

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

Sheriff Joseph P. Lopinto, III



**911 Emergency Communications
A Special Revenue Fund of the
Jefferson Parish Sheriff's Office**

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2024

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Prepared by:
Finance Bureau

Robert W. Palermo
Chief Financial Officer



**911 Emergency Communications
Jefferson Parish Sheriff's Office
Annual Financial Report
Fiscal Year Ended June 30, 2024**

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FINANCIAL SECTION





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Independent Auditor's Report

Sheriff Joseph P. Lopinto, III
911 Emergency Communications Special Revenue Fund
Jefferson Parish Sheriff's Office
Harvey, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the 911 Emergency Communications Special Revenue Fund (the Fund) of the Jefferson Parish Sheriff's Office, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the Fund as of June 30, 2024, and the respective changes in financial position thereof and the respective budgetary comparison for 911 Emergency Communications Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fund's basic financial statements. The schedule of revenues – budget and actual (budgetary basis) and the schedule of expenditures – budget and actual (budgetary basis), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues - budget and actual (budgetary basis) and the schedule of expenditures - budget and actual (budgetary basis) are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Emphasis of a Matter

As discussed in Note A, the financial statements present only the 911 Emergency Communications Special Revenue Fund and do not purport to, and do not, present fairly the financial position of the Jefferson Parish Sheriff's Office as of June 30, 2024, and the changes in its financial position or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 30, 2024, on our consideration of the Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the 911 Emergency Communications Special Revenue Fund's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Covington, LA
December 30, 2024





FUND FINANCIAL STATEMENTS

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

911 Emergency Communications Special Revenue Fund
Balance Sheet
June 30, 2024

	<u>2024</u>
Assets	
Cash and Cash Equivalents	\$ 3,774,319
Investments	-
Receivables (net of allowance for uncollectibles)	2,925,011
Due from Other Funds	-
 Total Assets	 <u>\$ 6,699,330</u>
 Liabilities and Fund Balances	
Liabilities	
Accounts Payable	\$ 107,401
Due to Other Funds	699
Due to Other Governments	-
 Total Liabilities	 <u>108,100</u>
 Fund Balances	
Non-spendable	-
Restricted	6,591,230
Committed	-
Assigned	-
Unassigned	-
 Total Fund Balances	 <u>6,591,230</u>
 Total Liabilities and Fund Balances	 <u>\$ 6,699,330</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

911 Emergency Communications Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balances
For the Year Ended June 30, 2024

	<u>2024</u>
Revenues	
Taxes	
Property Taxes	\$ -
Sales Taxes	-
Intergovernmental	7,065,325
Service Charges, Fees, and Commissions	4,916
Fines and Forfeitures	-
Interest	293,832
Miscellaneous	-
Total Revenues	<u>7,364,073</u>
Expenditures	
Current	
Public Safety	
Technical Services	
Salaries and Benefits	-
General Operating Expenditures	2,038,738
Materials and Supplies	390,078
Travel	18,993
Capital Outlay	107,361
Intergovernmental	1,505,803
Total Expenditures	<u>4,060,973</u>
Excess (Deficiency) of Revenues	
Over Expenditures	<u>3,303,100</u>
Other Financing Sources (Uses)	
Transfers In	-
Transfers Out	(4,550,979)
Total Other Financing Sources (Uses)	<u>(4,550,979)</u>
Excess (Deficiency) of Revenues	
Over Expenditures and Other Financing	
Sources (Uses)	(1,247,879)
Fund Balance	
Beginning of Year	7,839,109
End of Year	<u>\$ 6,591,230</u>

The accompanying notes are an integral of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

