>	<u>\$ 787,821</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE 18 - LONG-TERM DEBT (CONTINUED)

Annual debt service requirements to maturity, including interest of \$245,812, are as follows:

	Amount
Fixed Term Debt, Inc. B.	
1998	\$95,000
1999	\$97,440
2000	\$53,372
Total	\$245,812

There are a number of limitations and restrictions contained in the bond indenture which the Sheriff is in compliance with as of June 30, 1997.

2. Compensated Absence

Employees accrue vacation leave at the rate of 12 to 18.2 days per year, according to years of service with the Sheriff's office. A maximum of 90 days of vacation leave can be carried forward for those taking at or above captain and 40 days for all others. Upon termination or retirement, employees can receive payments for unused accumulated vacation leave. Sick leave is accrued at the rate of 24 days per year for all employees. Upon termination or retirement, employees can receive payments for unused accumulated sick leave at varying rates, depending upon the amount of sick leave accumulated. The related costs associated with the future payments of compensated absences are computed at the rate of 12%. The accumulated liability as of June 30, 1997 is as follows:

	Amount
Accrued vacation leave	\$ 7,543,380
Related costs	\$95,700
Total	\$ 7,639,080

3. Capital Leases

The Sheriff has entered into lease agreements as leases for financing the acquisition of office equipment. These lease agreements qualify as capital leases for accounting purposes (title transfer at the end of the lease) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE 11 - LONG-TERM DEBT (CONTINUED)

The following is an analysis of equipment leased under capital leases as of June 30, 1997:

	General Fixed Assets
Complete equipment	\$ 11,100

The following is a schedule of the future minimum lease payments under this capital lease, and the present value of the net future minimum lease payments at June 30, 1997.

	General Long-term Debt
Equipment Leases (see 10)	
1998	\$ 11,700
1999	11,700
2000	10,000
Total minimum lease payments	33,400
Less amount representing interest	(22,100)
Present value of future minimum lease payments	\$ 11,300

4. 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, 1997.

Type of Debt	Balance, July 1, 1996	Additions (Reductions)	Balance, June 30, 1997
Debt on obligation bonds	\$ 2,995,000	\$ (970,000)	\$ 2,025,000
Compensated absences	7,000,000	900,000	7,900,000
Capital leases	100,000	(20,000)	80,000
Total	\$ 10,095,000	\$ (90,000)	\$ 9,905,000

JEFFERSON PARISH SHERIFF'S OFFICE
GRIFTA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE I - TAXES PAID UNDER PROTEST

The unacrued balances due to taxing bodies and others at June 30, 1997 include \$804,360 of taxes paid under protest. For June 30, 1997, this amount represents guaranteed sales taxes of \$343,347 and protested ad valorem taxes of \$461,013. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LSA-RS 47:211) requires the Tax Collector to pay interest at 2 percent per annum on the amounts held. These funds are held in the Tax Collector Agency Fund pending resolution of the protests.

NOTE J - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES/RETAINED EARNINGS

Explanations of the nature and purpose of the reserves and designations of fund balances/retained earnings are as follows:

1. **Retained Earnings - Reserved for Self-Insurance**

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

2. **Fund Balance - Reserved for Inventory**

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

3. **Fund Balance - Reserved for Contingencies**

This reserve represents contingencies outstanding at June 30, 1997 for the expenditure of funds obligated by open purchase orders and unperformed contracts.

4. **Fund Balance - Reserved for Debt Service**

This reserve represents monies set aside to fund future debt service payments.

5. **Fund Balance - Reserved for Construction**

This reserve represents monies set aside from the 1/10 cent sales tax for construction of an \$88 MILL radio system.

6. **Fund Balance - Designated**

\$7,711,280 of the General Fund's fund balance have been designated to reflect management's plans for financing future projects as follows:

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE K - TAXES AND COMMISSIONS (CONTINUED)

1. Ad Valorem Tax

In lieu of a collection of 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 additional improvements are assessed at 10 percent of its fair market value, and other property at 15 percent of its fair market value. A homestead exemption is in effect which essentially makes the first \$7,000 of assessed value exempt from taxes.

The number of mills levied on the 1996 and 1995 tax rolls was 8.25.

NOTE L - STATE REVENUE SHARING

State revenue sharing funds provided by Article 3, § 26 of the State Constitution totaling \$9,445,040 were received during the year and distributed by the Tax Collector Agency (TCA) as follows:

Expenditure	Amount
Total:	
Revenue (TCA)	86,211
Revenue Funds:	
Anticipated District No. 1	1,884
Cancer	81,251
Council	4,889,773
Public School System	1,881,884
Sheriff	1,286,112
Water District No. 1	67,814
Other:	
Water & Sewer Levee District	25,402
Various state activities (TCA)	276,186
Total	<u>9,445,040</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE H - INTERFUND TRANSACTIONS

RECEIVABLES/PAYABLES

Individual balances due from/to other funds at June 30, 1997 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	41,281	41,281
Special Revenue Funds		
Commissary Sales	0	30,466
Drug Enforcement	9,800	133,899
Federal Grants Fund	0	132,256
	<u>9,800</u>	<u>296,621</u>
Proprietary Funds		
Group Health and Life Program	40,281	1,000
Agency Funds		
Arrests Deposit	1,000	0
Narrative Salaries	0	9,800
Arrests Processing and Booking Fund	0	11,800
Courtroom Construction	0	30,466
	<u>1,000</u>	<u>52,066</u>
Total	<u>\$ 92,562</u>	<u>\$ 500,233</u>

Amounts due to the General Fund from the various Agency Funds are included in accounts receivable of the General Fund and in amounts due to taxing bodies and others to the Agency Funds. The amounts include sales taxes receivable, ad valorem taxes receivable, fees, commissions, interest, etc.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE 4 - INTERFUND TRANSACTIONS (CONTINUED)

OPERATING TRANSFERS

A summary of operating transfers by fund type for the fiscal year ended June 30, 1997 is as follows:

Fund Type	Transfer To or From	Operating Transfers To	Operating Transfers Out
GENERAL FUND	Commission Sales	\$ 55,644	\$ -
	Auto Repair	-	60,000
	Multi-Appropriated Task Force	-	40,000
	Federal Grants Fund	-	176,000
	LEP (EO) State Training Fund	60,000	40,000
	Communications/Revenue Capital Project	-	1,000,000
		<u>115,644</u>	<u>1,216,000</u>
SPECIAL ACCOUNTS	Contingency Sales	-	50,000
	Auto Repair	50,000	-
	Multi-Appropriated Task Force	60,000	-
	Federal Grants Fund	25,000	-
		<u>135,000</u>	<u>50,000</u>
BLDG ACCT FUND	LEP (EO) State Training Fund	200,000	60,000
	CAPITAL PROJECTS		
Communications Revenue	General Fund	1,000,000	-
		<u>1,200,000</u>	<u>1,076,000</u>

NONFUND EQUITY TRANSFERS

A summary of nonfund equity transfers for the fiscal year ended June 30, 1997 is as follows:

Fund	Transfer From/To	Nonfund Equity Transfers To	Nonfund Equity Transfers Out
General Fund	Revenue Capital Fund	\$ 1,000,000	\$ -
Revenue Capital Fund	Nonfund	-	1,000,000
		<u>1,000,000</u>	<u>1,000,000</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE N - RISK MANAGEMENT

1. Auto Loss and General Liability

The Sheriff is exposed to various risks of loss related to loss, 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 cases are covered by insurance at the rate of \$100,000 per claim, with an aggregate stop-loss of \$100,000 for each loss year. Excess liability coverage is in effect for losses reported up until August 31, 1996. No excess coverage is available for losses reported after that date, thus, once the aggregate loss is met, the Sheriff is completely self-insured on general/professional liability cases.

For the majority of auto loss claims, it is the policy of the Sheriff not to purchase commercial or other insurance for the risks of losses to which it is exposed. Thus, the Sheriff is 100 percent self-insured. The costs of servicing the auto loss claims and making claims payments are accounted for in the Auto Loss and General Liability Internal Service Fund. The General Fund provides an "operating subsidy" to the fund to finance the claims expense. This subsidy is treated as a "quasi-revenue" transaction and, accordingly, is shown as an expenditure of the General Fund and a revenue of the internal service fund. The amount of the subsidy is calculated with consideration given to recent trends in actual claims experience of the Sheriff and, beginning in 1996, a provision for catastrophic losses.

At June 30, 1997, the Auto Loss and General Liability Internal Service Fund had a deficit retained earnings of \$181,204, after accruing an estimated \$1.76 million in claims and judgments payable. This amount includes a liability for claims incurred but not reported of \$1,206,876. These liabilities are based on the requirements of Financial Accounting Standards Board Statement No. 3, "Accounting for Contingencies", which requires that a liability for claims be recorded if information prior to the issuance of the financial statements indicates that it is probable and the amount of 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 decisions, and damage awards, the process used in computing claims liability does not necessarily result in exact amounts. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

Claims against the Sheriff have totaled approximately \$16,384,263 over the past five years, for which the Sheriff estimates it has \$5,764,683 left in pay. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

fiscal Year	Claims Payable at Beginning of Year	Current Year Claims and Changes in Liabilities	Claims Paid/Settled	Claims Payable at End of Year
1994-95	\$ 4,324,121	\$ 1,810,286	\$ 1,674,124	\$ 4,460,283
1995-96	1,892,284	1,991,441	1,828,211	4,055,514
1996-97	4,048,560	4,412,604	3,899,179	4,561,985

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

NOTE N - RISK MANAGEMENT (CONTINUED)

At June 30, 1997, the Auto Loss and General Liability Internal Service Fund had cash and investments of \$1,977,911 designated for payment of these claims. See Note C for additional information on the Sheriff's deposits and investments.

2. 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 claims reported during the year up to the "stop-loss" amount of \$100,000 per person. Cost-sharing into the Fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These interfund "open items" are treated as quasi-external transactions and are shown on the financial statements as an expenditure to the General Fund and a revenue to the Internal Service Fund. Excess liability for claims over the stop-loss amount up to \$1,000,000 is provided for through a commercial insurance carrier. There were no claims in excess of the excess-liability coverage provided. At June 30, 1997, a liability of \$1,099,798 has been accrued, which represents the amount of claims reported to the service agent but not yet paid. The fund has retained earnings of \$3,148,330 at June 30, 1997 available to pay these claims.

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

Fiscal Year	Claims Payable at Beginning of Year	Current Year Claims and Damages Incurred	Claims Paid	Claims Payable at End of Year
1995-96	\$ 966,075	\$ 2,133,100	\$ 1,775,128	\$ 1,324,047
1996-97	1,324,047	1,998,518	1,248,668	1,984,918
1997-98	1,984,918	1,342,969	1,216,089	1,984,918

NOTE O - PENSION PLAN

1. Plan Description and Provisions

The Sheriff contributes to the Sheriff's Pension & Relief Fund (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). The System is a nonfiduciary public retirement system for the benefit of Sheriff's and their staffs, which is administered and controlled by a separate board of trustees. The System was established and provided for within L&S 11:217 of the Louisiana Revised Statutes.

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

The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Sheriff's Pension & Relief Fund, PO Box 7365, Monroe, Louisiana 70219-3161 or by calling (318) 361-3188.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE G - PENSION PLAN (CONTINUED)

2. Funding Policy

In addition to ad valorem and insurance premium taxes that are remitted to the System (which constitute the major funding of the System), plan members are required by state statute to contribute 8.7 percent of gross salary and the Sheriff is required to contribute at an actuarially determined rate. The current employer's rate is 8 percent of covered payroll. Of the employee's 8.7 percent, the Sheriff contributes 7 percent. The contributions for the year ended June 30, 1997 were as follows:

	Amount	Percent of Covered Payroll
Employee	\$ 393,156	1.80%
Employer	\$ 4,048,548	15.80%

The Sheriff's contributions for the previous two fiscal years were \$4,071,600 (1.9%) and \$3,645,190 (1.7%), which equaled the required contributions for each year.

NOTE H - POST-EMPLOYMENT BENEFITS

In addition to the pension benefits described in Note G, the Sheriff provides optional post-employment health-care and/or life insurance benefits to all employees who retire from the Sheriff under the same restrictions as to the above note and to employees eligible for "COBRA". As of June 30, 1997, there were 94 retired employees participating in the post-employment health-care and life plan.

The benefits for the covered employees are provided through a self-insurance program (see Note F) whose monthly premiums are paid jointly by the employees/retirees and the Sheriff. The cost of providing these benefits for the retirees is not ascertainable from the cost of providing benefits for active employees and are recorded on a pay-as-you-go ("pay") basis.

