



JEFFERSON PARISH SHERIFF

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 1998

Prepared by:
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**JEFFERSON PARISH SHERIFF'S OFFICE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 1998**

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INTRODUCTORY SECTION

HARRY LEE SHERIFF



November 30, 1998

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, 1998 is hereby submitted.

State statute (LSRS 24:573) 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, is accurate in 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, the transmittal letter, a copy of the most recent (2004) 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 1984 and the U.S. Office of Management and Budget's Circular A-133, *Audit of State, Local, Government, 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 discussed in the notes to the financial statements, as the local governing authority, the Jefferson Parish Council (the "Parish") is considered to be the primary government of the parish. However, for a number of reasons, the Sheriff is not considered to be a component unit of the Parish and, therefore, issues a "stand-alone" report.

Some of the reasons for not including the Sheriff as part of the Parish reporting entity include: 1) the Sheriff is legally separate from the Parish, 2) the Sheriff is a separately elected official elected by the citizens in a general, popular election, 3) the Parish can neither impose its will on the Sheriff nor does the Sheriff provide significant benefits or burdens to the Parish, and 4) the Sheriff is not legally 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 collections and disbursements handled by the Sheriff in his capacity as the Tax-Collector for the Colleton Parish are reported within the Sheriff's financial statements as an Agency Fund.

JEFFERSON PARISH ECONOMIC CONDITION AND OUTLOOK

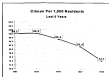
Jefferson Parish is located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. With a population of nearly 400,000, the Parish is a major part of the New Orleans metropolitan economy. While the oil and gas industry continues to gain strength, it no longer dominates the local economy as it did in the 1980's. It's resurgence, though, is definitely a boon to the area. In March 1998, oil field leases in the Gulf of Mexico show bids totaling \$4.8 billion, the second highest since the oil boom in the 1980's. The "trickle-down" effect of these investments is showing up in the local oil field service industries. Despite the wane of the oil industry, diversification continues to protect the local economy from the past boom-to-bust swings. Tourism, gaming, contract law, transportation, chemicals, shipbuilding, and health-care continue to make up a large part of the local economy.

The results of this diversification can be seen in the economic statistics. Despite a relatively stable population level, per capita income rose to \$20,977, the third highest in the state. Annual property values rose from \$2.157 billion to \$2.217 billion and retirement bank deposits rose from \$5.821 billion to \$4.278 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 95 percent, and retail space occupancy at 93 percent.

During 97-98, new employment records were being set as the unemployment rate slipped to 1.80 percent. Ascottale Shipyard and Orleans Hospital continue to lead the parish in private employment. The Jefferson Parish Public School System continues to lead the area in public employment. Gaming also continues to be a boon to the local economy. In addition to video-poker, two of the most successful slotboats in the New Orleans area are opening within Jefferson Parish. The resulting taxes and fees have provided a boost in revenues to most of the local government.

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 effort are the standard crime statistics published in the FBI Monthly Crime Report (MCR). 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 incidents. As can be seen in the graph to the right, the rate has fallen over the past 5 years.





The total number of crimes in Jefferson Parish continues to decrease (see graph). Calls for service also decreased from 334,675 to 326,293 in FY98.

One of the most interesting points about this graph is how the drop in crimes coincides with the roll forward of the property tax millage in 1995 and the implementation of the 1994 1/4 cent sales tax dedicated to the Sheriff's Office. It appears that the drop in crime is a direct result of these tax dollars being put to work.

One of the current year initiatives to increase traffic control and enforcement resulted in a sharp increase in the number of traffic tickets issued. As can be seen in the graph, the number of tickets issued increased from 10,652 to 81,298 in FY1998.

Another popular 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 mark.



MAJOR INITIATIVES

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

- Major steps were taken during 1998 towards bringing the 400 MHz Radio System to reality. A new radio tower was constructed by the Parish to replace the old one. Additionally, tower sites were constructed in LaBite and Metairie. The Sheriff's Office (Metairie) was approximately 80-percent complete in designing the system, itself and the equipment installation at the various radio tower sites was nearly complete. We expect to go live in early December 1998. This will be the first digital system in the State of Louisiana and one of the most sophisticated systems in the United States.

During 1998, the Sheriff's Office spent \$4,390,880 out of the Communications Reserve Capital Project Fund on this project. To date, the Sheriff has transferred \$3,608,608 from the General Fund to pay for the new system. This money was dedicated to this project out of the 1994 1/4 cent sales tax. We also were able to secure a \$1,800,000 appropriation from the Federal government in the form of a COPS Technology grant. This money will be provided between the Sheriff's Office and the municipalities in the area so that they can purchase radios compatible with our new system.

An additional phase of the project involves data transfer capability. This will allow each deputy to have a laptop computer in their car to access criminal history and other data. We have designated \$1,800,000 of the General Fund's Fund Balance to this project. In addition, we are pursuing additional federal funds.

- The Project STAR (Survey, Arrest, Target, Violation, Arrest and Release, Prosecution, and Rejuvenation) neighborhood through Community Oriented Policing grant since its start in June 98, 1998, however, the project itself has continued with the Sheriff picking up 100 percent of the cost of the 28 deputies hired under the grant. This program is designed to take a proactive approach to drug trafficking integrated with a community policing strategy aimed at addressing the needs of communities where drug use and violence is concentrated. The program attacks violence and drug activity in these neighborhoods and provides the "after-care" to maintain the neighborhood once the targeted individuals have been removed. During 97-98, \$714,000 was expended on this project, with the federal government covering \$293,000 or roughly 41 percent of the cost.
- Due to the success of the Project STAR program, the Sheriff's Office was awarded a COMPS MARR "Technology" grant from the U.S. Department of Justice for \$2.1 million to provide computerization for deputies' cars as part of the 600 MARR radio upgrade discussed below. The grant calls for a 70:30 split, whereby the federal government will provide \$1.47 million and the Sheriff's Office will provide \$675,000. Approximately \$1,340,000 was spent during 97-98 on designing the system as well as buying equipment (laptop computers) to be installed in the deputies' cars. The system is expected to go on-line in early 1999.
- Beginning in January 1999, the Sheriff's Office dedicated the proceeds of its state-wide poker allocation to the Parish of Jefferson to help pay for the construction of a new Parish jail. The proceeds will be dedicated for a period of 24 months. During 97-98, approximately \$1,411,000 was committed to the Parish.
- Continuation of the implementation of the AFIS (Automatic Fingerprinting and Identification System) program. The goal of this project is to electronically capture the fingerprint at the moment of arrest, to identify the arrested individual, check for any outstanding warrants or attachments throughout the state, 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 97-98, the State reimbursed the Sheriff's Office approximately \$277,800 for salaries and other development costs related to this project.
- Continuation and expansion of the "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 promote 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. The 1994 grant program was expanded and will provide an additional \$1,894,000 in federal funds. During 97-98, approximately \$248,000 was spent on the HIDTA programs.