911 Emergency Communications Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Amended Budget Positive (Negative)	Original Budget
Revenues						
Taxes						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-
Intergovernmental	7,065,325	-	7,065,325	7,462,000	(396,675)	7,250,000
Service Charges, Fees and Commissions	4,916	-	4,916	5,300	(384)	9,000
Fines and Forfeitures	-	-	-	-	-	-
Interest	293,832	-	293,832	298,100	(4,268)	311,000
Miscellaneous	-	-	-	-	-	1,000
Total Revenues	7,364,073	-	7,364,073	7,765,400	(401,327)	7,571,000
Expenditures						
Current						
Public Safety						
Technical Services						
Salaries and Benefits	-	-	-	-	-	-
General Operating Expenditures	2,038,738	30,045	2,068,783	2,165,025	96,242	2,630,900
Materials and Supplies	390,078	43,071	433,149	468,300	35,151	101,000
Cost of Goods Sold	-	-	-	-	-	-
Travel	18,993	2,999	21,992	24,100	2,108	26,000
Programs and Activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Outlay	107,361	641,907	749,268	817,200	67,932	1,776,000
Intergovernmental	1,505,803	-	1,505,803	1,505,803	-	1,505,803
Total Expenditures	4,060,973	718,022	4,778,995	4,980,428	201,433	6,039,703
Excess (Deficiency) of Revenues Over Expenditures	3,303,100	(718,022)	2,585,078	2,784,972	(199,894)	1,531,297
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(4,550,979)	-	(4,550,979)	(4,551,100)	121	(3,816,900)
Capital Leases	-	-	-	-	-	-
Sales of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(4,550,979)	-	(4,550,979)	(4,551,100)	121	(3,816,900)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(1,247,879)	(718,022)	(1,965,901)	(1,766,128)	(199,773)	(2,285,603)
Fund Balance						
Beginning of Year	7,839,109	786,512	8,625,621	8,625,621	-	8,264,010
End of Year	\$ 6,591,230	\$ 68,490	\$ 6,659,720	\$ 6,859,493	\$ (199,773)	\$ 5,978,407

The accompanying notes are an integral of this statement.

**911 Emergency Communications
Jefferson Parish Sheriff's Office
Harvey, Louisiana**

**Notes to the Financial Statements
June 30, 2024**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the 911 Emergency Communications Fund (the "Sheriff's 911 Fund"), a Special Revenue Fund of the Jefferson Parish Sheriff's Office, have been prepared in conformity with generally accepted accounting principals (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principals. The Sheriff's 911 Fund's significant accounting policies are described below.

1. Reporting Entity

The Jefferson Parish Emergency Communications District (the "911 District") was created on August 11, 1982 by Parish Ordinance No. 15353. The Louisiana Legislature further codified the statutes pertaining to the District in LRS 33:9121 et seq. Under these statutes, the Parish of Jefferson is responsible for establishing an emergency communications district utilizing the number 911 as the primary emergency telephone number in the Parish. The Parish governing authority (i.e., the Council) is also given oversight of the 911 District.

Under JP Resolution No. 118115, dated December 15, 2011, the Parish of Jefferson authorized the Sheriff of Jefferson Parish (the "Sheriff"), to act as the administrator of the 911 District. The original cooperative endeavor agreement was signed on January 5, 2012 and ran until June 30, 2016. The latest extension was signed on July 15, 2020 under Resolution No. 135879, which expired on June 30, 2024. The agreement was extended in August of 2024 under Resolution No. 144899 effective through June 30, 2028. Under this agreement, the Parish of Jefferson continues to receive the amounts paid by the citizens to their telephone service providers and then remits the collections to the Jefferson Parish Sheriff in the month or quarter after collection. The Sheriff then deposits these funds into a Special Revenue Fund and accounts for all of the day-to-day activities of operating the 911 District within this fund.

This report only shows the 911 Emergency Communications Special Revenue Fund. It is presented separate and apart from the Sheriff's financial statements in order to provide information on the activities performed under this agreement and does not purport to, and does not present the financial position of the Sheriff. The amounts included in this report are reported as a Special Revenue Fund within the Sheriff's basic financial statements.

2. Individual Fund Financial Statements

The Sheriff's 911 Fund uses fund accounting to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The Sheriff's 911 Fund is classified as a *governmental fund*.

Governmental funds are used to account for all or most of the Sheriff's 911 Fund's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds), if any.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

For 2024, the Sheriff only reports a Special Revenue Fund (i.e., no capital or debt service activity related to the Sheriff's administration of the 911 District was incurred). As such, the **911 Emergency Communications Special Revenue Fund** is used to account for funds remitted to the Sheriff under the cooperative endeavor agreement with the Parish in order to administer the daily operations and maintenance of the Parish's 911 Emergency Communications District.

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

Governmental fund financial statements are reported using a *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet.

Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing sources uses) in net current assets. 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. The Sheriff's 911 Fund considers the service charges remitted by the Parish to be available if they are collected within 60 days after year-end. Expenditures are recorded when the related liability is incurred, except for unmaturing 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 intergovernmental reimbursement, interest and grants. Substantially all other revenues are recorded when received.