NOTE I - DEFERRED COMPENSATION PLAN

The Sheriff offers his employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are jointly paid or made available to the employee or other beneficiary solely by the property and rights of the Sheriff (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Sheriff's general creditors. Participants' rights under the plan are equal to those of general creditors of the Sheriff to an amount equal to the fair market value of the deferred account for each participant.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE Q - DEFERRED COMPENSATION PLAN (CONTINUED)

It is the opinion of the Sheriff's legal counsel that the Sheriff has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Sheriff believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The assets of the Plan at June 30, 1997 totaled \$3,299,140. Investments are managed by the Plan's trustee (Fidelity). The choice of the investment option(s) are made by the Plan participants.

NOTE R - COMMITMENTS AND CONTINGENCIES

1. 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 N, 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 Classification Section 178 - Claims and Judgments. Loss contingencies amounting to \$5,761,685 categorized as "probable" have been accrued in the Auto Loss and General Liability Internal Service Fund (see Note M).

2. Federal Financial Assistance

The Sheriff participates in certain federal financial assistance programs. The programs have been audited in accordance with the Single Audit Act of 1996. 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.

3. Intergovernmental Agreement - Dedication of Violator Police Proceeds to Jail Fund

Effective January 1, 1995, the Sheriff agreed to credit his share of the state-wide police commissions in the Parish of Jefferson to help fund the construction of a new jail. Commissions on the amount of money generated in the Parish are levied by the various warden in the State. Each month, the State sends an amount based on legislatively approved formulas to the Sheriff and other agencies in the Parish. The term of the agreement is for 18 months. For the year ended June 30, 1997, the Sheriff credited \$798,611. It is projected that another \$7,800,000 will be received to the Parish over the remaining 30 months of the agreement.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE 5 - EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The Jefferson Parish Council (a separate entity) provides the Sheriff with a certain amount of office space at no cost. In addition, the Parish is required by State statute to pay a certain amount of the Sheriff's Office operating expenses. During the fiscal year ended June 30, 1997, the Parish paid \$166,432 of operating expenditures on behalf of the Sheriff.

These expenditures are not recorded on the books of the Sheriff. The following is a breakdown of the expenditures paid during the fiscal year ended June 30, 1997.

Type of Expenditure	Amount
Utilities and telephone	\$ 21,450
Office supplies and equipment rental	9,000
Insurance premiums	11,980
Total	<u>\$ 42,430</u>

COMBINING STATEMENTS AND INDIVIDUAL
FUND AND ACCOUNT GROUP SCHEDULES

GENERAL FUND

This fund is the principal operating fund of the Sheriff's Office and is used to account for the financial resources and expenditures not accounted for in any other fund.

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

**GENERAL FUND
BALANCE SHEET
JUNE 30, 1997**

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and cash equivalents	\$ 21,000	\$ 87,689
Investments	5,814,884	5,895,019
Accounts receivable		
All vehicle taxes	70,880	81,418
Sales taxes	2,434,811	2,669,709
Intergovernmental	1,708,180	1,823,499
Service charges, fees, and contributions	4,825,139	4,386,674
Interest	100,765	43,420
Other	108,748	138,793
Due from other funds	664,013	81,887
Other assets	11,766	4,819
TOTAL ASSETS	<u>10,968,706</u>	<u>14,868,618</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 711,181	\$ 581,791
Accrued payroll and deductions	1,752,686	1,489,481
Due to other funds	14,887	116,679
Deferred revenue	65,867	46,867
Total Liabilities	<u>2,544,611</u>	<u>2,234,719</u>
FUND BALANCES		
Reserved for contingencies	1,883,444	561,364
Unreserved - Designated for:		
All other vehicle system construction	4,540,000	5,540,000
Mortgaging of fixed grant	500,000	473,000
Telephone and computer upgrades	0	400,000
Plant fund reserved	100,000	100,000
Management plans expenditures	2,811,389	88,439
Deferred maintenance	8,270,751	7,895,678
Total Fund Balances	<u>10,968,706</u>	<u>14,868,618</u>
TOTAL LIABILITIES & FUND BALANCES	<u>10,968,706</u>	<u>14,868,618</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 METLA, LOUISIANA

GENERAL FUND - STATEMENT OF
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (GAAP BASIS)
 FOR THE YEAR ENDED JUNE 30, 1997

	1997	1996
REVENUES		
Taxes	\$ 26,411,258	\$ 23,975,429
Intergovernmental	11,292,782	11,279,891
Service charges, fees and commissions	20,981,206	20,916,204
Miscellaneous	2,913,442	2,447,204
TOTAL REVENUES	<u>61,608,798</u>	<u>58,618,728</u>
EXPENDITURES		
Current		
Community services	189,848	185,203
Public safety	66,798,128	61,115,892
Intergovernmental	888,046	-
State Service		
Principal	26,596	22,263
Interest and fiscal charges	9,112	18,086
TOTAL EXPENDITURES	<u>67,911,630</u>	<u>62,341,344</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-6,302,832</u>	<u>-3,722,616</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	118,711	11,329
Operating transfers out	(1,128,941)	(2,895,241)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,010,230)</u>	<u>(2,883,912)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	792,602	3,861,302
FUND BALANCE		
Beginning of year	16,608,274	12,948,111
Residual equity transfers	14,821	-
End of year	<u>\$ 16,623,095</u>	<u>\$ 12,948,111</u>

DE FERRON FABRIE BENEVOLENTS
 CIRCULAR REPORTING

GENERAL FUND STATEMENT OF
 REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE

ACTUAL AND BUDGET (PROBABLE BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020

	AMOUNTS IN DOLLAR BASIS					
	ACTUAL		ACTUAL PROBABLE BASIS	APPROX. BUDGET	VARIANCE FUNDING AND ENCUMBRANCES	
REVENUES						
Taxes	\$ 2,071,148	\$	1,821	\$ 2,072,969	\$ 2,072,969	\$ (1)
Intergovernmental	1,200,591		86,124	1,286,715	1,286,715	86,124
Grants, charges, special assessments	81,013,888		1,000,000	82,013,888	82,013,888	1,000,000
Miscellaneous	200,540		1	200,540	200,540	1
TOTAL REVENUES	<u>2,273,167</u>	<u></u>	<u>1,826</u>	<u>2,560,008</u>	<u>2,560,008</u>	<u>286,841</u>
EXPENSES						
Taxes	\$ 2,248	(\$ 2,248)	\$ 2,248	\$ 2,248	\$ 2,248	\$ 0
Contractual services	66,848		67,884	67,884	67,884	1,036
Public safety	6,628,128		6,700,000	6,700,000	6,700,000	71,872
Intergovernmental	666,000		670,000	660,000	660,000	(4,000)
Information	6,000		6,000	6,000	6,000	0
Printing	6,000		6,000	6,000	6,000	0
Interest and bond charges	9,000		9,000	9,000	9,000	0
TOTAL EXPENSES	<u>7,565,244</u>	<u>(\$ 2,248)</u>	<u>7,582,132</u>	<u>7,450,132</u>	<u>7,450,132</u>	<u>(132,102)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES						
	<u>1,707,923</u>	<u></u>	<u>1,243,874</u>	<u>1,109,876</u>	<u>1,109,876</u>	<u>598,047</u>
OTHER FUND CHANGES						
Transfer in from	16,714		16,714	16,714	16,714	0
Capital transfers	6,000,000		6,000,000	6,000,000	6,000,000	0
TOTAL OTHER CHANGES	<u>6,016,714</u>	<u></u>	<u>6,016,714</u>	<u>6,016,714</u>	<u>6,016,714</u>	<u>6,016,714</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES PLUS OTHER FUND CHANGES						
	<u>17,740</u>	<u></u>	<u>1,260,588</u>	<u>7,126,590</u>	<u>7,126,590</u>	<u>5,866,002</u>
FUND BALANCE						
Beginning of year	\$ 6,661,174	\$ 6,661,174	\$ 6,661,174	\$ 6,661,174	\$ 6,661,174	\$ 0
Transfers from other funds	66,848		66,848	66,848	66,848	0
Net change	<u>\$ 17,740</u>	<u>\$ 1,260,588</u>	<u>\$ 1,260,588</u>	<u>\$ 7,126,590</u>	<u>\$ 7,126,590</u>	<u>\$ 5,866,002</u>

**MISSISSIPPI GAMING BOARD'S OFFICE
MEMPHIS, TENNESSEE**

**GENERAL FUND
REVENUE AND EXPENSE**

**ACTUAL AND BUDGET OPERATIONAL BARS
FOR THE YEAR ENDED JUNE 30, 1997**

	COUNTY BARR ACTUAL	REVENUES BY BUDGETARY BAR	ACTUAL ON BUDGETARY BAR	AMOUNT BUDGET	REVENUE EXPENSE DIFFERENCE
TOTAL					
Revenues	\$ 1,088,000	0	\$ 808,000	\$ 1,075,000	\$ 173,000
Expenditures	1,075,000	75,000	808,000	1,075,000	\$ 67,000
	<u>2,163,000</u>	<u>75,000</u>	<u>1,616,000</u>	<u>2,150,000</u>	<u>1,063,000</u>
PERSONNEL OPERATIONAL					
Total		0	\$ 88,000	75,000	\$ 13,000
Fixed costs	\$ 88,000	0	\$ 88,000	75,000	\$ 13,000
Var. costs:		0	\$ 0	\$ 0	\$ 0
Hourly wages	1,204,700	0	1,204,700	1,204,700	0
Hourly overtime wages	200,000	0	200,000	200,000	0
Hourly cost of pension	78,000	0	78,000	78,000	0
Health insurance and other	15,700	0	15,700	15,700	0
Unemployment insurance	1,084,000	0	1,084,000	1,084,000	0
Total	<u>2,679,700</u>	<u>0</u>	<u>2,679,700</u>	<u>2,679,700</u>	<u>0</u>
Non-personnel salaries:		0	\$ 88,000	1,000,000	\$ 912,000
Other costs	1,000,000	100,000	1,000,000	1,000,000	0
	<u>1,000,000</u>	<u>100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>912,000</u>
OPERATIONAL BARR, BARR, AND OPERATIONAL					
Transportation:		\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
Tolls, parking, etc.	\$ 200,000	0	200,000	200,000	0
Fuel and maintenance	0	200,000	0	0	200,000
Tire maintenance	0	0	0	0	0
Transportation of materials	0	0	0	0	0
Loading and unloading of products	0	0	0	0	0
	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
MISCELLANEOUS					
Interest income	\$ 0	0	\$ 0	\$ 0	\$ 0
Public programs	0	0	0	0	0
Subscriptions	0	0	0	0	0
Equipment	0	0	0	0	0
Other	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>\$ 1,088,000</u>	<u>0</u>	<u>\$ 808,000</u>	<u>\$ 1,075,000</u>	<u>\$ 173,000</u>

**JOHN HOPKINS UNIVERSITY OFFICE
GENERAL LEDGER**

**GENERAL FUND
SCHEDULE OF EXPENDITURES**

ACTUAL AND BUDGET INFORMATION BASED
FOR THE YEAR ENDED JUNE 30, 2007

	ACTUAL		BUDGETED FOR FISCAL YEAR 2007		ACTUAL FOR FISCAL YEAR 2006		BUDGETED FOR FISCAL YEAR 2006	
	\$	%	\$	%	\$	%	\$	%
PERSONNEL SERVICES								
Program salaries	1,000,000		1,000,000		1,000,000		1,000,000	
TOTAL PERSONNEL SERVICES	<u>1,000,000</u>		<u>1,000,000</u>		<u>1,000,000</u>		<u>1,000,000</u>	
RESEARCHER								
Salaries - research	10,000		10,000		10,000		10,000	
Salaries - support activities	10,000,000		10,000,000		10,000,000		10,000,000	
Benefits	4,000,000		4,000,000		4,000,000		4,000,000	
Travel	5,000,000		5,000,000		5,000,000		5,000,000	
	<u>20,000,000</u>		<u>20,000,000</u>		<u>20,000,000</u>		<u>20,000,000</u>	
STAFF AND SUPPORT								
Office supplies	500,000		500,000		500,000		500,000	
Utilities	400,000		400,000		400,000		400,000	
Accounting	1,000,000		1,000,000		1,000,000		1,000,000	
Other	500,000		500,000		500,000		500,000	
	<u>2,400,000</u>		<u>2,400,000</u>		<u>2,400,000</u>		<u>2,400,000</u>	
STAFF AND SUPPORT SERVICES								
Advertising	100,000		100,000		100,000		100,000	
Business development	10,000		10,000		10,000		10,000	
Printing	10,000		10,000		10,000		10,000	
Travel	100,000		100,000		100,000		100,000	
Telephone	100,000		100,000		100,000		100,000	
Other	100,000		100,000		100,000		100,000	
Equipment maintenance	500,000		500,000		500,000		500,000	
Outside services	100,000		100,000		100,000		100,000	
Research - staff and general	10,000		10,000		10,000		10,000	
Travel and lodging	1,000,000		1,000,000		1,000,000		1,000,000	
Travel - research	1,000,000		1,000,000		1,000,000		1,000,000	
Other	500,000		500,000		500,000		500,000	
	<u>3,800,000</u>		<u>3,800,000</u>		<u>3,800,000</u>		<u>3,800,000</u>	
Travel								
Travel - advertising	500,000		500,000		500,000		500,000	
Travel - other	10,000		10,000		10,000		10,000	
	<u>510,000</u>		<u>510,000</u>		<u>510,000</u>		<u>510,000</u>	
Travel - other								
Business and development	100,000		100,000		100,000		100,000	
Printing	500,000		500,000		500,000		500,000	
Utilities	1,000,000		1,000,000		1,000,000		1,000,000	
	<u>1,600,000</u>		<u>1,600,000</u>		<u>1,600,000</u>		<u>1,600,000</u>	
TOTAL PERSONNEL SERVICES	<u>2,600,000</u>		<u>2,600,000</u>		<u>2,600,000</u>		<u>2,600,000</u>	
STAFF DEVELOPMENT								
Business/Personal Development	10,000		10,000		10,000		10,000	
Business/Personal Safety Training	10,000		10,000		10,000		10,000	
	<u>20,000</u>		<u>20,000</u>		<u>20,000</u>		<u>20,000</u>	
STAFF DEVELOPMENT SERVICES								
Travel	10,000		10,000		10,000		10,000	
Travel	10,000		10,000		10,000		10,000	
	<u>20,000</u>		<u>20,000</u>		<u>20,000</u>		<u>20,000</u>	
TOTAL PERSONNEL SERVICES	<u>2,620,000</u>		<u>2,620,000</u>		<u>2,620,000</u>		<u>2,620,000</u>	

SPECIAL REVENUE FUNDS

This fund type is used to account for specific revenues that are restricted to expenditures for particular purposes.