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

- Plans are still underway to find additional office space for the Westbank, southeastern departments. While the original bids received for an addition to our existing building exceeded our budget, we are still pursuing other options. During 97-98, \$3,000,000 was set aside in a Capital Project Bond for this project.
- A new living center is also in the works. We have drafted preliminary plans to locate a center on some property owned by the West Jefferson Parish District. The plans are to be submitted to the U.S. Army Corps of Engineers for review and approval. The 98-99 budget sets aside \$4,500,000 for this project.
- Plans are also being formulated to address the additional 158 deputies that are expected to be hired in the year 2000 to man the new Parish Jail expansion. We are reviewing our projected budgets to determine whether we will have to make cuts in other areas of the department to meet this need.

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.

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 report found in the Single Audit Section of the CAFR.

BUDGETARY CONTROLS

In addition, as required by State statute (ARS 25-1-204), 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 encumbrance of fund balances at June 30, 1998.

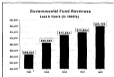
FINANCIAL INFORMATION

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 account for the revenues 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.

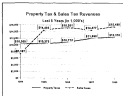
Governmental Funds. The Governmental funds include the principal operating funds of the Sheriff (i.e., the General Fund, Special Revenue funds, Debt Service funds, and Capital Project funds). Overall, as the graph shows, revenues of the Governmental Funds have increased dramatically over the past 5 years.

The primary reason for the increase over the past five years is the 1/4 cent sales tax which went into effect January 1, 1994 (see difference between 1993 and 1994 in graph on next page). Added to the US and already dedicated to the Sheriff, we received a total of \$15,466,000 for 1998. This amounted to an increase in sales taxes of \$1,002,000 or 7.1 percent. While not attributable to any one event, it appears that this increase is merely a reflection of the overall strength of the local economy.



Other significant increases are seen in intergovernmental revenues due to the number of federal grants increasing and the allocation of video poker proceeds from the state. During FY98, the COPS 14080, HRTA, and Local Law Enforcement Block Grants resulted in an increase of \$1,405,000 in revenues in the Special Revenue Funds alone. Service charges, fees and commissions have also increased over the past few years due to an overall increase in sales tax collections. Increases of nearly \$588,000 were seen in the reimbursements received from the New Orleans International Airport for security details due to cutbacks.

The current year saw an increase in revenues of \$3,315 million or 4.9 percent. Presented in the table below is a quarter year to year comparison of the Sheriff's revenues (expressed in thousands).



Revenue	1998		Percent of Total	1997		Amount of Increase (Decrease)	Percent of Increase (Decrease)
	Amount	Percent of Total		Amount	Percent of Total		
Total	\$ 23,889	100%	\$ 20,475	100%	\$ 3,414	16.7%	
Intergovernmental	13,673	57.3%	12,799	62.6%	874	6.8%	
Service charges, fees, and commissions	14,077	59.0%	13,400	65.5%	677	5.0%	
Fees and Collections	1,044	4.4%	1,000	4.9%	44	0.4%	
Miscellaneous	3,591	15.1%	3,421	16.7%	170	1.3%	
TOTAL	\$ 23,889	100%	\$ 20,475	100%	\$ 3,414	16.7%	

Explanations for the variances noted are as follows:

- The \$1,094,000 increase in tax revenues is due to the increase in sales taxes, as explained above.
- Intergovernmental revenues are up \$1,874,000 for a variety of reasons: 1) Federal grants increased \$1,405,000 due primarily to the COPS 14080 grant, the Local Law Enforcement Block Grant, and the HRTA grant, and 2) reimbursements for housing state prisoners at the Parish Correctional Center decreased \$281,000 due to efforts to transfer the prisoners to state facilities quicker, 3) State supplemental pay increased by \$107,000 due to the hiring of additional deputies early in the year, and 4) Airport details dropped by approximately \$588,000 due to cutbacks.
- Service charges, fees and commissions increased by \$7,677,000 primarily due to the increases seen in the overall sales tax collections (the Sheriff's Office receives a commission on the taxes collected, thus, as sales taxes go up, our commissions go up as well). Commissions on fines and forfeitures also accounted for some of this increase, rising nearly \$410,000 in 1998 as a result of the rise in traffic tickets issued.

- The \$50,000 increase in fines and forfeitures is attributed to the expediency of forfeitures received from drug seizures. These cases are jointly administered by the federal government in most cases. Receipts are processed only upon closure of the case.
- Miscellaneous revenues were up \$80,000 primarily due to recovery in interest income and subventions. \$5.4M was a continuation of the investment programs put in place in the prior year.

The expenditures of the Sheriff also saw a substantial increase over 1995. Expenditures increased by \$6.118 million or 1.8 percent. A comparison of expenditures for the current and prior year is presented in the following table (expressed in thousands):

Expenditure	1996		1995		Amount of Increase (Decrease)	Percent of Increase (Decrease)
	Amount	Percent of Total	Amount			
Current						
Community services	\$ 488	0.7%	\$ 488	0	0	1.4%
Public safety	11,882	96.4%	68,716	1,726	1,726	8.4%
Employee program	1	0.0%	1	8	8	0.0%
Intergovernmental	1,661	1.8%	898	663	663	14.0%
Other services	688	1.1%	679	2	2	.2%
TOTAL	\$ 17,220	100.0%	\$ 70,882	9	6,338	8.1%

Explanation for the variances noted are as follows:

- The public safety increase was a result of several items - 1) the expenditures out of the Communications Reserve Capital Project Fund were up \$4,138,000 due to the 800 MHz radio system project, 2) the expenditures out of the Federal Grants Special Revenue Fund were up \$1,351,000 due to the COPS MOBILE, BUSTS, and LLIBUS grants, 3) the General Fund expenditures actually decreased due to the \$1,780,000 vehicle order we placed in March 1996 not arriving prior to the end of the fiscal year. The vehicles were received and paid for in September 1996.
- Intergovernmental expenditures represent that portion of the state video poker allocation which was allocated by the Sheriff's Office to the Parish "Oil Study and Construction" project. This commitment to the Parish began in January 1995 and will end in December 1999. The amounts committed increased because 12 months was recognized in the current year and only 6 months of commitments were made last year.

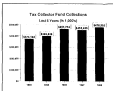
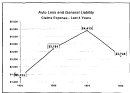
Internal Service Funds. The Sheriff maintains four internal service funds to account for its risk management activities. The two main funds are the Auto Loss and General Liability fund and the Group Health and Life Insurance fund.

The Auto Loss and General Liability fund is funded through subsidies (i.e., "premiums") from the General Fund. As of June 30, 1996, this fund had a retained earnings of \$928,000, after covering \$9,292,000 for claims and judgments payable. As can be seen in the graph on the following page, this fund has experienced a few large claims losses over the past five fiscal years. However, during 97-98, we actually realized a decrease. One of the reasons for the decrease is that we have much better handle on our loss reserves since contracting with Creative Risk Controls, Inc. (CRC) to administer our claims. The loss reserves are reviewed monthly (or semi-annual) meetings with the attorneys and CRC allow for closer monitoring of the reserves.