4. Assets, Liabilities and Net Assets/Fund Equity

A. *Cash and Investments*

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

Louisiana Revised Statutes (LSA-RS 33:2955) authorized the Sheriff's 911 Fund to invest in: 1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government, 2) bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. government instrumentalities, 3) direct security repurchase agreements of any federal book entry only securities, 4) time certificates of deposits of state banks organized under the law of Louisiana and national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations, 5) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, 6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Interfund Receivables/Payables

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

C. Inventories

The costs of material and supplies acquired by governmental funds are recorded as expenditures at the time of purchase. It is management's opinion that the inventory of such materials and supplies at June 30, 2024 would not be material to the financial statements.

D. Deferred Charges and Prepaid Items

Payments made to vendor for services that will benefit periods beyond June 30, 2024 are recorded as deferred charges or prepaid items in the fund financial statements. These items will be recognized as expenses or expenditures when the benefit or expense is earned/used.

E. Capital Assets

Capital assets, which included property, plant, equipment, and infrastructure assets, are not reported on the balance sheet at the fund financial statement level. As such, no capital assets are presented in this report. It should also be noted that the capital assets of the 911 District are not reported within the financial statements of the Jefferson Parish Sheriff's Office. Since the Parish is still the governing authority and has title to the assets, they are recorded on the books of the Parish of Jefferson.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Instead, they are recorded as expenditures when incurred.

F. Long-term Obligations

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

G. Fund Equity

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

For *committed fund balances*, the Parish Council and/or the Sheriff is considered the highest level of decision-making authority and formal policy memorandum issued by each is needed to establish, modify,

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONTINUED)

or rescind a fund balance commitment. For *assigned fund balances*, the Sheriff and/or Chief Financial Officer may assign amounts to a specific purpose via internal memorandum.

In addition, while the Sheriff's 911 Fund has not formally adopted minimum fund balance policy, in keeping with the precedence set by the Parish Council, it does have an internal targeted fund balance of 15 percent of current year expenditures.

The Sheriff's 911 Fund has also not established a policy for its use of unrestricted fund balance, it does consider that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

H. Use of Estimates

Preparation of financial statements in accordance with generally accepted accounting principles requires the Sheriff's 911 Fund to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses/expenditures. Actual results could differ from the estimates that were used.

I. Subsequent Events

The Sheriff's 911 Fund has evaluated subsequent events through December 30, 2024, the date the financial statements were available to be issued.

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Budgetary Information

Formal budgetary accounting is employed as a management control device during the year for the Sheriff's 911 Fund because it is a Special Revenue Fund. The annual budget is legally adopted each year by a resolution authorized by the Sheriff.

Expenditures may not exceed budgeted appropriations at the fund level. Management of the Sheriff's 911 Fund may make line-item adjustments within a fund without the Sheriff's or the Parish's approval as long as the total revenues and expenditures do not change. Appropriations which are neither expended nor encumbered lapse at year end.

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

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

In accordance with the Louisiana Local Government Budget Act (LSA-RS 39:1301), the procedures used by the Sheriff in establishing the budgetary data in the financial statements include public notices of the proposed budget, public inspections and hearings. The budget is then legally adopted by the Sheriff through a formal implementation letter. All amendments to the budget must also be approved by the Sheriff. Budgeted amounts included in the accompanying statements are as originally adopted or as finally amended by the Sheriff as of June 20, 2024.

2. Amendments to the Budget

As noted above, the Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 20, 2024. The most significant of the changes made are described below:

Intergovernmental revenues of the Sheriff's 911 Fund were amended at year-end from the proposed budget of \$7,250,000 to the amended budget of \$7,462,000.

Expenditures of the Sheriff's 911 Fund were decreased by \$1,059,275. A breakdown by category follows:

Category	Proposed Budget	Amendments	Amended Budget
Salaries and benefits	\$ -	\$ -	\$ -
General operating expenditures	2,630,900	(465,875)	2,165,025
Materials and supplies	101,000	367,300	468,300
Travel	26,000	(1,900)	24,100
Capital outlay	1,776,000	(958,800)	817,200
Intergovernmental	1,505,803	-	1,505,803
Total	\$ 6,039,703	\$ (1,059,275)	\$ 4,980,428

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

The decrease is due to a decrease in general operating expenditures of \$465,875, an increase of \$367,300 in materials and supplies, a decrease in travel of \$1,900, and a decrease of \$958,800 in capital outlay. The decrease in general operating expenditures primarily resulted from a decrease of \$250,600 in repairs and maintenance, a decrease of \$138,400 in computer programming, and a decrease of \$44,700 in utilities.