COMMISSARY SALES FUND

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

FINE AND DEPUTY FUND

In accordance with Louisiana Revised Statute 11:1403, the Sheriff can spend up to \$40,000 annually to promote youth or justice drug programs. These funds are accounted for through the Justice (Deputy) Fund.

FUND FOR REDEMPTION FUND

Under the Department of Justice's "Equitable Sharing of Federally Forfeited Property" program, the Sheriff receives 90 percent of proceeds realized from controlled property seized during law enforcement activities. Also, in accordance with Louisiana Revised Statute 11:150, the Sheriff receives 50 percent of the proceeds of controlled seized in cooperation with state-level law enforcement officials. These proceeds are to be used exclusively for law enforcement activities.

ILLIUM PROGRAM

The ILLIUM (Road Up for Drug Enforcement) Program allows Jefferson Parish citizens to reward up their state bills to the issuer when dollar. The money is collected by the Parish of Jefferson and credited to the Sheriff's Office to support an drug enforcement program.

WIRETAP AND DEPTAKE FUND

The Wiretap and Deftake Fund receives contributions from the public. The procedures used to benefit writers and authors of depts is filled in the line of duty.

RECREATION AND SOLID FUND

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

DEPUTY SCHOLARSHIP FUND

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

MULTI-JURISDICTIONAL TASK FORCE

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

PROJECT INCOME

To account for the project income generated by the Multi-Jurisdictional Task Force Grants. These funds can only be expended on costs related to these efforts under the grant.

PROPERTY CRIMES PROJECT

To account for the proceeds of various federal grants received from the Louisiana Commission on Law Enforcement to assist in fencing and drug operations.

FEDERAL GRANTS FUND

This fund accounts for those federal grants received directly from the federal government and for those grants not accounted for in any other fund. The grants accounted for include COPS AHEAD, COPS MORE, Gulf Coast High Intensity Drug Trafficking Area (HDTA), and Local Law Enforcement Block Grants (LLEBG).

STATE OF NEW YORK
 DEPARTMENT OF TAXATION AND FINANCE

INCOME TAX RETURN FOR THE YEAR ENDING 12/31/2011
 (SEE INSTRUCTIONS)

LINE NO.	INCOME TAX RETURN FOR THE YEAR ENDING 12/31/2011						TAXES PAID FOR 2011
	TOTAL GROSS INCOME	TOTAL ADJUSTMENTS	TOTAL NET INCOME	TOTAL FEDERAL INCOME TAX	TOTAL STATE INCOME TAX	TOTAL LOCAL INCOME TAX	
1	10,000	0	10,000	0	0	0	0
2	10,000	0	10,000	0	0	0	0
3	10,000	0	10,000	0	0	0	0
4	10,000	0	10,000	0	0	0	0
5	10,000	0	10,000	0	0	0	0
6	10,000	0	10,000	0	0	0	0
7	10,000	0	10,000	0	0	0	0
8	10,000	0	10,000	0	0	0	0
9	10,000	0	10,000	0	0	0	0
10	10,000	0	10,000	0	0	0	0
11	10,000	0	10,000	0	0	0	0
12	10,000	0	10,000	0	0	0	0
13	10,000	0	10,000	0	0	0	0
14	10,000	0	10,000	0	0	0	0
15	10,000	0	10,000	0	0	0	0
16	10,000	0	10,000	0	0	0	0
17	10,000	0	10,000	0	0	0	0
18	10,000	0	10,000	0	0	0	0
19	10,000	0	10,000	0	0	0	0
20	10,000	0	10,000	0	0	0	0
21	10,000	0	10,000	0	0	0	0
22	10,000	0	10,000	0	0	0	0
23	10,000	0	10,000	0	0	0	0
24	10,000	0	10,000	0	0	0	0
25	10,000	0	10,000	0	0	0	0
26	10,000	0	10,000	0	0	0	0
27	10,000	0	10,000	0	0	0	0
28	10,000	0	10,000	0	0	0	0
29	10,000	0	10,000	0	0	0	0
30	10,000	0	10,000	0	0	0	0
31	10,000	0	10,000	0	0	0	0
32	10,000	0	10,000	0	0	0	0
33	10,000	0	10,000	0	0	0	0
34	10,000	0	10,000	0	0	0	0
35	10,000	0	10,000	0	0	0	0
36	10,000	0	10,000	0	0	0	0
37	10,000	0	10,000	0	0	0	0
38	10,000	0	10,000	0	0	0	0
39	10,000	0	10,000	0	0	0	0
40	10,000	0	10,000	0	0	0	0
41	10,000	0	10,000	0	0	0	0
42	10,000	0	10,000	0	0	0	0
43	10,000	0	10,000	0	0	0	0
44	10,000	0	10,000	0	0	0	0
45	10,000	0	10,000	0	0	0	0
46	10,000	0	10,000	0	0	0	0
47	10,000	0	10,000	0	0	0	0
48	10,000	0	10,000	0	0	0	0
49	10,000	0	10,000	0	0	0	0
50	10,000	0	10,000	0	0	0	0
51	10,000	0	10,000	0	0	0	0
52	10,000	0	10,000	0	0	0	0
53	10,000	0	10,000	0	0	0	0
54	10,000	0	10,000	0	0	0	0
55	10,000	0	10,000	0	0	0	0
56	10,000	0	10,000	0	0	0	0
57	10,000	0	10,000	0	0	0	0
58	10,000	0	10,000	0	0	0	0
59	10,000	0	10,000	0	0	0	0
60	10,000	0	10,000	0	0	0	0
61	10,000	0	10,000	0	0	0	0
62	10,000	0	10,000	0	0	0	0
63	10,000	0	10,000	0	0	0	0
64	10,000	0	10,000	0	0	0	0
65	10,000	0	10,000	0	0	0	0
66	10,000	0	10,000	0	0	0	0
67	10,000	0	10,000	0	0	0	0
68	10,000	0	10,000	0	0	0	0
69	10,000	0	10,000	0	0	0	0
70	10,000	0	10,000	0	0	0	0
71	10,000	0	10,000	0	0	0	0
72	10,000	0	10,000	0	0	0	0
73	10,000	0	10,000	0	0	0	0
74	10,000	0	10,000	0	0	0	0
75	10,000	0	10,000	0	0	0	0
76	10,000	0	10,000	0	0	0	0
77	10,000	0	10,000	0	0	0	0
78	10,000	0	10,000	0	0	0	0
79	10,000	0	10,000	0	0	0	0
80	10,000	0	10,000	0	0	0	0
81	10,000	0	10,000	0	0	0	0
82	10,000	0	10,000	0	0	0	0
83	10,000	0	10,000	0	0	0	0
84	10,000	0	10,000	0	0	0	0
85	10,000	0	10,000	0	0	0	0
86	10,000	0	10,000	0	0	0	0
87	10,000	0	10,000	0	0	0	0
88	10,000	0	10,000	0	0	0	0
89	10,000	0	10,000	0	0	0	0
90	10,000	0	10,000	0	0	0	0
91	10,000	0	10,000	0	0	0	0
92	10,000	0	10,000	0	0	0	0
93	10,000	0	10,000	0	0	0	0
94	10,000	0	10,000	0	0	0	0
95	10,000	0	10,000	0	0	0	0
96	10,000	0	10,000	0	0	0	0
97	10,000	0	10,000	0	0	0	0
98	10,000	0	10,000	0	0	0	0
99	10,000	0	10,000	0	0	0	0
100	10,000	0	10,000	0	0	0	0

GENERAL LEDGER

DEBIT		GENERAL LEDGER						CREDIT	
ACCOUNT	AMOUNT	DATE	DESCRIPTION	AMOUNT	DATE	DESCRIPTION	AMOUNT	DATE	
1000	1000.00	1/1	Balance	1000.00					
1010	1000.00	1/1	Balance	1000.00					
1020	1000.00	1/1	Balance	1000.00					
1030	1000.00	1/1	Balance	1000.00					
1040	1000.00	1/1	Balance	1000.00					
1050	1000.00	1/1	Balance	1000.00					
1060	1000.00	1/1	Balance	1000.00					
1070	1000.00	1/1	Balance	1000.00					
1080	1000.00	1/1	Balance	1000.00					
1090	1000.00	1/1	Balance	1000.00					
1100	1000.00	1/1	Balance	1000.00					
1110	1000.00	1/1	Balance	1000.00					
1120	1000.00	1/1	Balance	1000.00					
1130	1000.00	1/1	Balance	1000.00					
1140	1000.00	1/1	Balance	1000.00					
1150	1000.00	1/1	Balance	1000.00					
1160	1000.00	1/1	Balance	1000.00					
1170	1000.00	1/1	Balance	1000.00					
1180	1000.00	1/1	Balance	1000.00					
1190	1000.00	1/1	Balance	1000.00					
1200	1000.00	1/1	Balance	1000.00					

STATE OF CALIFORNIA
 DEPARTMENT OF REVENUE

STATE OF CALIFORNIA - GENERAL FUND - STATE OF CALIFORNIA
 STATE OF CALIFORNIA - GENERAL FUND - STATE OF CALIFORNIA
 FOR THE YEAR ENDING JUNE 30, 1971

STATE OF CALIFORNIA - GENERAL FUND - STATE OF CALIFORNIA

	REVENUE	EXPENSE	NET	NET	NET	NET
	(IN \$)	(IN \$)	(IN \$)	(IN \$)	(IN \$)	(IN \$)
REVENUE						
General Fund	1,000,000		1,000,000			
State Lottery	500,000		500,000			
State Income Tax	1,500,000		1,500,000			
State Sales Tax	2,000,000		2,000,000			
TOTAL REVENUE	5,000,000		5,000,000			
EXPENSES						
Salaries	1,000,000		1,000,000			
Operating Expenses	500,000		500,000			
Capital Expenses	500,000		500,000			
TOTAL EXPENSES	2,000,000		2,000,000			
NET REVENUE						
General Fund	3,000,000		3,000,000			
State Lottery	500,000		500,000			
State Income Tax	1,500,000		1,500,000			
State Sales Tax	2,000,000		2,000,000			
TOTAL NET REVENUE	5,000,000		5,000,000			
NET EXPENSES						
Salaries	1,000,000		1,000,000			
Operating Expenses	500,000		500,000			
Capital Expenses	500,000		500,000			
TOTAL NET EXPENSES	2,000,000		2,000,000			
NET SURPLUS						
General Fund	3,000,000		3,000,000			
State Lottery	500,000		500,000			
State Income Tax	1,500,000		1,500,000			
State Sales Tax	2,000,000		2,000,000			
TOTAL NET SURPLUS	5,000,000		5,000,000			

SEMINOLE PLASTER AND GYPSUM CORP.
 ONE DAY, FLORIDA

FINANCIAL STATEMENTS FOR THE PERIODS ENDED DECEMBER 31, 1997 AND 1996
 AND THE PERIODS ENDED DECEMBER 31, 1997 AND 1996
 AND THE PERIODS ENDED DECEMBER 31, 1997 AND 1996
 AND THE PERIODS ENDED DECEMBER 31, 1997 AND 1996