The Group Health and Life Insurance fund accounts for both employee and employer contributions to the plan. At June 30, 1998, this fund had a positive retained earnings of \$4,066,088, after accruing liabilities totaling \$1,367,800 for claims payable.

The fund was experiencing some problems in 1998 and with the change in third-party administrators necessitated by The American Life's decision to exit the group health market. However, as of the date of this letter, these problems have been resolved.

After accumulating sufficient reserves, the premiums charged to the Sheriff's General Fund are scheduled to be reduced 18 percent based on an actuarial study of our claims history. The decrease became effective January 1, 1999, thus, the General Fund will show significant savings in the next fiscal year.



The majority of the increase in collections over 1995 is due to the fire, property tax, and sales tax collections. These collections increased \$1,552,000, 14,999,000 and \$17,183,000, respectively. These increases were realized by all participating agencies in the parish.

The Sheriff's Assessor Agency fund received \$ 29,783,000 in grants-in-aid and judicial sales and disbursed \$8,807,800 to the applicable litigants, defendants, attorneys, and appellants. These are increases of \$1,366,000 and \$1,758,000, respectively.

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

The Tax Collector fund accounts for the disbursements to taxing agencies of monies collected for property taxes, sales taxes, license and permits, fines and forfeitures, and other miscellaneous items in the Sheriff's capacity as Tax Collector.

Over the past 5 years, the collections in this fund have increased significantly. During FY 98, the Tax Collector fund received \$178,383,000 and disbursed \$175,247,000 to the various taxing bodies in the parish.

The Sheriff's employees participate in a defined compensation plan created in accordance with Internal Revenue Code Section 457, as revised. During 97-98, the Sheriff maintained the assets of the plan in a controlled account for the exclusive benefit of the Plan's participants and beneficiaries, thus eliminating the need for the Sheriff to report on the fund in its financial report. During 97-98, net deposits and withdrawals increased the balance in the fund by \$4,347,088, leaving an asset portfolio of \$4,687,098 at year end. These assets are held and managed by an outside trustee.

Debt Administration. Keeping with the Sheriff's Office's longstanding position of funding operations conservatively, 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 97-98, the outstanding debt was refinanced in order to take advantage of more favorable interest rates as well as to live up to \$600,000 held in reserve. At June 30, 1998, \$1,578,000 of these certificates were outstanding, resulting in payments through the year 2000 and bearing interest rates ranging from 5.28 to 5.35 percent.

Overall, the annual debt service requirements, including principal and interest, of the Sheriff for each of the next two years will average \$445,800. The net debt per capita and the ratio of debt service expenditures to General Government expenditures continue to show a downward trend, dropping to \$1.08 and 1.09 percent, respectively.

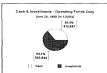
Cash Management. In July 1997, the Sheriff's Office signed a new local agent agreement which provided significant benefits to the Sheriff's Office. In addition to increasing the interest rate paid on the MFW accounts, the 18 percent reserve requirement was eliminated. Thus, the Sheriff's account increased an 180 percent of its average daily cash balances.

The Sheriff currently has two options (concerning 456 cash 1) fund) it is statutorily allowed investment in 2) allow it to stay in MFW accounts earning interest at a rate of 29 basis points above the average 90 day Treasury Bill rate (this is an increase of 4 basis points over the prior contract). During 97-98, we continued to be very active in investing 456 funds in order to take advantage of higher interest rates.

Excluding the agency funds, the Sheriff's investment portfolio totals \$15,628,800. This is down approximately \$3,600,000 from last year due to the expenditures on the 800 MHz radio system and a decrease in the interest rate over year-end, resulting in more funds being held in cash. The percentage of cash invested to total available cash decreased from 93.1 percent to 88.7 percent. The average number of days to maturity of the portfolio at June 30, 1998 was 28 days (as compared to 69 days last year) with an average yield of 3.52%.

State statutes require the Sheriff to have his deposits insured or collateralized at a rate of 100 percent at all times. During 97-98, this requirement was complied with at all times. As of June 30, 1998, the Sheriff had deposit balances of \$29,437,241 in the lowest credit risk category defined by the Government 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 \$500,000 for each loss year (this is an increase from the \$300,000 aggregate stop-loss in prior years). General liability coverage is in effect for losses reported up until August 31, 1999. After that date, cover 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 carrier for losses up to \$1,000,000. Claims that are into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. As noted earlier, the Sheriff's contributions to this fund are expected to be reduced in January 1999 after a study of the claims history and an analysis of the reserves on hand. The Sheriff continues to utilize the expertise of a medical plans administrative consulting group in order to monitor the financial health of the program.

OTHER INFORMATION

Independent Audit. State statute requires 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, 1998, 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, 1997 Compendiative 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. We would also like to credit Paul Mlakowicki for his tireless and dedicated service to the Sheriff's Office over the past 28 years. His experience and oversight of the Accounting Department will be missed. 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,



Norvell D. Morrison
Comptroller



Paul C. Rivers, CPA
Internal Auditor



Michael Cyprien
Accounting Director

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, 1997

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.



Douglas R. Ellsworth
President

Jeffrey L. Egan
Executive Director

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

**SELECTED OFFICIALS OF THE SHERIFF'S OFFICE
June 30, 1958**

**Ferry Lee
SHERIFF**

**Donald Gaidies
CHIEF ADMINISTRATIVE OFFICER**

**Betty Adams
ADMINISTRATIVE ASSISTANT**

**Wayne Norwood
CHIEF DEPUTY COMPTROLLER**

**Craig Telfer
OPERATIONS COMMANDER**

**John Day
TECHNICAL SERVICES**

**Earl Farrington
FLEET MANAGEMENT**

**August Chavis
SPECIAL INVESTIGATIONS COMMANDER**

**Dudley Goodenow
TAX BUREAU COMMANDER**

**James Miller
INTERNAL MANAGEMENT COMMANDER**

**Richard Rodriguez
CRIMINAL INVESTIGATIONS COMMANDER**

**Guy Schwabo
CORRECTIONS COMMANDER**

**R. Glenn G. Fontaine
PUBLIC INFORMATION**

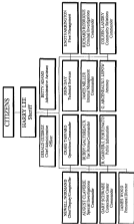
**G. Ammann
ATTORNEY**

**Calvin Lusk
COMMUNITY RELATIONS COMMANDER**

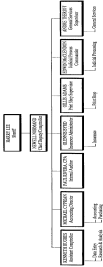
**James Wood
PERSONNEL DIRECTOR**

JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART

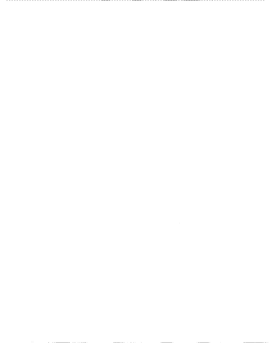
Sheriff's Staff and Bureau Chiefs



JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART Chief Deputy/Comptroller and Staff



FINANCIAL SECTION



REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

8871 N. Caenney Blvd. • Suite 470 • P.O. Box 9992 • Metairie, LA 70009
Phone (504) 833-4444 • Fax (504) 837-0002 • E-mail reb@reb.com

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, Gretna, Louisiana as of and for the year ended June 30, 1988, 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.