The intergovernmental costs remained at \$1,505,803 (which is made up of reimbursements to the Parish Eastbank Fire Department for fire dispatchers and payments to the Cities of Kenner and Gretna for alternate PSAPs).

Operating transfers out increased \$734,200 to reimburse the Sheriff's General Fund for police and EMS dispatchers, 911-related IT personnel, the 911 District Commander, the 911 District Clerk, the Training Coordinator, and the Quality Assurance/Quality Control Manager.

3. Expenditures in Excess of Appropriations

Actual expenditures (on a budgetary basis) totaled \$4,778,995, which was \$201,433 or 4.2% under budget. This is will within the statutorily allowed 5 percent.

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

The Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Budgetary Basis) presents a comparison of the legally adopted budget with actual data on the budgetary basis. Since accounting principles on the budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other sources over expenditures and other uses for the year ended June 30, 2024, is presented below:

	911 Fund
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ (1,965,901)
Basis Difference	
To adjust for expenditures for unpaid invoices	718,022
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ (1,247,879)</u>

NOTE C - DETAILED NOTE ON ALL ACTIVITIES AND FUNDS

1. Deposits with Financial Institutions and Investments

Deposits with Financial Institutions

The deposits at June 30, 2024, consisted of the following:

	Cash	Certificates of Deposit	Other	Total
Deposits in Bank Accounts per Balance Sheet	\$ 3,774,319	\$ -	\$ -	\$ 3,774,319
Bank Balances of Deposits Exposed to Custodial Credit Risk:				
A. Uninsured and uncollateralized	\$ -	\$ -	\$ -	\$ -
B. Uninsured and collateralized with securities held by the pledging institution	-	-	-	-
C. Uninsured and collateralized with securities held by the pledging institution's trust department or agent but not in the Sheriff's name	-	-	-	-
Total Bank Balances Exposed to Custodial Credit Risk	\$ -	\$ -	\$ -	\$ -
Total Bank Balances - All Deposits	\$ 3,774,319	\$ -	\$ -	\$ 3,774,319

State statutes require the Sheriff to protect the deposits of its public funds with either deposit insurance or collateral pledged by its fiscal agent bank in an amount at least equal to the amount on the deposit at the bank. Because the Sheriff's 911 Fund is part of the Sheriff's Office, its deposits are covered by the same insurance and/or collateral as the Sheriff. As noted above, all of the deposits were either insured or collateralized.

2. Receivables

Receivables at June 30, 2024 consist of the following:

Due From/Description	Amount
Jefferson Parish	
Service Fees - January 2024	\$ 10
Service Fees - February 2024	198,967
Service Fees - March 2024	1,055,563
Service Fees - April 2024	376,847
Service Fees - May 2024	396,540
Service Fees - June 2024	897,084
	<u>\$ 2,925,011</u>

These service fees were collected from the Parish shortly after year end and remitted to the Sheriff after year end.

The Sheriff considers all receivables to be collectible; therefore, no allowance has been established for doubtful accounts.

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

3. Capital Assets

Fund financial statements do not disclose capital assets on their balance sheets.

The capital assets of the 911 District are recorded on the books of the Parish of Jefferson and not on the Sheriff's financial statements. The Parish Council is still the governing authority of the 911 District and has title to all assets purchased by the 911 District.

Capital outlay expenditures are recorded in the fund financial statements. These outlays are reported to the Parish administration for capitalization purposes and asset tagging.

4. Operating, Maintenance, and Lease Agreements

Maintenance Agreements

The Sheriff's 911 Fund is a party to various operating and maintenance agreements. One of the most significant ones has to do with the maintenance and support of the Tritech Software System and Computer-Aided Dispatch (CAD) system utilized by the 911 District to receive and dispatch emergency calls. When the system was purchased and installed, the first year's maintenance and support was included in the amount paid. The contract was previously renewed during 2017 for an additional five-year period. At this time, the system is undergoing an upgrade, which is expected to be completed by the end of 2024. Until then, the maintenance and support agreement will continue to be renewed annually. During 2024, the Sheriff's 911 Fund expended \$389,555 on this contract.