STATE - 012 CONTINUED

ACCOUNT	AMOUNTS				TOTAL
	1997	1996	1997	1996	
ASSETS					
Cash	100,000	0	0	0	100,000
Accounts receivable	1,000,000	0	0	0	1,000,000
Inventory	100,000	0	0	0	100,000
Other assets	1,000,000	0	0	0	1,000,000
Total Assets	3,000,000	0	0	0	3,000,000
LIABILITIES					
Accounts payable	1,000,000	0	0	0	1,000,000
Notes payable	1,000,000	0	0	0	1,000,000
Other liabilities	1,000,000	0	0	0	1,000,000
Total Liabilities	3,000,000	0	0	0	3,000,000
Total Assets = Total Liabilities	3,000,000	0	0	0	3,000,000
NET ASSETS					
Common stock	1,000,000	0	0	0	1,000,000
Retained earnings	2,000,000	0	0	0	2,000,000
Total Net Assets	3,000,000	0	0	0	3,000,000
Total Assets = Total Liabilities + Total Net Assets	3,000,000	0	0	0	3,000,000

JEFFERSON PARISH GOVERNMENT OFFICE
 CRETION, LOUISIANA

2000 BUDGET REVENUE FUNDS - COMMUNITY SERVICE DIVISION
 COMPARISON BUDGET (2000) TO REVENUE FUNDS (2000)
 AND VARIANCE TO FUND BALANCE (2000) AND FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 2000

TOTAL - COMMUNITY SERVICE DIVISION

	APPORTIONMENT TO BUDGETARY BASIS				VARIANCE FUND BALANCE (2000) (2000)
	ACTUAL	BUDGETARY BASIS	APPORTIONMENT BASIS	BUDGET	
REVENUES					
Special charges, donated materials (Community rate)	\$ 294,717	\$ -	\$ 294,717	\$ 294,717	\$ 277
	<u>294,717</u>	<u>-</u>	<u>294,717</u>	<u>294,717</u>	<u>277</u>
Miscellaneous	24,881	0	24,881	24,881	1,281
Interest	1,700	0	1,700	1,700	0
Other	500	0	500	500	(40)
	<u>26,081</u>	<u>0</u>	<u>26,081</u>	<u>26,081</u>	<u>1,281</u>
TOTAL REVENUES	<u>320,798</u>	<u>0</u>	<u>320,798</u>	<u>320,798</u>	<u>1,558</u>
EXPENSES					
Current					
Salaries and wages	46,614	0	46,614	46,614	21,771
Cost of materials and	289,074	0	289,074	289,074	23,171
Program and activities	2,000	0	2,000	2,000	2,171
Maintenance	1,881	0	1,881	1,771	1,111
Capital costs	5,771	0	5,771	5,800	2,111
	<u>265,240</u>	<u>0</u>	<u>265,240</u>	<u>265,240</u>	<u>32,234</u>
DEBT PAYMENTS (REVENUE FUNDS) OVER EXPENDITURE	21,771	(1,881)	20,890	21,771	24,171
GRANT & TRANSFER (REVENUE FUNDS)					
Operating transfers to operating divisions and	20,000	0	20,000	20,000	0
Operating transfers to	(20,000)	0	(20,000)	(20,000)	21,771
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,771</u>
EXCESS (REVENUE FUNDS) OVER REVENUE FUNDS EXPENDITURE (REVENUE FUNDS)					
	21,771	(1,881)	20,890	20,890	42,234
FUND BALANCE					
Beginning of year	401,200	871	401,200	401,200	0
End of year	<u>422,971</u>	<u>(1,010)</u>	<u>421,961</u>	<u>422,090</u>	<u>42,234</u>

DEFERRED FUND BALANCE'S STATE
ACCOUNTS, 2019-2020

NETUAL REVENUE FUND - COMMUNITY MARKETING FUND
COMPARISON OF BUDGET TO ACTUALS, EXPENDITURES, &
JOB CHANGES BY FUND BALANCE - AS FUND YEAR BUDGET
FOR THE YEAR ENDS 2019-2020

	2019-2020 FUND YEAR				
	ACTUAL	BUDGETED	DIFFERENCE	BUDGET	PERCENTAGE
REVENUES					
Original Revenues					
Excesses of actual fund	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 1,000,000	100.00%
Revolutions					
Income	0	0	0	0	0.00%
Other	0	0	0	0	0.00%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL REVENUES	<u>1,000,000</u>	<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>100.00%</u>
EXPENDITURES					
Current					
Salaries	11,120	0	11,120	11,120	100.00%
Material supplies	3,440	0	3,440	3,440	100.00%
Utilities supplies	49,000	1,000,000	951,000	951,000	95.10%
Repairs and maintenance	1,000	0	1,000	1,000	100.00%
Telephone	10,000	0	10,000	10,000	100.00%
Printing and supplies	10,000	0	10,000	10,000	100.00%
Drug expenses	200	0	200	200	100.00%
Professional services	2,000	0	2,000	2,000	100.00%
Miscellaneous	0	0	0	0	0.00%
Capital outlay	100,000	100,000	0	0	0.00%
	<u>187,760</u>	<u>100,000</u>	<u>87,760</u>	<u>187,760</u>	<u>187.76%</u>
TOTAL EXPENDITURES	<u>187,760</u>	<u>100,000</u>	<u>87,760</u>	<u>187,760</u>	<u>187.76%</u>
DEFERRED FUND BALANCE CHANGES	<u>812,240</u>	<u>(100,000)</u>	<u>912,240</u>	<u>812,240</u>	<u>81.22%</u>
CHANGES IN DEFERRED FUND BALANCE					
Operating revenues	0	0	0	0	0.00%
Operating expenses	0	0	0	0	0.00%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
DEFERRED FUND BALANCE CHANGES	<u>812,240</u>	<u>(100,000)</u>	<u>912,240</u>	<u>812,240</u>	<u>81.22%</u>
DEFERRED FUND BALANCE	<u>812,240</u>	<u>(100,000)</u>	<u>912,240</u>	<u>812,240</u>	<u>81.22%</u>
REMARKS					
Beginning of year	1,000,000	0	1,000,000	1,000,000	100.00%
End of year	<u>1,812,240</u>	<u>(100,000)</u>	<u>1,712,240</u>	<u>1,812,240</u>	<u>181.22%</u>

MISSISSIPPI PUBLIC EMPLOYEES RETIREMENT SYSTEM
 CARROLL, LOUISIANA

SPECIAL REVENUE FUND, PUBLIC SAFETY SECTION
 COMPOSITION OF RETIREE'S DEFERRED ANNUITY PAYMENT SCHEDULE
 WITH FUND BALANCE FROM BALANCE - ACTUAL COMPOSITION
 FOR THE YEAR ENDING 6/30/88, 1988

ACTIVITY	S.S.B. PROGRAM			
	ACTUAL	ADJUSTMENT TO REPRESENT BASE	REGULAR BASE	FUTURE PAYMENTS (3% PAYMENT)
Members				
Total	\$ 1,275	\$ 0	\$ 1,275	\$ 382
Deceased	0	0	0	0
TOTAL MEMBERS	<u>1,275</u>	<u>0</u>	<u>1,275</u>	<u>382</u>
EMPLOYERS				
Total	\$ 0	\$ 0	\$ 0	\$ 0
Members	0	0	0	0
TOTAL EMPLOYERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS EMPLOYER'S DEFERRED ANNUITY PAYMENTS				
Total	\$ 0	\$ 0	\$ 0	\$ 0
OTHER FINANCIAL CONTRIBUTIONS				
Spending Account	\$ 0	\$ 0	\$ 0	\$ 0
Spending Account	0	0	0	0
TOTAL OTHER FINANCIAL CONTRIBUTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS EMPLOYER'S DEFERRED ANNUITY PAYMENTS AND OTHER FINANCIAL CONTRIBUTIONS				
Total	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE				
Beginning year	\$ 0	\$ 0	\$ 0	\$ 0
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

JEFFERSON PARISH GOVERNMENT OFFICE
 601 N. LAFAYETTE

SPECIAL REVENUE FUNDS - PUBLIC SAFETY SECTION
 COMPARISON OF BUDGETED REVENUES, EXPENSES, TRANSFERS,
 AND (BALANCE) FUND BALANCE - ACTUAL AMOUNTS
 FOR THE YEAR ENDED JUNE 30, 2017

TOTAL - PUBLIC SAFETY SECTION

REVENUES	AMOUNTS TO				VARIANCE FUND BALANCE (DEFICIT)
	BUDGET	REVENUES	EXPENSES	TRANSFERS	
Facility Expenses (includes grants/contracts)	\$ 1,090,000	\$ 0	\$ 1,090,000	\$ 1,090,000	\$(900,000)
Multi-Services					
Interest	75,000	0	67,000	8,000	68,000
Insurance	1,000	0	1,000	0	1,000
Taxes	0	0	0	0	0
	78,000	0	68,000	8,000	70,000
Other Revenues	1,168,000	0	1,158,000	1,000	\$(90,000)
EXPENSES					
Salaries					
Police	10,000	0	62,000	1,000	\$(52,000)
Administrative services	1,000	17,000	4,000	0	1,000
Contract supplies	20,000	10,000	1,000	0	10,000
Supplies and materials	1,000	0	1,000	0	0
Telephone	2,000	0	1,000	0	1,000
Professional services	2,000	0	1,000	0	1,000
Drug education	500	0	500	0	0
Publications services	1,000	0	1,000	0	0
Miscellaneous	6,000	0	6,000	0	0
Contingency	60,000	60,000	60,000	0	0
TOTAL EXPENSES BUDGET	100,000	80,000	100,000	100,000	0
EXCESS BUDGETARY REVENUES OVER EXPENSES BUDGET	1,068,000	80,000	100,000	0	968,000
OTHER REVENUES (EXPENSES) IN OTHER FUNDS					
Operating transfer in	0	0	0	0	0
Operating transfer out	0	0	0	0	0
TOTAL OTHER REVENUES (EXPENSES) BUDGET	0	0	0	0	0
EXCESS BUDGETARY REVENUES OVER EXPENSES BUDGET AND OTHER FUNDS BUDGETS	1,068,000	80,000	100,000	0	968,000
FINAL BALANCE					
Beginning amount	1,000,000	10,000	1,000,000	1,000,000	0
Total net	\$ 1,068,000	\$ 90,000	\$ 1,100,000	\$ 1,000,000	\$(30,000)

STATEMENT OF FINANCIAL POSITION
 AS OF 30 SEPTEMBER 2014

ASSETS AND LIABILITIES - EMPLOYER PROGRAMS FUND
 CONTROLLING INTERESTS OF MEMBERS, OFFICERS AND
 STAFF (BALANCE SHEET) - ASSETS AND LIABILITIES
 FOR THE YEAR ENDED 30 SEP 2014

	MEMBERS AND OFFICERS					
	ASSETS	ADDED DEDUCTIONS FOR HOUSE TAX DUES	PROCEEDS DUES	REVENUE	TRANSFER INCOME	
REVENUES						
Household						
Household	\$	28	0	28	0	28
Transfer		0	0	0	100	100
TOTAL REVENUES		28	0	28	100	128
EXPENDITURES						
Household						
Household		0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0
EXCESS DEFICIT OF REVENUES OVER EXPENDITURES		28	0	28	100	128
OTHER FINANCIAL SOURCES (USES)						
Opening balance		0	0	0	0	0
Opening transfer		0	0	0	0	0
TOTAL OTHER FINANCIAL SOURCES (USES)		0	0	0	0	0
EXCESS DEFICIT OF REVENUES OVER EXPENDITURES AND OTHER FINANCIAL SOURCES		28	0	28	100	128
FUND BALANCE						
Beginning of year		1,701	0	1,701	1,701	0
Total fund	\$	1,729	0	1,729	1,801	128

ADDITIONAL FINANCIAL STATEMENTS
GENERAL INFORMATION

SPECIAL REPORTS/FUNDS - EMPLOYEE PROGRAMS SECTION
PROGRAMS NUMBER 1 OF 0010000, EXPENSE FUND,
AND BUDGET IN FUNDAL A/C 10/100, AND BUDGET
FOR THE YEAR ENDED JUNE 30, 1997