Incept as discussed in the following paragraph, 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 accounts 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.

Government Accounting Standards Board Technical Bulletin 88-1, *Amendment about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The Jefferson Parish Sheriff has included such disclosures in Note K. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Jefferson Parish Sheriff's disclosures with respect to the year 2000 issue made in Note K. Further, we do not provide assurance that the Jefferson Parish Sheriff is as will be year 2000 ready, that the Jefferson Parish Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Jefferson Parish Sheriff does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary, had we been able to examine evidence regarding year 2009 disclosures, 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, 1998, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 1998, on our consideration of the Jefferson Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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, *Audit 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.

Deloitte & Company

October 29, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS

JEFFERSON COUNTY REVENUE OFFICE
 COLLETA, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2008

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL SERVICES	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$ 10,070,000	\$ 884,978	\$ 113,170	\$ 45,807
State of Incomes Fund	0	0	0	0
Investments	154,433	1,161,189	0	6,744,831
Accounts receivable	8,766,364	704,754	0	100,000
Exp. from other funds	489,153	84,784	0	0
Inventory	0	24,360	0	0
Other assets	11,400	0	0	0
Land, buildings and equipment	0	0	0	0
Amount available to other services funds	0	0	0	0
Amount to be provided for retirement of general long-term debt	0	0	0	0
TOTAL ASSETS AND OTHER DEBITS	\$ 20,481,347	\$ 2,079,971	\$ 227,140	\$ 10,890,638
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities				
Trade accounts	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	712,000	283,793	0	113,000
Accounts pay roll and deductions	1,732,776	0	0	0
Due to other funds	11,600	149,041	0	0
Due to other governments	0	0	0	0
Due to taxing bodies and others	0	0	0	0
Accrued salaries	44,667	0	0	0
Accrued compensation payable	0	0	0	0
Compensation & retirement payable	0	0	0	0
Claims and judgments payable	0	0	0	0
Control obligations bonds payable	0	0	0	0
Capital leases payable	0	0	0	0
Total Liabilities	1,499,043	432,734	0	113,000
Fund Equity and Other Credits				
Revenues to general fund from bonded savings	0	0	0	0
Revenues for self-insurance	0	0	0	0
Fund balances	0	24,360	0	0
Revenues for inventory	0	65,000	0	0
Revenues for contingencies	1,176,664	0	0	0
Revenues for deductions	0	0	36,170	0
Revenues for construction	0	0	0	10,744,831
Revenues - delinquent	1,100,000	0	0	0
Revenues - undeposited	124,383	1,879,699	0	0
Total Fund Equity	18,982,304	1,647,237	36,170	10,744,831
Total Fund Equity and Other Credits	18,982,304	1,647,237	36,170	10,744,831
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	\$ 20,481,347	\$ 2,079,971	\$ 227,140	\$ 10,890,638

The accompanying notes are an integral part of this statement.

PROPERTY FUND TYPE	PERCENTAGE FUND TYPE	ACCOUNT GROUPS				TOTALS	
		GENERAL FUND ADMIN	GENERAL LONG-TERM DEBT	ADMINISTRATIVE EXP. (%)			
				FUND NO. 000	FUND NO. 001		
INTERNAL SERVICE	AGENCY						
\$ 479,000	\$ 27,320	\$ 0	\$ 0	\$ 23,600,000	\$ 1,479,000		
0	26,000,000	0	0	26,000,000	26,000,000		
12,279,700	2,044,900	0	0	27,283,200	28,023,700		
477,700	11,600	0	0	26,283,000	28,035,300		
44,700	1,000	0	0	26,700	70,200		
0	0	0	0	24,000	20,000		
0	0	0	0	11,000	40,000		
0	0	24,000,000	0	24,000,000	11,200,700		
0	0	0	22,100	22,100	122,100		
0	0	0	20,000,000	20,000,000	20,000,000		
\$ 12,279,700	\$ 2,044,900	\$ 24,000,000	\$ 22,100,000	\$ 26,283,200	\$ 28,035,300		
0	0	0	0	0	11,000		
0	0	0	0	1,200,000	70,000		
0	0	0	0	1,200,000	1,200,000		
0	70,000	0	0	470,700	70,000		
0	0	0	0	0	0		
0	26,000,000	0	0	26,000,000	21,070,000		
0	0	0	0	40,000	40,000		
0	0	0	0	0	1,000,000		
1,200,000	0	0	0	1,200,000	4,000,000		
0	0	0	1,000,000	1,000,000	1,000,000		
0	0	0	0	0	0		
1,200,000	26,000,000	0	1,000,000	26,440,000	22,070,000		
0	0	24,000,000	0	24,000,000	11,200,700		
1,200,000	0	0	0	1,200,000	1,070,000		
0	0	0	0	14,000	20,000		
0	0	0	0	2,400,000	1,200,000		
0	0	0	0	22,100	122,100		
0	0	0	0	26,000,000	26,000,000		
0	0	0	0	1,000,000	1,000,000		
0	0	0	0	14,500,000	10,000,000		
1,200,000	0	0	0	26,000,000	2,000,000		
1,200,000	0	24,000,000	0	26,000,000	20,000,000		
\$ 12,279,700	\$ 2,044,900	\$ 24,000,000	\$ 1,072,000	\$ 26,440,000	\$ 22,070,000		

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**SOUTHSHORE PARKS ENERGY SERVICES
CORPORATION**

**COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN EQUITY BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDING 06/30/2014**

	GOVERNMENTAL FUNDS TYPES						TOTAL	
	GENERAL		SPECIAL SERVICES		PORTAL		TOTAL GOVERNMENTAL FUNDS	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES								
Taxes	\$ 10,000,000	0	\$ 0	0	\$ 0	0	\$ 10,000,000	0
Intergovernmental	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Grants, charges, fees and contributions	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Investment income	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Miscellaneous	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Total Revenues	\$ 10,000,000	0	\$ 0	0	\$ 0	0	\$ 10,000,000	0
EXPENSES								
Costs								
Administrative services	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Information	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Employee programs	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Intergovernmental	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Miscellaneous	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Printing	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Interest on bonded debt	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Total Expenses	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
EXCESS OR DEFICIT OF GOVERNMENTAL FUNDS OPERATIONS	\$ 10,000,000	0	\$ 0	0	\$ 0	0	\$ 10,000,000	0
OTHER FINANCIAL STATEMENTS								
Debt service	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Capital expenditures	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Total Other Financial Statements	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
EXCESS OR DEFICIT OF GOVERNMENTAL FUNDS OPERATIONS AND OTHER FINANCIAL STATEMENTS	\$ 10,000,000	0	\$ 0	0	\$ 0	0	\$ 10,000,000	0
FINANCIAL BALANCE								
Beginning of year	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Ending equity transfer	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0
Total	\$ 10,000,000	0	\$ 0	0	\$ 0	0	\$ 10,000,000	0

The accompanying notes are an integral part of this statement.