The 911 District Viper-as-a-Service (VaaS) telecommunications system that has been implemented since 2016, was upgraded during the fiscal year 2020. The upgrade provided new equipment and software for the VaaS system. Under this agreement, the 911 District does not own the telephone switches and equipment. Instead, it is subscribing for these services from the vendor (West Safety Solutions/Intrado Life & Safety Solutions) under a five-year term, which is scheduled to end in June 2024. The monthly service fee associated is currently \$23,000 per month. During 2024, the 911 District expensed approximately \$253,001 on this contract.

The Sheriff's 911 Fund also has a maintenance and support agreement with Motorola related to the communication consoles and other radio and communications equipment and NICE recorders for two service locations, one on the westbank and another of the eastbank in Jefferson Parish. Both agreement contract periods are termed for twelve months and renewed annually through the Jefferson Parish Council in the normal course of business. In 2024, the Sheriff's 911 Fund incurred \$191,013 for these two service locations.

Operating Agreements

Under Parish Resolution No. 118115, dated December 15, 2011, the Sheriff is the administrator of the 911 Emergency Communications District, formerly run by the Parish. Effective January 5, 2012, the Sheriff took over the daily operations of the 911 District. Under this agreement, the Parish continues to receive the 911 service charges paid by the citizens to their respective telephone companies. These service charges are then remitted to the Sheriff in the month after collection. During 2024, the Parish collected and remitted \$7,065,325 in current year service charges to the Sheriff. This amount is recognized as intergovernmental revenues in the fund financial statements.

As part of operating the 911 Emergency Communications District, the Sheriff is obligated to distribute a portion of the 911 funds to the Parish and other agencies as reimbursement of 911-related operating costs. The Jefferson Parish Eastbank Fire Department is paid \$103,935 monthly to reimburse it for the Fire Dispatcher

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

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

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

For 2024, the total amounts distributed under these intergovernmental agreements are as follows:

<u>Agency</u>	<u>Purpose</u>	<u>Amount Distributed</u>
Sheriff's General Fund	911 Police/EMS Dispatch/Train/QA/QC	\$ 4,100,649
Sheriff's General Fund	911 Commander/Clerk	127,196
Sheriff's General Fund	911 IT Technicians	323,134
	(see Note C.8)	<u>4,550,979</u>
Jefferson Parish Eastbank Fire	Dispatch	1,247,223
City of Kenner PD	PSAP	211,000
City of Gretna PD	PSAP	47,580
Total Intergovernmental		<u>1,505,803</u>
Total		<u>\$ 6,056,782</u>

5. Fund Balance Components

In accordance with GASB Codification Section 1800.142-162, fund balances of the governmental fund types are categorized into one of five categories - Non-spendable, Restricted, Committed, Assigned, or Unassigned. The Sheriff's 911 Fund commits, restricts or assigns its fund balances to various specific purposes within each category. Descriptions of the details of these specific purposes are as follows:

Restricted for 911 Emergency Communications Operations and Maintenance

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

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

6. Service Charges and Fees

911 Fees

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

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

During 2024, current year revenues for these 911 fees totaled \$7,065,325. This is the net of \$5,705,601 in remittances from the Parish, a reversal of prior year receivables of \$(1,565,287) and an accrual of current year receivables of \$2,925,011 (see Note C.2). The receivable results from some of the 911 service providers remitting on a quarterly or annual basis, rather than monthly.

7. Expenditures of the Sheriff's 911 Fund Paid for by Others

Parish Council

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

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

Jefferson Parish Sheriff's Office

The Jefferson Parish Sheriff's Office is providing space at its Eastbank Emergency Command Center as a backup 911 facility. Approximately 1,500 sq. ft. is dedicated to the backup 911 facility at no cost to the 911 District.

8. Interfund Transactions and Balances

Interfund Receivables/Payables

As of June 30, 2024, the Sheriff's 911 Fund showed a \$699 balance due to other funds.