REVENUES	REVENUES AND BUDGET				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	AMOUNT REPORTED IN BUDGET AND BARS	RECEIPTS BARS	BUDGET	
Service charges, fees and assessments Commissions	\$ 6,282	\$ 4	6,278	4,000	2,278
	<u>6,282</u>	<u>4</u>	<u>6,278</u>	<u>4,000</u>	<u>2,278</u>
Miscellaneous Sales	3,183	0	3,183	3,300	117
	<u>3,183</u>	<u>0</u>	<u>3,183</u>	<u>3,300</u>	<u>117</u>
TOTAL REVENUES	<u>9,465</u>	<u>4</u>	<u>9,461</u>	<u>7,300</u>	<u>2,161</u>
EXPENSES					
Comes	581	0	581	580	1
Program and services	100	0	100	100	0
Maintenance					
	<u>681</u>	<u>0</u>	<u>681</u>	<u>680</u>	<u>1</u>
TOTAL EXPENSES	<u>681</u>	<u>0</u>	<u>681</u>	<u>680</u>	<u>1</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>8,784</u>	<u>4</u>	<u>8,780</u>	<u>6,620</u>	<u>2,160</u>
OTHER FINANCIAL STATEMENTS					
Operating surplus or Operating deficit/loss	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCIAL STATEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AND OTHER FINANCIAL STATEMENTS	<u>8,784</u>	<u>4</u>	<u>8,780</u>	<u>6,620</u>	<u>2,160</u>
FUND BALANCE					
Beginning of year	26,000	0	26,000	26,000	0
Total year	<u>34,784</u>	<u>4</u>	<u>34,780</u>	<u>32,620</u>	<u>2,160</u>

JEFFERSON PARISH GOVERNMENT'S OFFICE
 MONROE, LOUISIANA

ANNUAL FINANCIAL STATEMENT - EMPLOYEE PROGRAMS (CONTINUED)
 COMPARING ACTUAL TO BUDGET FOR PERIOD, EXPANDED VIEW,
 AND FINISHED IN FISCAL YEAR - ACTUAL AND BUDGET
 FOR THE YEAR ENDING JUNE 30, 1997

EXTENSION	BUDGET COMPARISON					
	ACTUAL	ADDITIONAL TO BUDGETARY BASIS	REDUCTARY BASIS	MAJORS	MINORS	FISCAL YEAR FINISHED
EXPENSES						
Miscellaneous	\$ 3,024	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,024
TOTAL EXPENSES	<u>3,024</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,024</u>
EXPENDITURES						
Current	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPANDED VIEW OF EXPENSES AND EXPENDITURES						
TOTAL EXPENSES LESS EXPENDITURES	<u>3,024</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,024</u>
OTHER FINANCIAL STATEMENTS						
Operating revenues	0	0	0	0	0	0
Operating revenues	0	0	0	0	0	0
TOTAL OTHER FINANCIAL STATEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPANDED VIEW OF FINANCIAL STATEMENTS						
TOTAL EXPENSES LESS EXPENDITURES AND OTHER FINANCIAL STATEMENTS	<u>3,024</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,024</u>
FUND BALANCE						
Beginning of year	0	0	0	0	0	0
End of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

MEMORANDUM FOR THE DIRECTOR
 CREDIT, LEASING

SPRING SERVICE FROM EMPLOYER PROVIDED PROTECTION
 COMMONS (MORTGAGE) ON RECEIVED, THROUGH YEAR,
 AND (MORTGAGE) THROUGH BALANCE - ACTUAL AND BUDGET
 FOR THE YEAR ENDING (FISCAL) 2010

REVENUE	TOTAL - EMPLOYER PROVIDED PROTECTION					
	ACTUAL	DIFFERENCE OR BUDGETARY BASE	BUDGETARY BASE	NUMBER	VARIANCE FAVORABLE (UNFAVORABLE)	
Service charges, less administrative Commissions	1	0.00	0	1,000	0	(0.00)
	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>1,000</u>		<u>(0.00)</u>
Maintenance						
General	4,000	0	4,000	4,000	0	(0.00)
Special	0	0	0	0	0	(0.00)
	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>4,000</u>		<u>(0.00)</u>
TOTAL SERVICES	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>5,000</u>		<u>0.00</u>
EXPENSES						
Office						
Printing and supplies	100	0	100	100	0	(0.00)
Miscellaneous	200	0	200	200	0	(0.00)
Total (including 0.00)	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>		<u>(0.00)</u>
REPAIRS AND MAINTENANCE OF EQUIPMENT	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>		<u>(0.00)</u>
DEPRECIATION AND AMORTIZATION (EXPENSE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(0.00)</u>
Depreciation on	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(0.00)</u>
Amortization on	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(0.00)</u>
TOTAL OTHER (EXPENSES) (including 0.00)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(0.00)</u>
TOTAL EXPENSES (including 0.00) including 0.00 (including 0.00)	<u>10,300</u>	<u>0</u>	<u>10,300</u>	<u>10,300</u>		<u>(0.00)</u>
NET BALANCE Beginning of year	<u>10,700</u>	<u>0</u>	<u>10,700</u>	<u>10,700</u>		<u>(0.00)</u>
END OF YEAR	<u>10,400</u>	<u>0</u>	<u>10,400</u>	<u>10,400</u>		<u>(0.00)</u>

DEBT SERVICE FUNDS

This fund type is used to account for the accumulation of resources for the payment of principal, interest, and other related costs of the Sheriff's outstanding bonds.

LAW ENFORCEMENT DISTRICT (LAW 1993 SERIES SINKING FUND)

To account for the payment of the current year's principal and interest requirements on the 1993 Law Enforcement District Refunding Certificates of Indebtedness. Monthly deposits out of the surplus revenues of the General Fund are to be made into this fund in an amount equal to one-sixth of the interest falling due on the next interest payment date and one-twelfth of the principal falling due on the next principal payment date.

JEFFERSON PARISH SHERIFF'S OFFICE
 METINA, LOUISIANA

DEBT SERVICE FUND - BALANCE SHEET
 JUNE 30, 1997

	<u>LEB</u> <u>1991 SERIES</u> <u>BONDING 1990A</u>	
	<u>June 30, 1997</u>	<u>June 30, 1996</u>
ASSETS		
Cash and cash equivalents	\$ 22,179	\$ 9,071
Investments	0	249,707
Accrued interest receivable	0	178
TOTAL ASSETS	<u>\$ 22,179</u>	<u>\$ 258,956</u>
LIABILITIES AND FUND BALANCE		
Liabilities	\$ 0	\$ 0
Total Liabilities	<u>0</u>	<u>0</u>
Fund Balance		
Reserved for debt service	22,179	258,956
Total Fund Balance	<u>22,179</u>	<u>258,956</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 22,179</u>	<u>\$ 258,956</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 METNA, LOUISIANA

DEBT SERVICE FUND - STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 1997

	LED	
	1990 SERIES	
	SEWING FUND	
	<u>June 30, 1997</u>	<u>June 30, 1996</u>
REVENUES		
Miscellaneous		
Income	\$ 21,987	\$ 19,810
TOTAL REVENUES	<u>21,987</u>	<u>19,810</u>
EXPENDITURES		
Debt Service		
Principal	690,000	690,000
Interest and fiscal charges	153,799	145,148
TOTAL EXPENDITURES	<u>843,799</u>	<u>835,148</u>
EXCESS (DEFICIENCY) OF REVENUES		
OVER EXPENDITURES	<u>(821,812)</u>	<u>(815,338)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	842,848	842,819
Operating transfers out	(66,589)	0
TOTAL OTHER FINANCING		
SOURCES (USES)	<u>776,259</u>	<u>842,819</u>
EXCESS (DEFICIENCY) OF REVENUES		
OVER EXPENDITURES AND OTHER		
SOURCES (USES)	<u>(45,553)</u>	<u>(72,519)</u>
FUND BALANCE		
Beginning of year	<u>288,871</u>	<u>288,443</u>
End of year	\$ <u>243,318</u>	\$ <u>215,924</u>

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CAPITAL PROJECT FUNDS

This fund type is used to account for all revenues and expenditures in connection with the construction or acquisition of major capital facilities and projects.

COMMUNICATIONS PROJECT

To account for the accumulation of funds relating to the development and construction of an 800 MHz radio system within the Pacific of California for use by the State of California. The primary source of funding for the project is the excess revenues derived from the General Fund through the 1994 1/4 cent sales tax.

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

CAPITAL PROJECT FUND - BALANCE SHEET
 JUNE 30, 1997

	COMBINED SHEETS	
	RESERVE	
	June 30, 1997	June 30, 1996
ASSETS		
Cash and cash equivalents	\$ 280,821	\$ 2,000,000
Investments	7,786,033	0
Accounts receivable	78,766	0
TOTAL ASSETS	\$ 8,145,620	\$ 2,000,000
LIABILITIES AND FUND BALANCE		
Liabilities		
	\$ 0	\$ 0
Total Liabilities	0	0
Fund Balance		
Retained for construction	8,066,854	2,000,000
Unreserved - designated	0	0
Unreserved - undesignated	0	0
Total Fund Balance	8,066,854	2,000,000
TOTAL LIABILITIES AND FUND BALANCE	\$ 8,066,854	\$ 2,000,000

JEFFERSON PARISH SHERIFF'S OFFICE
 METNA, LOUISIANA

CAPITAL PROJECT FUND - STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 1997

	COMMUNICATIONS FUNDING	
	June 30, 1997	June 30, 1996
REVENUES		
Miscellaneous		
Interest	\$ 324,730	\$ 0.00
TOTAL REVENUES	<u>324,730</u>	<u>0.00</u>
EXPENDITURES		
Police salary		
Professional services	250,580	0
Construction	0	0
Equipment	0	0
Miscellaneous	140	0
TOTAL EXPENDITURES	<u>250,620</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>74,110</u>	<u>0.00</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	3,000,000	3,000,000
Operating transfers out	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,000,000</u>	<u>3,000,000</u>
EXCESS (DEFICIENCY) OF REVENUES, OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>1,074,120</u>	<u>3,000,000</u>
FUND BALANCE		
Beginning of year	<u>3,000,000</u>	<u>0</u>
End of year	<u>\$ 4,074,120</u>	<u>\$ 3,000,000</u>

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INTERNAL SERVICE FUNDS

This fund type is 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 Safety Risk Pool). This program provides coverage on professional liability cases in the rate of \$100,000's limit \$500,000 aggregate. For amounts in excess of this coverage, the Sheriff is self-insured. For auto loss claims, the Sheriff is 100 percent self-insured. All claims are accounted for in this fund.

GROUP HEALTH AND LIFE INSURANCE FUND

This fund pays medical and dental claims of the Sheriff's employees and their covered dependents. The Sheriff does have a reinsurance 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.

RAVING LOSS FUND

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

WEAPONS INSURANCE FUND

This fund provides coverage against loss of arms and weapons owned by the Sheriff's Office due to negligence. Funding comes from charges for premiums collected from employees. Participation is voluntary and is subject to a \$0 deductible.

JEFFERSON PLASTER COMPANY'S DEBIT
CREDIT BALANCE SHEET

INTERNAL SECURITY PLAN - COMBINATION (MAY 1977) (MAY 31, 1977)

ACCOUNT	DEBIT AMOUNT	CREDIT AMOUNT	DEBIT AMOUNT	CREDIT AMOUNT	TOTAL	
					May 31, 1977	May 31, 1976
Contract cost expensed	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 0	\$ 0
Accounts receivable	4,750,000	2,375,000	7,000	0	4,757,000	2,375,000
Accounts payable	50,000	50,000	0	0	50,000	50,000
Accrued interest	50,000	50,000	1,000	0	51,000	50,000
Est. loss value (cont)	0	0	0	0	0	0
Other items	0	0	0	0	0	0
TOTAL ASSETS	\$ 5,275,000	\$ 5,275,000	\$ 26,000	\$ 25,000	\$ 5,301,000	\$ 5,244,000

LIABILITIES AND FUNDING

Liabilities						
Debit other items	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract cost expensed payable	25,000	25,000	0	0	25,000	25,000
Total Liabilities	25,000	25,000	0	0	25,000	25,000
Fundings						
Accrued Savings						
Amount for contract reserve	2,375,000	2,375,000	7,000	2,375,000	2,375,000	2,375,000
Total Fundings	2,375,000	2,375,000	7,000	2,375,000	2,375,000	2,375,000
TOTAL LIABILITIES AND FUNDINGS	\$ 25,000	\$ 25,000	\$ 7,000	\$ 2,375,000	\$ 2,400,000	\$ 2,400,000

JETTERSON FARMERS MARKET CO-OP
 KENTON, OHIO 41024

INTERNAL SERVICE FUND - CONDENSED STATEMENT OF REVENUES,
 EXPENSES AND CASHOWS - UNRESTRICTED ACCOUNTS
 FOR THE YEAR ENDED JUNE 30, 1974