(REVENUE FUND BUDGET) (FFY1)
000000, 0000000

COMPARISON STATEMENT OF REVENUES, EXPENSES, DEFICIT,
 AND BALANCE BY FUND, OBJECT CLASS, AND OBJECT (BUDGETARY BASIS)
 FEDERAL AND SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDING 9/30/01

	GENERAL FUND				
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASE	BUDGETARY BASE	BUDGET	VARIANCE (DEFICIT/SURPLUS)
REVENUES					
Taxes	\$ 27,044,471	\$ (461,471)	\$ 27,505,942	\$ 27,000,000	\$ 505,942
Intergovernmental	8,784,011	77,070	8,861,081	8,400,000	461,081
Service charges, fees and miscellaneous	17,771,000	(84,810)	17,686,190	18,000,000	(313,810)
Grant contributions	0	0	0	0	0
Miscellaneous	1,000,000	0	1,000,000	1,000,000	0
TOTAL REVENUES	<u>55,600,482</u>	<u>74,261</u>	<u>55,674,743</u>	<u>56,400,000</u>	<u>274,743</u>
EXPENSES					
Grant					
Community services	20,000	1,000	21,000	20,000	1,000
Public safety	6,000,000	1,700,000	7,700,000	6,000,000	1,700,000
Complex programs	0	0	0	0	0
Intergovernmental	1,800,000	0	1,800,000	1,800,000	0
Public works	0	0	0	0	0
Transportation	0	0	0	0	0
Interest and franchise fees	0	0	0	0	0
TOTAL EXPENSES	<u>7,800,000</u>	<u>2,700,000</u>	<u>10,500,000</u>	<u>10,600,000</u>	<u>(100,000)</u>
CALCULATION OF REVENUE AND EXPENSES	<u>55,600,482</u>	<u>74,261</u>	<u>55,674,743</u>	<u>56,400,000</u>	<u>274,743</u>
OPERATING AND MAINTENANCE FUNDS					
Operating activities	0	0	0	0	0
Operating maintenance	(1,000,000)	0	(1,000,000)	(1,000,000)	0
TOTAL OTHER FINANCING ACTIVITIES	<u>(1,000,000)</u>	<u>0</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>
RECALCULATION OF REVENUE AND EXPENSES	<u>55,600,482</u>	<u>74,261</u>	<u>55,674,743</u>	<u>55,400,000</u>	<u>274,743</u>
GRAND TOTALS					
Beginning of year	1,000,000	0	1,000,000	1,000,000	0
End of year	<u>\$ 1,000,000</u>	<u>\$ 0</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

GENERAL REVENUE FUNDS					SPECIAL DISTRICTS FUNDS				
FUND	BUDGETED		REVENUE	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGETED	REVENUE		VARIANCE FAVORABLE (UNFAVORABLE)	
	AMOUNT	PERCENT				AMOUNT	PERCENT		
1	0	0	0	0	1	7,700,000	7,700,000	0	
2	1,800,000	100.0000	0	0	2	1,200,000	1,200,000	0	
3	1,000,000	0	87,000	100.0000	3	1,000,000	1,000,000	0	
4	1,000,000	100.0000	1,000,000	100.0000	4	1,000,000	1,000,000	0	
5	7,000,000	100.0000	0	0	5	1,000,000	1,000,000	0	
6	0	0	0	0	6	0	0	0	
7	0	0	0	0	7	0	0	0	
8	0	0	0	0	8	0	0	0	
9	0	0	0	0	9	0	0	0	
10	0	0	0	0	10	0	0	0	
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77	0	0	0	0	77	0	0	0	
78	0	0	0	0	78	0	0	0	
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80	0	0	0	0	80	0	0	0	
81	0	0	0	0	81	0	0	0	
82	0	0	0	0	82	0	0	0	
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98	0	0	0	0	98	0	0	0	
99	0	0	0	0	99	0	0	0	
100	0	0	0	0	100	0	0	0	
101	0	0	0	0	101	0	0	0	
102	0	0	0	0	102	0	0	0	
103	0	0	0	0	103	0	0	0	
104	0	0	0	0	104	0	0	0	
105	0	0	0	0	105	0	0	0	
106	0	0	0	0	106	0	0	0	
107	0	0	0	0	107	0	0	0	
108	0	0	0	0	108	0	0	0	
109	0	0	0	0	109	0	0	0	
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115	0	0	0	0	115	0	0	0	
116	0	0	0	0	116	0	0	0	
117	0	0	0	0	117	0	0	0	
118	0	0	0	0	118	0	0	0	
119	0	0	0	0	119	0	0	0	
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122	0	0	0	0	122	0	0	0	
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124	0	0	0	0	124	0	0	0	
125	0	0	0	0	125	0	0	0	
126	0	0	0	0	126	0	0	0	
127	0	0	0	0	127	0	0	0	
128	0	0	0	0	128	0	0	0	
129	0	0	0	0	129	0	0	0	
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131	0	0	0	0	131	0	0	0	
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134	0	0	0	0	134	0	0	0	
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136	0	0	0	0	136	0	0	0	
137	0	0	0	0	137	0	0	0	
138	0	0	0	0	138	0	0	0	
139	0	0	0	0	139	0	0	0	
140	0	0	0	0	140	0	0	0	
141	0	0	0	0	141	0	0	0	
142	0	0	0	0	142	0	0	0	
143	0	0	0	0	143	0	0	0	
144	0	0	0	0	144	0	0	0	
145	0	0	0	0	145	0	0	0	
146	0	0	0	0	146	0	0	0	
147	0	0	0	0	147	0	0	0	
148	0	0	0	0	148	0	0	0	
149	0	0	0	0	149	0	0	0	
150	0	0	0	0	150	0	0	0	
151	0	0	0	0	151	0	0	0	
152	0	0	0	0	152	0	0	0	
153	0	0	0	0	153	0	0	0	
154	0	0	0	0	154	0	0	0	
155	0	0	0	0	155	0	0	0	
156	0	0	0	0	156	0	0	0	
157	0	0	0	0	157	0	0	0	
158	0	0	0	0	158	0	0	0	
159	0	0	0	0	159	0	0	0	
160	0	0	0	0	160	0	0	0	
161	0	0	0	0	161	0	0	0	
162	0	0	0	0	162	0	0	0	
163	0	0	0	0	163	0	0	0	
164	0	0	0	0	164	0	0	0	
165	0	0	0	0	165	0	0</		

JEFFERSON PARISH HERBERT'S OFFICE
GREENA, LOUISIANA

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

	<u>INTERNAL</u> <u>SERVICE</u>	
	<u>JUNE 30, 1996</u>	<u>JUNE 30, 1997</u>
REVENUES		
Service charges	\$ 8,780,348	\$ 8,808,967
Miscellaneous	299,633	240,783
TOTAL REVENUES	<u>8,980,000</u>	<u>9,049,750</u>
EXPENSES		
Claims and judgments	1,886,294	2,828,127
Administrative expenses	188,266	234,243
Premiums	888,008	98,898
Miscellaneous	97,507	497,700
TOTAL EXPENSES	<u>3,060,075</u>	<u>4,209,068</u>
OPERATING INCOME (LOSS)	<u>5,919,925</u>	<u>4,840,682</u>
NONOPERATING REVENUES		
Interest income	<u>438,700</u>	<u>454,756</u>
INCOME BEFORE OPERATING TRANSFERS	<u>6,358,625</u>	<u>5,295,438</u>
OPERATING TRANSFERS IN	<u>0</u>	<u>0</u>
NET INCOME	<u>6,358,625</u>	<u>5,295,438</u>
RETAINED EARNINGS		
Beginning of year	1,878,086	2,667,578
Fiscal year	<u>\$ 6,358,625</u>	<u>\$ 5,295,438</u>

The accompanying notes are an integral part of this statement.