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

Interfund Transfers

The Sheriff's General Fund pays for the salaries and benefits of the 911 Department's administration as well as the call-takers and police and EMS dispatchers working in the 911 Department. The Sheriff's 911 Fund has an agreement with the Sheriff to reimburse him for these costs. This contract calls for a reimbursement of actual costs up to agreed-upon maximums. Another agreement also allows the Sheriff's 911 Fund to reimburse the Sheriff for computer department personnel assigned exclusively to the 911 Department. Finally, as noted above, the Sheriff's 911 Fund has an agreement to reimburse the Sheriff for the 911 District Commander, the 911 District Clerk, the Training Coordinator, and the Quality Assurance/Quality Control Manager.

Through June 30, 2024, the Sheriff's 911 Fund transferred \$4,550,979, as follows: \$4,100,649 to the Sheriff's General Fund for 911 police and EMS Dispatchers, the Training Coordinator, and the Quality Assurance/Quality Control Manager, \$127,196 to the Sheriff's General Fund for 911-related Commander and Clerk's salaries, and \$323,134 to the Sheriff's General Fund for 911-related computer department salaries.

NOTE D - CONTINGENCIES

1. Risk Management

The Sheriff is generally self-insured for the majority of risks that it faces (auto loss, general and professional liability, group health, etc.). The Parish is also self-insured in many cases. The Sheriff's employees that work in the 911 District are covered by its professional liability and group health plans.

The buildings and contents of the 911/EOC are covered by the Parish either by self-insurance or through insurance policies placed with carriers. The Sheriff also carries some insurance coverage on the contents (furniture and fixtures) of the 911 area of the building.

2. Litigation

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

The liability of any claim against the Sheriff related to the performance of his employees on 911-related matters is recorded in the Sheriff's self-insurance internal service fund.

NOTE E - SUBSEQUENT EVENT

1. Pending Cooperative Endeavor Agreements with the Parish of Jefferson

On June 30, 2024, various cooperative endeavor agreements expired between the Jefferson Parish Sheriff's Office and the Parish of Jefferson for the management of the 911 Communications District and for the reimbursement of salaries within the 911 Communications District. In August of 2024, Resolution No. 144899, was executed as the extension of the management agreement effective through June 30, 2028. The Jefferson Parish Sheriff's Office and the Parish of Jefferson are currently working to renew the cooperative endeavor agreement for the reimbursable salaries.





SUPPLEMENTAL INFORMATION

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

911 Emergency Communications Special Revenue Fund
Schedule of Revenues
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Amended Budget Positive (Negative)	Proposed Budget
Revenues						
Taxes						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Jefferson Parish CEA	-	-	-	-	-	-
Current Year Fees	7,065,325	-	7,065,325	7,462,000	(396,675)	7,250,000
Prior Year Accumulated Fees	-	-	-	-	-	-
Service Charges, Fees and Commissions	4,916	-	4,916	5,300	(384)	9,000
Fines and Forfeitures	-	-	-	-	-	-
Interest	293,832	-	293,832	298,100	(4,268)	311,000
Miscellaneous	-	-	-	-	-	1,000
Total Revenues	7,364,073	-	7,364,073	7,765,400	(401,327)	7,571,000

See Independent Auditor's Report

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

911 Emergency Communications Special Revenue Fund
Schedule of Expenditures
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