REVENUES	1974 FUND AND GENERAL ACCOUNTS	1973 FUND AND GENERAL ACCOUNTS	1974 FUND AND GENERAL ACCOUNTS	1973 FUND AND GENERAL ACCOUNTS	1974	
					June 30, 1974	June 30, 1973
Service charges received	\$ 1,081,000	\$ 1,017,550	\$ 1,081,000	\$ 1,081,000	\$ 1,075,000	\$ 1,075,000
Membership						
Subscriptions	100,000	100,000	0	0	100,000	100,000
Dues refunds	750	80,000	0	0	17,500	18,000
	100,750	180,000	0	0	117,500	118,000
TOTAL REVENUES	1,181,750	1,197,550	1,081,000	1,081,000	1,192,500	1,193,000
EXPENSES						
Sales employees	400,000	400,000	0	0	400,000	400,000
Administrative expenses	77,000	70,000	0	0	77,000	68,000
Insurance	10,000	0	0	0	10,000	0
Miscellaneous	7,000	40,000	0	0	40,000	0
TOTAL EXPENSES	494,000	510,000	0	0	517,000	468,000
OPERATING INCOME LOSS	\$ 687,750	\$ 687,550	\$ 681,000	\$ 681,000	\$ 675,500	\$ 725,000
NONOPERATING REVENUES						
Miscellaneous	20,000	20,000	0	0	40,000	40,000
INCOME LOSS BEFORE OPERATING INCREASES	667,750	667,550	681,000	681,000	635,500	685,000
OPERATING INCREASES OF	0	0	0	0	0	0
NET INCOME LOSS	667,750	667,550	681,000	681,000	635,500	685,000
RE-STATEMENTS						
Reversing of prior	80,000	1,000,000	0	0	1,000,000	1,000,000
TOTAL	\$ 747,750	\$ 1,667,550	\$ 681,000	\$ 681,000	\$ 1,635,500	\$ 1,685,000

**DEFERRED SHARE AGREEMENTS AND
INVESTMENT AGREEMENTS**

**INDEPENDENT AUDITORS' REPORT - CONDENSED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 2016 (US\$)**

	2016 AMOUNT IN US\$	2015 AMOUNT IN US\$	2014 AMOUNT IN US\$	2014	
				Jan to Dec	Jan to Dec
CASH FLOWS FROM OPERATING ACTIVITIES					
Operating income	\$ 1,025,000	\$ 1,000,000	\$ 80,000	\$ 1,000,000	\$ 1,000,000
Adjustments to reconcile operating income (Additions and removals related to operating activities)					
Add back write-off to goodwill	11,000	80,000	0	0	80,000
Changes in assets and liabilities					
Accounts receivable	(2,000)	7,000	0	0	(2,000)
Due from related party	10,000	20,000	2,000	0	10,000
Other assets	0	(20,000)	0	0	(20,000)
Accounts payable	0	100	0	0	100
Accounts payable to companies	1,000,000	(80,000)	0	0	1,000,000
Prepayments	1,000,000	(80,000)	0	0	1,000,000
Prepayments to	1,000,000	(80,000)	0	0	1,000,000
NET CASH FROM OPERATING ACTIVITIES	1,034,000	1,020,000	80,000	1,000,000	1,080,000
CASH FLOWS FROM INVESTING ACTIVITIES, net of effects					
Acquiring subsidiaries	0	0	0	0	0
NET CASH FROM INVESTING ACTIVITIES	0	0	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES					
Issuance of securities	1,000,000	(1,000,000)	10,000	0	(1,000,000)
Dividends distributions	(100,000)	(100,000)	0	0	(100,000)
Interest received	100,000	100,000	1,000	0	100,000
NET CASH FROM FINANCING ACTIVITIES	1,000,000	(1,000,000)	11,000	0	(100,000)
INCREASE IN CASH AND CASH EQUIVALENTS	1,034,000	20,000	91,000	1,000,000	1,080,000
CASH AND CASH EQUIVALENTS					
Beginning of year	100,000	100,000	100,000	0	100,000
End of year	\$ 1,134,000	\$ 120,000	\$ 191,000	\$ 1,000,000	\$ 1,180,000
NOTE ON FINANCIAL CAPITAL AND FINANCING ACTIVITIES					
Increase in accounts payable due to write-off of bad debt	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0
Decrease in accounts payable due to write-off of bad debt	(10,000)	(10,000)	0	0	(10,000)
TOTAL	1,034,000	20,000	91,000	1,000,000	1,080,000

AGENCY FUNDS

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

TAX COLLECTION FUND

Article V, Section 29 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the Ex-Officio Tax Collector of state and parish taxes and fees within the parish boundaries. This fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

SHERIFF'S ACCOUNT FUND

This fund is used as a depository for collections of civil suits, Sheriff's sales, seizures, garnishments, and mortgages. Distributions from the fund are made to various parish agencies and filigants 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 prisoners and payable upon written request. Withdrawals in the individual prisoner accounts are returned upon termination of jail custody.

PROPERTY AND EVIDENCE FUND

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

NARCOTICS SEIZURE FUND

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

DEFERRED COMPENSATION FUND

This fund is used to account for assets held for employees in accordance with the provisions of Internal Revenue Code Section 457.

JUVENILE PROCESSING AND LOCK-UP CENTER FUND

This fund is used to account for that portion of sales tax revenues dedicated by the Sheriff to Jefferson Parish to separate entity for the construction of a new animal feeding and lock-up facility for processing juveniles under arrest. Funds will be disbursed to the Parish upon construction completion.

COURTROOM CONSTRUCTION FUND

This fund is used to account for that portion of sales tax revenues dedicated by the Sheriff to Jefferson Parish to separate entity for the construction of a new courtroom facility for use by the District Court. Funds will be disbursed to the Parish upon construction completion.

ALFRED'S PARK AND RECREATION DISTRICT
 FINANCIAL STATEMENTS

ASSETS - COMMUNAL BALANCE SHEET
 June 30, 2001

	TAX COLLECTION	PROPERTY TAXES	GRANTS REVENUE	PROPERTY AND EQUIPMENT
ASSETS				
Cash and cash equivalents	\$ 10,340	\$ 194,700	\$ 122,298	\$ 3,644
Share of Interest Fund	28,893.28	0	0	0
Receivables	802,248	224,944	0	0
Accounts receivable	0	0	0	0
Notes of Interest	5,230	11,987	0	0
Due from other funds	0	0	3,500	0
TOTAL ASSETS	<u>\$ 856,611.28</u>	<u>\$ 431,631</u>	<u>\$ 125,800</u>	<u>\$ 3,644</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Bonds payable	\$ 100,000	\$ 0	\$ 0	\$ 0
Due to other funds	0	0	0	0
Due to saving fund/interest others	28,893.28	1,027,149	124,858	3,644
Belmont Compensation payable	0	0	0	0
Total Liabilities	<u>128,893.28</u>	<u>1,027,149</u>	<u>124,858</u>	<u>3,644</u>
Fund Equity				
Fund Reserves	0	0	0	0
Total Fund Equity	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL - LIABILITIES AND FUND EQUITY	<u>\$ 128,893.28</u>	<u>\$ 1,027,149</u>	<u>\$ 124,858</u>	<u>\$ 3,644</u>

SYNCHRONIC MEASURES	DEFERRED COMPENSATION	REVENUE PROCESSED BY SFC		CONTRIBUTION CONVERSION	COMBINED TOTALS				
		LOCAL CENTER			June 30, 1991	June 30, 1990			
\$	6,000	\$	0	\$	10,000	\$	16,000	\$	20,000
	0		0		0		20,000.00		20,000.00
	190,000		3,700,241		882,138		1,491,482		3,200,799
	0		0		0		0		0
	371		0		0		0		0
	0		0		60,771		28,822		45,449
	0		0		0		0		1,800
<u>\$</u>	<u>197,001</u>	<u>\$</u>	<u>3,700,241</u>	<u>\$</u>	<u>882,138</u>	<u>\$</u>	<u>1,520,304</u>	<u>\$</u>	<u>3,248,048</u>

\$	0	\$	0	\$	0	\$	0	\$	111,665
	6000		0		31,000		31,000		62,000
	190,000		0		850,000		1,500,000		3,137,267
	0		3,700,000		0		0		3,700,000
<u>\$</u>	<u>197,001</u>	<u>\$</u>	<u>3,700,241</u>	<u>\$</u>	<u>882,138</u>	<u>\$</u>	<u>1,520,304</u>	<u>\$</u>	<u>3,248,048</u>
	0		0		0		0		0
<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>
<u>\$</u>	<u>197,001</u>	<u>\$</u>	<u>3,700,241</u>	<u>\$</u>	<u>882,138</u>	<u>\$</u>	<u>1,520,304</u>	<u>\$</u>	<u>3,248,048</u>

ALTERNATE FORMS DEBIT/DEBITORS
 CLAIMS ACCOUNTING

AGENCY'S OTHER - CHARGING METHOD OF CHARGES IN
 REPORT BEING CLAIMED BY BANKING INSTITUTIONS
 FOR THE YEAR ENDING JUNE 30, 1957

	TAX CLAIMS (A)	DEBITORS' ACCOUNTS (B)	DEBITORS' DEBIT (C)	PROPERTY AND EQUITIES (D)
DEBITORS' ACCOUNTS FOR THE YEAR ENDING JUNE 30, 1957				
REVENUES	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Expenses:				
Bank's fees	0	1,000.00	0	0
Commissions	0	1,000.00	0	0
Direct expense	0	0	50.00	0
Other	0	0	0	0
From other institutions and other	0	0	0	0
Payment of interest on loans	40,000.00	0	0	0
Interest	0	0	0	0
Receipts from other banks	100,000.00	0	100,000.00	100,000.00
Amounts from other institutions and	0	0	0	0
Total Expenses	40,000.00	2,000.00	150,000.00	100,000.00
NET REVENUE	\$ 1,600.00	\$ 0.00	\$ 850.00	\$ 1,000.00
DEBITORS' DEBIT				
Expenses:				
Administrative fee	500.00	500.00	0	0
Filing fees and other	100.00	100.00	0	0
Expenses on claims	0	1,000.00	0	0
Interest on claims and other	0	1,000.00	0	0
Other expenses	0	0	0	0
Overpayment on claims	0	0	200.00	0
Interest on claims	0	0	100.00	0
Administrative expenses	0	0	0	0
Amounts from other banks	0	0	100.00	0
Total expenses	600.00	2,600.00	400.00	0
NET DEBITORS	\$ 1,000.00	\$ 2,600.00	\$ 450.00	\$ 1,000.00
DEBITORS' ACCOUNTS FOR THE YEAR ENDING JUNE 30, 1957				
REVENUES	\$ 2,000.00	\$ 2,600.00	\$ 2,450.00	\$ 2,000.00

OTHER INFORMATION

ACCOUNTS RECEIVABLE	GENERAL LEDGER		TOTAL	TOTAL	GENERAL LEDGER		TOTAL
	DEBIT	CREDIT			DEBIT	CREDIT	
1	1000		1000				1000
2		500		500			500
3		500		500			500
4	1000		1000				1000
5		500		500			500
6		500		500			500
7	1000		1000				1000
8		500		500			500
9		500		500			500
10	1000		1000				1000
11		500		500			500
12		500		500			500
13	1000		1000				1000
14		500		500			500
15		500		500			500
16	1000		1000				1000
17		500		500			500
18		500		500			500
19	1000		1000				1000
20		500		500			500
21		500		500			500
22	1000		1000				1000
23		500		500			500
24		500		500			500
25	1000		1000				1000
26		500		500			500
27		500		500			500
28	1000		1000				1000
29		500		500			500
30		500		500			500
31	1000		1000				1000
32		500		500			500
33		500		500			500
34	1000		1000				1000
35		500		500			500
36		500		500			500
37	1000		1000				1000
38		500		500			500
39		500		500			500
40	1000		1000				1000
41		500		500			500
42		500		500			500
43	1000		1000				1000
44		500		500			500
45		500		500			500
46	1000		1000				1000
47		500		500			500
48		500		500			500
49	1000		1000				1000
50		500		500			500
51		500		500			500
52	1000		1000				1000
53		500		500			500
54		500		500			500
55	1000		1000				1000
56		500		500			500
57		500		500			500
58	1000		1000				1000
59		500		500			500
60		500		500			500
61	1000		1000				1000
62		500		500			500
63		500		500			500
64	1000		1000				1000
65		500		500			500
66		500		500			500
67	1000		1000				1000
68		500		500			500
69		500		500			500
70	1000		1000				1000
71		500		500			500
72		500		500			500
73	1000		1000				1000
74		500		500			500
75		500		500			500
76	1000		1000				1000
77		500		500			500
78		500		500			500
79	1000		1000				1000
80		500		500			500
81		500		500			500
82	1000		1000				1000
83		500		500			500
84		500		500			500
85	1000		1000				1000
86		500		500			500
87		500		500			500
88	1000		1000				1000
89		500		500			500
90		500		500			500
91	1000		1000				1000
92		500		500			500
93		500		500			500
94	1000		1000				1000
95		500		500			500
96		500		500			500
97	1000		1000				1000
98		500		500			500
99		500		500			500
100	1000		1000				1000
101		500		500			500
102		500		500			500
103	1000		1000				1000
104		500		500			500
105		500		500			500
106	1000		1000				1000
107		500		500			500
108		500		500			500
109	1000		1000				1000
110		500		500			500
111		500		500			500
112	1000		1000				1000
113		500		500			500
114		500		500			500
115	1000		1000				1000
116		500		500			500
117		500		500			500
118	1000		1000				1000
119		500		500			500
120		500		500			500
121	1000		1000				1000
122		500		500			500
123		500		500			500
124	1000		1000				1000
125		500		500			500
126		500		500			500
127	1000		1000				1000
128		500		500			500
129		500		500			500
130	1000		1000				1000
131		500		500			500
132		500		500			500
133	1000		1000				1000
134		500		500			500
135		500		500			500
136	1000		1000				1000
137		500		500			500
138		500		500			500
139	1000		1000				1000
140		500		500			500
141		500		500			500
142	1000		1000				1000
143		500		500			500
144		500		500			500
145	1000		1000				1000
146		500		500			500
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148	1000		1000				1000
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151	1000		1000				1000
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193	1000		1000				