JEFFERSON FARM SERVICE'S OFFICE
 1401 Hwy. 100, Orono, ME

CONDENSED STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 1997

	<u>INTERNAL SERVICE</u>	
	<u>JUNE 30, 1998</u>	<u>JUNE 30, 1997</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
ACTIVITIES		
Operating income	\$ 1,954,729	\$ 1,750,000
Adjustments to reconcile operating income (Increase) cash provided by (used for) operating activities:		
Add back (write-offs to) net-able Charges to assets and liabilities:	20,779	411,000
Dividend's decrease in:		
accounts receivable	(51,500)	(75,000)
due from other funds	(1,500)	49,000
other assets	3,000	(40,700)
Increase (decrease) in:		
accounts payable	(2,000)	3,000
other payable	29,500	1,144,000
Net adjustment	<u>236,009</u>	<u>1,788,300</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>1,718,720</u>	<u>1,731,300</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	(1,211,000)	(2,711,000)
Maturity of investments	12,000,000	20,070,117
Interest received	(96,070)	(40,340)
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>(1,007,070)</u>	<u>(2,681,223)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	<u>(104,070)</u>	<u>(550,193)</u>
CASH AND CASH EQUIVALENTS		
Beginning of Year	101,000	496,000
End of Year	<u>\$ 47,930</u>	<u>\$ 145,807</u>
NEW CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES		
Dividend in accounts receivable due to reversal of liability	\$ 295,770	\$ 101,000
Effect on net income for charges to fund debt expense	86,779	54,000
TOTAL	<u>\$ 382,549</u>	<u>\$ 155,000</u>

The accompanying notes are an integral part of this statement.

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

**NOTES TO FINANCIAL STATEMENTS
June 30, 1998**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

Under GASB's Codification of Governmental Accounting and Financial Reporting Standards Section 2060, the financial reporting entity consists of the primary government and its component units. As the governing authority of the parish, the Jefferson Parish Government (the Parish Council) is considered to be the primary government for financial reporting purposes for the Parish of Jefferson.

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

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

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 1) The Sheriff is not fiscally dependent on the Parish. The primary sources of funding for the Sheriff include ad valorem taxes, a one-quarter cent sales tax, and commissions earned from collecting taxes, licenses and fees on behalf of other governmental entities. The Parish Council does not have the authority to approve or modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and incur debt without the approval of the Parish Council.

However, 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., blended) within the Sheriff's financial report. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Jefferson Parish are reported within the Sheriff's financial report as 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 routine patrols, investigations, at crime, and across the missions of the Parish through the establishment of community policing districts, 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-occupant-land licenses, state revenue sharing funds, sportsmen licenses, fees, costs and bond forfeitures 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, or 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 net expendable available financial resources.

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
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998

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 committed 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 funds - 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 as their agent, such as taxes, cash bonds, 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 increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The proprietary fund type is accounted for on a flow of economic resources management basis. 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 represent increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

In accordance with GASB Statement No. 39, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting", it is the policy of the Sheriff's proprietary 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 Procedures issued on or before November 18, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998

NOTE A - 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 measurable 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 90 days after year end. Expenditures are recorded when the related fund liability is incurred, except for interest on general long-term debt, which is recognized when due, and certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual are state revenue sharing, intergovernmental reimbursements, interest and grants. All valuation taxes, sales taxes, fees, 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 declared revenues on its combined balance sheet. Declared revenues arise when a potential revenue does not meet both the "measurable and available" criteria for recognition in the current period. Declared revenues also arise when revenues are received by the government before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability of declared revenue is removed from the combined balance sheet and revenue is recognized.

5. Budget and Budgetary Accounting

Formal 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 three Federal Grant Special Revenue Funds and the two Capital Project Funds are not presented since the funds are budgeted over the life of the respective grant or project 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 routine procedures of the certificate.

Expenditures may not exceed budgeted appropriations at the fund level. Appropriations which are not expended are encumbered upon 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 encumbered are recognized when paid, (2) encumbrances 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, 1988**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Encumbrances

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 assure that portions 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 balances because they do not constitute expenditures nor liabilities.

5. Cash and Investments

Cash and cash equivalents shown on the face of the Cash/Balances 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 (LSA-RS-10:2907) 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 purchase agreements of any federal bank, rating only securities, (4) time certificates of deposits of state banks organized under the laws 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, 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 two 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, to be cash equivalents.

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

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998

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 items, if any, are classified as "interfund receivables/payables".

10. Advances to Other Funds

Monetary portions of long-term interfund loan receivables are reported in advance and are offset equally by a fund/balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

11. Inventory

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, 1998 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 assets are 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 costs 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 asset 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, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

13. Compensated Absences

Vested or accumulated vacation, sick leave and related costs 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 costs 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' resources rather than with "expendable available financial resources". In addition, GASB Statement No. 34 requires the amount of salary-related costs that will ultimately be paid by the Sheriff if 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-external transactions are accounted for as revenue 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. Interfunding or nonreciprocal movement of equity are reported as retained 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 "unaudited 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. Interfund 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, 1998

NOTE B - STewardSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET

In accordance with the Louisiana Local Government Budget Act (LSA-RS 38:1581), the procedures used by the Sheriff in establishing the budgetary data reflected in the financial statements include public notice of the proposed budget, public inspections, 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, 1998.

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General and Special Revenue Fund Types present 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 differs from those used in general financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entry differences in excess (deficiency) of revenues and other resources over expenditures and other uses for the year ended June 30, 1998, is presented below.