	Actual (GAAP Basis)	Budgetary to GAAP Differences	Actual (Budgetary Basis)	Amended Budget	Variance with Amended Budget Positive (Negative)	Proposed Budget
Expenditures						
Current						
Public Safety						
Technical Services						
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating Expenditures						
Subscriptions	\$ 2,035	\$ -	\$ 2,035	\$ 175	\$ (1,860)	\$ -
Dues	419	-	419	500	81	1,000
Permits & Licenses	570	-	570	700	130	1,000
Advertising	-	-	-	-	-	1,000
Printing Supplies	2,756	-	2,756	3,100	344	3,500
Utilities - Electricity	58,855	-	58,855	58,900	45	100,000
Utilities - Gas	-	-	-	-	-	-
Utilities - Water	1,303	-	1,303	1,400	97	5,000
Postage	60	-	60	100	40	1,000
Telephone & Communications	979,045	44,585	1,023,630	1,034,100	10,470	1,073,400
Radio & Television	5,150	-	5,150	5,000	(150)	5,000
Rental/Lease - Office Equipment	2,057	-	2,057	2,100	43	2,000
Repairs & Maintenance	-	-	-	-	-	-
Buildings	18,357	(6,864)	11,493	12,500	1,007	161,000
HVAC & Plumbing	14,253	-	14,253	15,600	1,347	50,000
Communications Equipment	735,514	-	735,514	803,300	67,786	880,000
Miscellaneous	-	-	-	-	-	-
Litter Control	-	-	-	-	-	-
Housekeeping and Janitorial	57,195	2,574	59,769	65,300	5,531	40,000
Professional Services	-	-	-	-	-	-
Indirect Costs	-	-	-	-	-	-
Accounting & Auditing	8,000	-	8,000	8,000	-	10,000
Computer Programming	56,380	-	56,380	61,600	5,220	200,000
Other	11,850	(10,250)	1,600	7,400	5,800	15,000
Deputy Programs & Events	1,745	-	1,745	1,950	205	3,000
Insurance Premiums	83,194	-	83,194	83,300	106	79,000
	<u>2,038,738</u>	<u>30,045</u>	<u>2,068,783</u>	<u>2,165,025</u>	<u>96,242</u>	<u>2,630,900</u>
Materials and Supplies						
Office Supplies	3,263	-	3,263	3,500	237	11,000
Supplies & Licenses - Computers	379,025	36,321	415,346	449,200	33,854	50,000
Special Purpose Supplies	162	-	162	200	38	10,000
Training Supplies	2,698	-	2,698	3,000	302	15,000
Kitchen Supplies	3,165	-	3,165	3,100	(65)	5,000
Emergency Supplies	-	-	-	-	-	-
Tuition & Registration Fees	1,765	6,750	8,515	9,300	785	10,000
Gas & Oil	-	-	-	-	-	-
	<u>390,078</u>	<u>43,071</u>	<u>433,149</u>	<u>468,300</u>	<u>35,151</u>	<u>101,000</u>
Cost of Goods Sold	-	-	-	-	-	-
Travel						
Transportation	386	2,999	3,385	3,700	315	10,000
Lodging	13,013	-	13,013	14,200	1,187	10,000
Meals	5,521	-	5,521	6,100	579	5,000
Miscellaneous	73	-	73	100	27	1,000
	<u>18,993</u>	<u>2,999</u>	<u>21,992</u>	<u>24,100</u>	<u>2,108</u>	<u>26,000</u>
Programs and Activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Improvements Other than Buildings	-	-	-	-	-	-
Equipment	107,361	639,810	747,171	815,100	67,929	1,771,000
Furniture & Fixtures	-	2,097	2,097	2,100	3	5,000
	<u>107,361</u>	<u>641,907</u>	<u>749,268</u>	<u>817,200</u>	<u>67,932</u>	<u>1,776,000</u>
Intergovernmental						
EB Fire	1,247,223	-	1,247,223	1,247,223	-	1,247,223
EMS Dispatchers	-	-	-	-	-	-
City of Gretna	47,580	-	47,580	47,580	-	47,580
City of Kenner	211,000	-	211,000	211,000	-	211,000
	<u>1,505,803</u>	<u>-</u>	<u>1,505,803</u>	<u>1,505,803</u>	<u>-</u>	<u>1,505,803</u>
Total Expenditures	\$ 4,060,973	\$ 718,022	\$ 4,778,995	\$ 4,980,428	\$ 201,433	\$ 6,039,703

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

**911 Emergency Communications Special Revenue Fund
Schedule of Compensation, Benefits, and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2024**

This report contains only the activities of the Jefferson Parish Sheriff's Office's 911 Emergency Communications Special Revenue Fund. It does not present financial information of the Jefferson Parish Sheriff or of the Jefferson Parish Emergency Communications District in the whole.

The Parish President of Jefferson Parish, Louisiana is the Chief Executive Officer of the Jefferson Parish Emergency Communications District and the Sheriff of Jefferson Parish is the Chief Administrative Officer of the Special Revenue Fund under the cooperative endeavor agreement between the two agencies.

Please refer to the Annual Comprehensive Financial Reports of those two agencies for information on any compensation or benefits paid to each.



COMPLIANCE SECTION



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

Sheriff Joseph P. Lopinto, III
911 Emergency Communications Special Revenue Fund
Jefferson Parish Sheriff's Office
Harvey, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the 911 Emergency Communications Special Revenue Fund of the Jefferson Parish Sheriff's Office (the Fund), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the fund financial statements of the Fund, and have issued our report thereon dated December 30, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



A Professional Accounting Corporation

Covington, LA
December 30, 2024



END OF REPORT