UNITED STATES GOVERNMENT
FORM 990, 2009

SECTION 501(C)(3) ORGANIZATION PROVIDING TECHNICAL, FINANCIAL, AND SOCIAL ASSISTANCE TO FARMERS
For the Year Ended 12/31/2009

EXPENSE ACCOUNT (PART 2635)	FY 2009 EXPENSES	PERCENT OF REVENUES	GRANT PERIODS		PERCENT OF REVENUE
OPERATIONAL AND ADMINISTRATIVE					
<ul style="list-style-type: none"> • Salary (including the value of any non-cash benefits) • Personal travel allowance (including travel & mileage claims) 	10,000	12.5000%	10/1/09	12/31/09	100%
• Other Salaries (100)	10,000	12.5000%	10/1/09	12/31/09	100%
• Other (100)	10,000	12.5000%	10/1/09	12/31/09	100%
Total for Operational and Administrative					

USE OF RECEIPTS RECEIVED

GRANT AND OTHER REVENUES

GRANTORS' (DONOR OR OTHER) USE OF RECEIPTS

• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• Seattle City of King	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
Total					

GRANTORS' (DONOR OR OTHER) USE OF RECEIPTS

• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
Total					

GRANTORS' (DONOR OR OTHER) USE OF RECEIPTS

• King County Council on Aging (100)	500	100%	10/1/09	12/31/09	100%
Total					

USE OF RECEIPTS RECEIVED

GRANTORS' USE

GRANTORS' (DONOR OR OTHER) USE OF RECEIPTS

- (1) - King County Council on Aging (100)
- (2) - King County Council on Aging (100)
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- (49) - King County Council on Aging (100)
- (50) - King County Council on Aging (100)

AMOUNT RECORDED ON CARD	TOTAL AMOUNT RECORDED & PAID FOR THE YEAR		AMOUNT RECORDED ON CARD	TOTAL AMOUNT RECORDED	AMOUNT RECORDED ON CARD	AMOUNT RECORDED ON CARD	TOTAL AMOUNT RECORDED
100	100	0	0	0	0	0	0
0	0	0	100	100	0	0	100
100	100	0	0	0	0	0	0
<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>

1 100 2 100 3 0 4 100 5 100 6 0 7 0 8 100

1	2	3	4	5	6	7	8	9
100	100	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
100	100	0	0	0	0	0	0	0
100	100	0	0	0	0	0	0	0
0	0	0	100	100	0	0	0	0
0	0	0	100	100	0	0	0	0
0	100	0	0	100	100	0	0	0
<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>

0	0	0	0	0	0	0	0	0
0	100	0	0	100	100	0	0	0
0	100	0	0	100	100	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>

1 0 2 100 3 0 4 0 5 100 6 100 7 0 8 0 9 0

1 0 2 100 3 0 4 0 5 100 6 100 7 0 8 0 9 0

1 0 2 100 3 0 4 0 5 100 6 100 7 0 8 0 9 0

THE UNITED STATES FEDERAL GOVERNMENT
 OFFICE OF THE COMPTROLLER OF THE CURRENCY
 FEDERAL RESERVE SYSTEM, 1300 PENNSYLVANIA AVENUE, WASHINGTON, D.C. 20551

STATISTICAL SECTION

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE I

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

Fiscal Year	Community Services	Public Safety	Employee Programs	Intergovernmental	Capital Outlay (2)	Debt Service	Total
1988	\$ 283,199	\$ 34,038,810	\$ -	\$ -	\$ -	\$ -	\$ 37,322,009
1989	299,212	20,666,524	8,044	-	-	192,260	21,166,040
1990	315,059	19,582,594	8,120	-	1,493,792	248,072	21,647,587
1991	356,844	17,846,273	3,219	-	2,232,957	1,117,875	21,557,168
1992	366,711	45,133,681	3,496	-	897,488	1,877,083	47,284,459
1993	311,271	43,881,648	1,279	-	1,171,403	1,184,234	46,451,835
1994	361,284	49,874,179	1,464	508,000	-	963,654	51,648,581
1995	528,175	38,838,140 (3)	1,282	2,200,000	-	943,495	42,539,192
1996	478,028	41,532,000	786	-	-	888,912	43,899,726
1997	488,197	48,778,371	818	858,846	-	879,547	50,125,769

(1) Includes General, Special Revenues, Debt Service and Capital Project Funds

(2) Includes expenditures made from Law Enforcement District Capital Fund only. Other capital outlays are included within the function codes above.

(3) Beginning in fiscal year 94-95, in accordance with State Statute No. 16, transfers to the Asset Loss and General Liability Internal Services Fund are recognized as revenue by the receiving fund and as an expenditure to the General Fund.

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 2

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

Fiscal Year	Total	Intergovernmental	Service Charges, Fees, and Commissions	Fines and Forfeitures	Miscellaneous	Total
1988	\$ 8,817,240	\$ 3,811,004	\$ 22,008,478	\$ 151,947	\$ 1,955,217	\$ 31,943,899
1989	10,232,737	4,793,118	22,449,862	177,146	2,455,268	40,285,632
1990	11,274,088	4,286,990	24,662,522	677,341	2,284,478	41,962,379
1991	10,231,998	4,551,127	24,411,756	1,088,016	2,281,528	43,029,744
1992	11,782,689	6,018,628	26,386,489	493,232	1,684,678	47,365,137
1993	11,883,695	7,896,115	25,711,158	888,813	1,695,673	48,380,129
1994	17,695,152	3,159,220	31,091,596	3,175,078	1,882,146	56,321,263
1995	24,886,113	8,197,624	32,003,477	3,217,658	2,175,189	66,341,492
1996	23,979,426	11,501,284	31,233,466	899,428	2,273,156	72,312,922
1997	26,475,268	12,091,270	31,490,213	1,631,927	3,420,471	74,649,941

(1) Includes General, Special Revenues, 2000 Service and Capital Project Funds
(2) Implementation of GASB Statement 22 resulting in no record of tax additional month of table tax and related revenues (contributions)

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 1

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

Fiscal Year	Property Tax		Sales Tax		Total
	\$	%	\$	%	
1988	6,673,111	3	1,196,877	5	6,801,288
1989	6,646,236		2,278,481		8,924,717
1990	6,013,688		3,149,814		9,163,502
1991	6,649,870		3,482,226		10,132,096
1992	18,119,668		3,651,281		21,770,949
1993	18,001,178		3,787,823		21,789,001
1994	19,288,688		2,286,247 (2)		21,574,935
1995	16,272,499		14,981,429 (3)		31,253,928
1996	16,773,115		19,281,111		36,054,226
1997	11,586,188		14,477,659		26,063,847

(1) Includes General, Special, Business, Sales Services and Capital Project Funds
 (2) New 194 cent Low Consumption Sales Tax went into effect on 1/1/94
 (3) Implementation of GASBS Statement 12 resulted in an increase of year additional funds of sales tax and (1) local revenues

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 4

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

Fiscal Year	Tax Assessed	Total Taxable Value	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Total Tax Levy	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Total Tax Levy
1987	\$ 6,784,759	\$ 6,811,204	\$ 6,811,204	97.5%	\$ 44,000	\$ 6,855,204	98.9%	\$ 15,000	2.0%
1988	2,097,423	6,817,502	6,817,502	97.8%	48,500	6,866,002	91.0%	750,000	10.8%
1989	2,000	6,848,725	6,848,725	91.5%	616,000	7,464,725	91.0%	716,000	9.0%
1990	2000	6,811,204	6,133,500	89.9%	483,704	6,617,204	97.2%	193,500	2.8%
1991	3000	6,848,725	6,133,500	89.5%	483,704	6,617,204	96.6%	231,500	3.4%
1992	3000	6,848,725	6,133,500	89.5%	483,704	6,617,204	96.6%	231,500	3.4%
1993	3000	6,848,725	6,133,500	89.5%	483,704	6,617,204	96.6%	231,500	3.4%
1994	3000	6,848,725	6,133,500	89.5%	483,704	6,617,204	96.6%	231,500	3.4%
1995	3000	6,848,725	6,133,500	89.5%	483,704	6,617,204	96.6%	231,500	3.4%
1996	3000	6,848,725	6,133,500	89.5%	483,704	6,617,204	96.6%	231,500	3.4%
1997	3000	6,848,725	6,133,500	89.5%	483,704	6,617,204	96.6%	231,500	3.4%

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

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 8

ASSESSED VALUE OF TAXABLE PROPERTY (1)
LAST TEN FISCAL YEARS
(UNAUDITED)

(Amounts expressed in thousands)

Fiscal Year	Tax Roll	Real Estate (2)	Personal Property (3)	Public Service Corporations (2)	Total Assessable	Homestead Exempt (3)	Non-Exempt Assessed
1988	187	\$ 1,021,112	\$ 293,993	\$ 154,841	\$ 1,469,947	\$ 649,333	\$ 820,614
1989	198	1,083,878	316,641	132,966	1,493,485	649,887	1,243,598
1990	209	1,470,811	286,731	137,241	1,894,783	615,483	1,279,300
1991	200	1,678,411	305,635	143,828	1,967,874	614,146	1,253,728
1992	201	1,998,282	314,000	144,832	1,980,907	617,178	1,273,729
1993	202	1,414,993	231,488	146,388	1,692,869	642,892	1,250,000
1994	203	1,622,938	228,928	149,628	1,801,494	649,099	1,252,395
1995	204	1,423,284	194,129	148,728	1,666,141	633,561	1,232,580
1996	205	1,493,823	201,258	148,198	1,643,279	600,913	1,242,366
1997	206	1,594,822	208,118	154,277	1,757,218	708,058	1,449,200

(1) Source: Jefferson Parish Assessor's Office

(2) The percentages of land and taxable improvements are assumed to be 10% of total market value and all other property at 12% of total market value.

(3) Homestead exemption rate is 10.28% of assessed value.

JEFFERSON PARISH SHERIFF

Gretna, Louisiana

TABLE 8

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

Fiscal Year	Tax Rate	Direct		Overlapping			Total
		Jefferson Parish Sheriff	Jefferson Parish	Jefferson Parish School Board	Others		
1988	1.87	0.17	1.29	0.59	0.04	2.65	
1989	1.88	0.18	1.29	0.56	0.04	2.67	
1990	1.89	0.21	1.29	1.01	0.04	2.97	
1991	1.92	0.21	1.21	1.04	0.10	2.72	
1992	2.04	0.24	1.14	0.82	0.10	2.88	
1993	2.05	0.25	1.08	0.97	0.10	2.98	
1994	2.04	0.24	1.01	0.89	0.10	2.96	
1995	1.91	0.24	1.29	0.95	0.10	2.98	
1997	1.84	0.16	1.24	0.89	0.11	2.60	

(1) Source: Jefferson Parish Budget & Revenue Department

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 7

PRINCIPAL TAXPAYERS (1)
JUNE 30, 1997

QUALIFIERS

Amounts expressed in thousands

taxpayer	Type of Business	1996 Annual Expenditures	Percent of Total Assessed Value/Total
Louisiana Power and Light	Electric Utility	\$ 48,208	2.07%
South Coast Rail	Telephone Utility	47,046	2.17%
Avondale Shipyards	Shipbuilding	13,239	0.61%
Louisiana Sea Service	Sea Utility	11,887	0.53%
Lafayette Shopping Center	Shopping Mall	9,551	0.43%
Cyan Industries, Inc.	Chemical Plant	9,001	0.42%
Missouri National Bank	Banking	3,348	0.15%
Propp Industries	Power/Steel	1,148	0.05%
Real Segments Express	Delivery/Truck	9,038	0.39%
CP Kemmer Associates	Commercial Real Estate	4,888	0.22%
TOTAL		\$ 236,297	1.0%

JEFFERSON PARISH SHERIFF
 Gentilly, Louisiana

TABLE

COMPUTATION OF LEGAL DEBT MARGIN
 JUNE 30, 1997

(UNAUDITED)

(Amounts expressed in thousands)

Assessed value	\$ 1,150,246
Times 12 percent	<u>13,803</u>
DMML Limit	211,728
Residual Debt Availability Limit (1)	<u>177,925</u>
Legal Debt Margin	<u>\$ 211,728</u>

(1) The Civil Code of Louisiana of the Law Enforcement Division sets the priority for a dedicated ad valorem tax. Thus, the Sheriff has no bonded or "booked" debt.