	General	Special Revenue
Excess (deficiency) of revenues and other resources over expenditures and other uses (Budgetary basis)	1	(62,874)
ADJUSTMENTS:		
Basis differences		
To adjust for amount of sales taxes	109,000	0
To adjust expenditures for capital assets	(41,074)	(10,174)
To adjust expenditures for payroll amount	14,321	0
Timing differences		
To adjust the reimbursements	1,486,991	(103,044)
Entry differences		
To record excess of revenues realization amounts over expenditures and other uses for non-budgeted funds	0	2,841
Excess (deficiency) of revenues and other resources over expenditures and other uses (GAAP basis)	1	(103,147)

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

DEFICIT FUND BALANCE/RETAINED EARNINGS

At June 30, 1998, the Federal Grants Special Revenue Fund has a deficit fund balance of \$76. The deficit resulted from the expenditures of an loan not covered by the grant. The deficit will 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 \$28,046,727 and the bank balance was \$19,796,781. The bank balance is categorized as follows:

Category	Bank Balance
Amount insured by FDIC, or collateralized with securities held by the Sheriff's agent in the Sheriff's name	\$ 19,796,781
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Sheriff's name	0
Uncollateralized/pledged balance that is collateralized with securities held by the pledging financial institution not in the Sheriff's name	0
Total Bank Balance	\$ 19,796,781

The Sheriff's investments at year end are categorized below to give an indication of the level of risk assumed by the Sheriff as 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		
AAA Instrumentality Closure Plans	\$ 28,046,726	\$ 0	\$ 0	\$ 28,046,726	\$ 28,070,042
Subtotal	<u>\$ 28,046,726</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 28,046,726</u>	<u>\$ 28,070,042</u>
Equities Asset Management Fund				2,089,979	2,089,979
Total Investments				<u>\$ 30,136,705</u>	<u>\$ 30,160,021</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE C - DEPOSITS AND INVESTMENTS (CONTINUED)

The Sheriff has investments in shares of the Louisiana Asset Management Pool (LAMP), 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 subject to audit.

NOTE D - POOLED ASSETS

A reconciliation of pooled assets held in the Bureau Fund as June 30, 1998 is presented below:

Bureau Fund	Amount
Pooled assets:	
Cash	\$ 21,448,907
Investments	4,741,360
Accrued interest receivable	11,400
Less unaffiliated investment fees-charges	(26,070)
Net Pooled Assets:	<u>\$ 26,175,597</u>

Agency Fund	Amount
Fee Collection:	
Mail/Process Fee	\$ 21,490
Financial/Cash/Checks	224,026
Debt Interest Collection	792,440
Fees	224,026
Boating and Fishing	211,000
Property Fee	1,096,400
Other Fee	23,691,233
Total Agency Fund:	<u>\$ 26,175,597</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE E - RECEIVABLES

Receivables at June 30, 1998 consist of the following:

	General	Special Revenue	Capital Projects	Interest Income	Agency	Total
Receivables:						
and various fees	\$ 11,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,000
Taxes levied	2,687,688	0	0	0	0	2,687,688
Interpreting/audit	1,084,300	675,000	0	0	0	1,759,300
Service charges, fees, and interest	4,962,658	0	0	0	0	4,962,658
Subscriptions	0	0	148,247	148,257	17,232	313,736
Accounts and other	154,125	1,000	4,720	0	0	160,045
Total	8,999,769	786,100	152,967	148,257	17,232	10,104,325
Less allowance for doubtful accounts	0	0	0	0	0	0
Net receivables	\$ 8,999,769	\$ 786,100	\$ 152,967	\$ 148,257	\$ 17,232	\$ 10,104,325

The Sheriff considers all receivables to be collectible, therefore, no allowance has been established for doubtful accounts. During the year, \$39,779 of subscriptions receivable were written off as bad debt expense in the Internal Service Funds (ISF) in the State Loan and General Liability Fund and \$58,179 in the Group Health Fund. These amounts are included in miscellaneous expense on the financial statements.

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	\$ 111,000	\$ 0	\$ 0	\$ 111,000
Buildings and improvements	1,154,000	0	0	1,154,000
Equipment	10,912,734	1,879,761	(344,478)	12,447,997
Vehicles	11,784,071	1,441,170	(245,378)	12,979,863
Construction in Progress	0	1,941,807	0	1,941,807
Total	\$ 23,961,805	\$ 3,262,738	\$ (589,856)	\$ 26,634,687

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE F - FIXED ASSETS (CONTINUED)

The Construction in Progress of \$1,561,587 relates to the acquisition/construction of the 800 MHz radio system. Outstanding commitments related to the construction of this project total \$7,657,490 at June 30, 1998.

NOTE G - OPERATING AGREEMENTS

The Sheriff entered in the management agreement with Norex Corporation on August 21, 1997. Norex Corporation is to provide various management and maintenance services to the copiers on the premises for a base monthly charge of \$11,021 (adjusted each year for inflation). The term of the agreement is 16 months. Payments made under this agreement totaled \$34,816 for the fiscal year ended June 30, 1998. The agreement expires August 21, 2000. Payments under the prior contract totaled \$76,624 for the current fiscal year.

The Sheriff entered into a noncancelable lease agreement for office space in a local mall for use of the district. The lease began October 1, 1998 and has a term of 120 months. The lease payments are currently \$8,118 per month (as adjusted for inflation). The agreement also provides for the mall to reimburse the Sheriff for 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, 1998 were \$99,187. Future payments and receipts for this lease are as follows:

	<u>Amount</u>
Fiscal Year Ending June 30,	
1999	\$ 99,821
2000	99,821
2001	<u>11,953</u>
Total	<u>\$ 211,595</u>

The Sheriff has entered into a variety of other operating leases for vehicles and equipment. Payments made under these leases totaled \$ 178,321 for the fiscal year ended June 30, 1998. The combined minimum payments due under these agreements are as follows:

	<u>Amount</u>
Fiscal Year Ending June 30,	
1999	\$ 188,880
2000	115,990
2001	<u>11,980</u>
Total	<u>\$ 316,850</u>

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1998

NOTE G - OPERATING AGREEMENTS (CONTINUED)

The Sheriff had a month-to-month agreement with the City of New Orleans to access its criminal history records system. The City had been charging the Sheriff for accessing the system, however, beginning in October 1997, the charge was discontinued. During the fiscal year, the Sheriff paid \$11,700 under this agreement. The Sheriff now has a month-to-month agreement with the Jefferson Parish Clerk of Court to access its "LISECS" system at a cost of \$2,100 per month. During the current fiscal year, the Sheriff paid \$2,100 under this agreement.

NOTE H - LONG-TERM DEBT

1. General Obligation Bonds

The Sheriff issued \$5,800,000 in Refunding Certificates of Indebtedness in December 1992 to provide funds for the refunding of the outstanding 1990 Law Enforcement District Certificate of Indebtedness. These certificates are secured by, and are payable solely from, a pledge of the current 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, 1998, \$203,176 was available in the Debt Service Fund to service the debt.

Certificates outstanding at June 30, 1998 are as follows:

Description	Interest Rate	Amount Issued	Amount Outstanding
Law Enforcement District Refunding Certificates of Indebtedness - Series 1992	5.00% to 5.17%	\$ 5,800,000	\$ 4,716,824

Annual debt service requirements to maturity, including interest of \$120,903, are as follows:

	Amount
Fixed Year Ending June 30:	
1999	\$ 147,448
2000	163,455
Total	<u>\$ 310,903</u>

There are a number of limitations and restrictions contained in the bond indenture which the Sheriff is in compliance with as of June 30, 1998.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE B - LONG-TERM DEBT (CONTINUED)

2. Compensated Absences

Employees accrue vacation leave at the rate of 13 to 19.2 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 ranked as or above captains and 45 days for all others. Upon termination or retirement, employees can receive payment 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 payment for unused accumulated sick leave at varying rates, depending upon the amount of sick leave accumulated. The related costs associated with the future payment of compensated absences are computed at the rate of 12%. The accumulated liability as of June 30, 1998 is as follows:

	<u>Amount</u>	
Accumulated leave	\$	8,117,471
Related cost		<u>89,807</u>
Total	\$	<u>8,207,278</u>

3. Capital Leases

The Sheriff's Office has entered into lease agreements as leases for financing the acquisition of office equipment. These lease agreements qualify as capital leases for accounting purposes (either term for 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.