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE

NET DEBT PER CAPITA
LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Population (1)	Debt (2)	Debt Service Number Applicable (3)	Net Debt	Net Debt Per Capita
1988	411,800	\$ -	1	\$ -	\$ -
1989	459,085	-	-	-	-
1990	466,890	6,880,000	821,677	5,174,324	11
1991	448,388	5,281,000	860,650	4,680,387	10
1992	423,088	5,125,000	852,289	4,182,729	9
1993	426,088	4,818,000	211,752	4,606,248	10
1994	421,000	4,298,000	231,782	3,866,218	9
1995	427,442	3,650,000	198,441	3,451,559	7
1996	458,456	2,880,000	259,813	2,620,187	6
1997	458,541	2,595,000	312,379	2,282,621	5

(1) Source: Louisiana Tech University

(2) Includes only Components of Indebtedness

(3) Represents amounts available to Debt Service Funds for repayment of debt

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 18

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

(UNAUDITED)

Fiscal Year	Fiscal Year	Amount (\$)		Total Debt Service	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Governmental Expenditures
		1980-81	1981-82			
1980	\$	-	\$	-	\$ 21,260,477	0.0%
1981	-	-	-	-	46,189,811	0.0%
1982	-	-	-	-	41,617,288	0.0%
1983	470,000	472,560	887,538	40,649,234	1.9%	
1984	499,800	419,421	894,821	38,250,781	1.8%	
1985	625,500	341,498	886,998	51,447,576	1.7%	
1986	429,800	311,403	800,415	51,689,682	1.0%	
1987	640,000	268,478	848,478	62,281,152	1.0%	
1988	643,000	381,158	844,158	63,878,118	1.3%	
1989	690,000	431,798	843,798	70,893,182	1.0%	

(1) Includes only Certificate of Indebtedness

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

(3) Excludes bond issuance costs

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 11

COMPUTATION OF DIRECT AND-OVERLAPPING BONDED DEBT
JUNE 30, 1987

(UNAUDITED)

Amounts expressed in thousands

Trading Jurisdiction	Net Bonded Debt	Percent Overlapping	Overlapping Ratio
Direct Bonded Debt	\$	(1)	100.00%
Jefferson Parish Sheriff			
Overlapping			
Parishes of Jefferson	88,120 (1)	100.00%	88,120
Jefferson Parish Public Safety System	188,781 (2)	100.00%	188,781
West Jefferson Lower District	1,428 (2)	100.00%	1,428
City of Bossier	1,863 (2)	100.00%	1,863
City of Natchitoches	41 (2)	100.00%	41
Total Overlapping	280,233		280,233
Total Direct and Overlapping	\$		\$
	288,854		288,854

(1) The bonds issued by the Board of Commissioners of this Parish are all uniform series and are specifically dedicated to pay these bonds.

(2) These amounts are as of December 31, 1986.

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE II

DEMOGRAPHIC STATISTICS
LAST TEN YEARS

(UNAUDITED)

Fiscal Year	Population (1)	Per Capita Income (2)	School Enrollment (3)	Unemployment Rate (4)
1988	411,887	\$ 14,148	81,364	9.89%
1989	461,508	15,087	81,997	8.68%
1990	483,624	15,860	85,485	6.48%
1991	483,706	17,179	83,818	5.25%
1992	493,341	17,449	82,895	3.68%
1993	498,989	17,990	79,214	6.75%
1994	492,869	17,596	80,486	5.66%
1995	477,081	18,349	80,879	6.07%
1996	458,928	19,198	81,142	5.89%
1997	433,791	20,178	81,592	4.88%

(1) Source: Louisiana Tech University

(2) Source: Bureau of Economic Analysis, U.S. Department of Commerce

(3) Source: Louisiana Department of Education

(4) Source: Louisiana Department of Labor

JEFFERSON PARISH SHERIFF

Gretna, Louisiana

12/31/17

**PROPERTY VALUE, NEW CONSTRUCTION, AND BANK DEPOSITS
LAST TEN YEARS**

(UNAUDITED)

(All dollar amounts expressed in thousands)

Year	Fire Loss	General Property Value (\$)	Single Family Value (\$)	Mobile Home Value (\$)	Bank Deposit Value (\$)	Commercial Public Buildings And Other (\$)	Total Parish Substance (\$)	Bank Deposits (\$)
1988	1987	1,819,077	791	26,727	48	284,024	1,014,648	1,170,000
1989	1988	1,854,525	750	29,553	4	32,449	897,799	1,207,711
1990	1989	1,872,827	827	27,487	26	81,229	132,279	1,481,591
1991	1990	1,867,066	499	24,779	1	89,461	139,338	1,492,547
1992	1991	1,860,607	521	31,457	9	104,628	166,817	1,491,356
1993	1992	1,892,411	743	36,763	11	141,796	199,313	1,490,001
1994	1993	1,882,316	608	32,463	100	142,328	195,398	1,508,113
1995	1994	1,918,216	440	38,126	21	113,297	186,873	1,508,478
1996	1995	1,971,817	141	42,141	148	165,020	198,355	1,607,882
1997	1996	2,171,288	141	52,170	111	118,000	188,414	1,662,626

(1) Source: Jefferson Parish Assessor's Office

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

(3) Source: Jefferson Parish Finance Department

JEFFERSON PARISH SHREVEY
Cottree, Louisiana

TABLE 10

MISCELLANEOUS ACTIVITIES
Last 5 Years

(UNAUDITED)

General Description Date of Acquisition	Netted Payee (Should List All Transactions)				
	For Last Five Years				
	Jan. 01, 1984	Jan. 01, 1985	Jan. 01, 1986	Jan. 01, 1987	Jan. 01, 1988
Expenses - rent	407,741	518,876	471,483	483,000	518,000
Expenses - maintenance/repairs (estimated)	101,000	93,400	101,000	100,000	100,000
Utilities Service	150,000	151,800	150,000	150,000	151,400
Expenses in Utilities Service	150,000	150,000	150,000	150,000	150,000
Amortization	68,000	68,000	68,000	68,000	68,000
Contingencies	48,500	48,000	48,000	48,000	48,000
Grants	000	000	000	000	000
Travel (estimated/contingent)	15,000	48,700	48,000	48,000	48,000
Average Expense Transactions	00	00	00	00	00
Fixed Assets:					
Machinery	00	00	00	00	00
Buildings	000	000	000	000	000
Furniture	000	000	000	000	000
Accounts	000	000	000	000	000
Total Fixed Assets	<u>000</u>	<u>000</u>	<u>000</u>	<u>000</u>	<u>000</u>
Machinery	000	000	000	000	000
Buildings	000	000	000	000	000
Furniture	000	000	000	000	000
Total Program/Other	<u>00,000</u>	<u>00,000</u>	<u>00,000</u>	<u>00,000</u>	<u>00,000</u>
Total	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
Notes	00	00	00	00	00
Estimated Value of Property Sold	\$ 50,000.00	50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Current Value of Property Acquired	\$ 50,000.00	50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Value Rate per 1000 Dollars	00.0	00.0	00.0	00.0	00.0

CG Group - Information/Communications Division - Research & Analysis

SINGLE AUDIT SECTION

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana as of and for the year ended June 30, 1997, and have issued our report thereon dated November 11, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Jefferson Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings and questioned costs in Item 1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Jefferson Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's ability to record, process, summarize, and report financial data.

consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe that the reportable condition described above is a material weakness.

This report is intended for the information of the Sheriff, management, and federal auditing agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Robson & Company

Metairie, Louisiana

November 11, 1997

JEFFERSON PARISH SHERIFF
COSTA, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 1997

The results of our tests disclosed the following instance of noncompliance described in item 1 and the reportable condition described in item 2 that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Sheriff's June 30, 1997, financial statements.

COMPLIANCE WITH LAWS AND REGULATIONS

1. Louisiana Local Government Budget Act

Condition:

We noted that the Sheriff's Drug Enforcement Special Revenue Fund had budgeted revenues in excess of actual revenues (budgetary basis) by an amount greater than five percent for the year ended June 30, 1997, as shown below.

	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>	<u>Percent Variance</u>
Revenues	\$1,137,500	\$1,142,790	\$194,710	14.8%

The Sheriff's Drug Enforcement Special Revenue Fund also had actual expenditures (budgetary basis) in excess of budgeted expenditures by an amount greater than five percent for the year ended June 30, 1997, as shown below.

	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>	<u>Percent Variance</u>
Expenditures	\$1,051,990	\$1,184,028	\$122,078	12.6%

Critique:

Louisiana law, specifically LSA-R.S. 39:1309, requires the Chief Executive Officer (the Chief Administrative Officer) to notify the governing authority (the Sheriff) in writing when revenues within a fund are failing to meet annual budgeted amounts by five percent or more, when expenditures within a fund are exceeding annual budgeted amounts by five percent or more, and when fund balances within a fund fail to meet annual budgeted amounts by five percent or more, and requires responsive action by the governing authority.

Effect:

Failure to amend the budget for the Drug Enforcement Special Revenue Fund as required by the provisions of I.S.A.-R.S. 38:1389 places the Sheriff in noncompliance with this statute for the Drug Enforcement Special Revenue Fund in June 30, 1997.

Cause:

Decreases in expected revenues and increases in expenditures at the end of the fiscal year limited the ability of Sheriff's Office personnel to amend the Drug Enforcement Special Revenue Fund budget.

Management Response:

The primary source of revenues to this fund are forfeitures of seized assets under the "Equitable Sharing of Federally Seized Property" program. Due to the inconsistency and unreliability of this funding source, it is virtually impossible to budget estimated revenues with any degree of certainty. The current year's variance occurred because several cases which were thought to be settled did not get finalized before year end. Forfeited funds are not recognized as revenue until received in cash. The Sheriff and the Chief Deputy/Comptroller were made aware of the shortfall in June, however, due to the limited time frame, amendments to the budget could not be made before year end.

The expenditures exceeded the budget due to the Sheriff authorizing the purchase of a few additional vehicles out of this fund. The purchase was funded with available fund balance.

REPORTABLE CONDITION

2. Group Health and Life Insurance Internal Service Fund

Condition:

We noted that management wrote off over \$388,800 of accounts receivable in the Group Health and Life Insurance Internal Service Fund during the year ended June 30, 1997, and that many of these bad debts were the result of procedural lapses in the Insurance Department. In most cases, the Insurance Department billed the third-party insurance carriers in prior years for charges that were not reimbursable, and the erroneous billings were written off in the current year as a result of the actions of the Internal Auditor.

Criteria:

Generally accepted accounting principles require that receivables be stated at their net realizable value, and prudent business practices require that management periodically review the status of accounts receivable for collectibility.

Effect:

Failure to perform adequate and timely supervisory reviews of case files in the Insurance Department significantly limits the Sheriff's ability to safeguard insurance receivables against loss, and restricts management's ability to make financial decisions based on timely, accurate data.

Case:

The Insurance Department employee who was responsible for preparing these billings faced a number of problems during the past fiscal year: 1) a prolonged illness in the Spring of 1997 reduced the number of hours she was able to work, thus causing a work back-load, 2) the clerk in the office resigned in the Spring and was not replaced for several months, 3) there apparently were miscommunications between the accounting department and the insurance department in that the accounting supervisor directed insurance to bill "everything" without understanding that some of the information being gathered could not be billed, and 4) there was a lack of supervision and review which allowed the three previous conditions to result in the erroneous billings.

Management Response:

Several corrective measures have been taken on this matter: 1) the insurance supervisor is now more directly involved in the preparation and review of invoices, 2) another employee was hired to assist (and eventually replace) the employee responsible for the Subrogation receivable, and 3) an internal investigator was temporarily assigned to reviewing and collecting the outstanding receivables.

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Principals: Robert, CPA

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

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

Compliance

We have audited the compliance of the Jefferson Parish Sheriff, Gretna, Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget's (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1997. The Jefferson Parish Sheriff's major federal programs are identified in the schedule of expenditures of federal, state, and local receipts. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Jefferson Parish Sheriff's management. Our responsibility is to express an opinion on the Jefferson Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Jefferson Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Jefferson Parish Sheriff's compliance with those requirements.

In our opinion, the Jefferson Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997.

Internal Control Over Compliance

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

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

This report is intended for the information of the Sheriff, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Roberta G. Campbell

November 11, 1993

Metairie, Louisiana