The following is an analysis of equipment leased under capital leases as of June 30, 1998:

	<u>Original Present Value</u>	
Computer equipment	\$	<u>22,342</u>

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, 1998.

	<u>Original Lease Payments</u>	
Fixed Year Ending June 30,		
1998	\$	75,144
2000		<u>20,111</u>
Total minimum lease payments		95,255
Less amount representing interest		<u>(63,420)</u>
Present value of future minimum lease payments	\$	<u>31,835</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE H - LONG-TERM DEBT (CONTINUED)

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, 1998:

Type of Debt	Balance, July 1, 1997	additions (deductions)	Balance, June 30, 1998
General obligation bonds	\$ 1,579,000	\$ (733,000)	\$ 846,000
Compensated demands	8,580,000	593,000	9,173,000
Expenses	41,000	(29,000)	12,000
Total	\$ 10,200,000	\$ (159,000)	\$ 10,041,000

NOTE I - TAXES PAID UNDER PROTEST

The assessed balances due to taxing bodies and others at June 30, 1998 include \$448,378 of taxes paid under protest. For June 30, 1998, this amount represents protested sales taxes of \$251,251 and protested ad valorem taxes of \$197,127. If these taxes are returned to the taxpayer, Louisiana Revised Statutes (35A-93472(1)(b)) 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 - DESIGNATIONS 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, automotive 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 asset, inventory, to reflect that the asset does not constitute an available, expendable resource of the fund.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998

NOTE 3 - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES/RETAINED EARNINGS
(CONTINUED)

3. Fund Balance - Reserved for Encumbrances

This reserve represents commitments outstanding at June 30, 1998 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 1/4 cent sales tax for construction of an 800 MHz radio system and the planned addition to the Woodhull Administration Building.

6. Fund Balance - Designated

\$1,500,000 of the General Fund's fund balance have been designated to reflect management's plans for financing future projects as follows:

Designated for 800 MHz Radio System Construction - Part of the 1994 1/4 cent sales tax proposal was to upgrade the Sheriff's communication system by constructing 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 construction of the system. As of June 30, 1998, \$1.1 million has been transferred into this fund. Another \$1,000,000 is currently designated in the General Fund.

Designated for Matching of Federal Grant - The Sheriff's Office was recently awarded a COPS Unfunded grant from the U.S. Department of Justice for \$1.1 million to provide funds to hire 40 additional deputies. The grant calls for a 75/25 split, thus, the Sheriff will have to provide \$1.1 million as a local match. This \$500,000 designation represents the Sheriff's share of the cost should the deputies be hired this year.

Designated for Subsequent Year's Expenditures - A designation is typically set up in the General Fund to reflect the amount of current available fund balance budgeted for the subsequent year as a funding source. Since the 1998 budget currently reflects an estimated surplus, no designation is shown at June 30, 1998.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE K - TAXES AND COMMISSIONS

1. Sales Tax

The total sales tax levied in Jefferson Parish during the fiscal year ended June 30, 1998 was 8.34 percent. Of this 8.34 percent, 4 percent is levied by the State, 1.75 percent is levied by the Jefferson Parish Public Safety System (a separate entity), 1 percent is levied by the Parish of Jefferson (a separate entity), and 1.59 percent is levied by the Sheriff. Of the 2 percent levied by the Parish, 1/8 of one percent is dedicated to the Sheriff to finance the operations of the Law Enforcement District. In January 1998, based on a periodic election, the expiration date of the 1/8 cent tax was extended from 2000 to 2022. Thus, the Sheriff will receive a total of 1.75 of one cent for some time to come.

2. Commissions

As Ex-Officio Tax Collector of the Parish of Jefferson, the Sheriff is responsible for the collection and distribution of ad valorem taxes, sales and use tax, parish occupational licenses, state revenue sharing funds, spontaneous licenses, fines, costs, and forfeitures imposed by the district courts. On all collections (other than ad valorem taxes), the Sheriff charges a commission ranging from 5% to 15 percent of the amount collected.

3. Ad Valorem Tax

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

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

The number of mills levied on the 1997 and 1998 tax rolls was 8.28. This is the maximum amount allowed under prevailing statutes.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE 1 - STATE REVENUE SHARING

State revenue sharing funds provided by Article 7, § 26 of the State Constitution totaling \$9,711,236 were received during the year and distributed by the Tax Collector Agency Fund as follows:

Disbursed To	Amount
State:	
Treasury (80.0%)	\$ 481,000
& Bureau/Field:	
Ambulance/Water (No. 1)	1,000
Census	111,000
Council	4,584,000
Public School System	3,994,000
Sheriff	1,223,000
Water District (No. 1)	484,000
Other:	
New Jefferson Lewis Clinic	551,000
Various other parishes/other	224,236
Total	<u>\$ 9,711,236</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE #1 - INTERFUND TRANSACTIONS

RECEIVABLES/PAYABLES

Individual balances due from/to other funds at June 30, 1998 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 68,751	\$ 6,625
Special Revenue Funds		
Contingency Fund	0	79,000
Drug Enforcement	16,750	1,337
Fiduciary Fund	0	60,391
	<u>16,750</u>	<u>140,728</u>
Proprietary Funds		
Group Health and Life Program	<u>66,000</u>	0
Agency Funds		
Sheriff's Account	100	0
Money Deposit	1,000	0
Merchandise Station	0	6,750
Arrest Processing and Lock-up Center	0	18,000
Courtroom Construction	<u>0</u>	<u>62,500</u>
	<u>1,100</u>	<u>87,250</u>
Total	<u>\$ 86,601</u>	<u>\$ 294,703</u>

Amounts due to the General Fund from the various Agency Funds are included in accounts receivable of the General Fund and in accounts due to trading bodies and others in 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, 1998**

NOTE M - INTERFUND TRANSACTIONS (CONTINUED)

OPERATING TRANSFERS

A summary of operating transfers by fund type for the fiscal year ended June 30, 1998 is as follows:

Fund Type	Transfer To/From	Operating Transfers In	Operating Transfers Out
GENERAL FUNDS			
	Commodity Sales	\$ 24,900	\$ 0
	Justice Deputy	0	10,000
	Multi-Jurisdictional Task Force	0	20,700
	Political Grants Fund	0	740,000
	LEO 1991 Justice Training Fund	10,000	40,000
	Communications Reserve/Capital Project	0	1,000,000
	Workshop Administration/Building Capital Project	0	1,000,000
		<u>34,900</u>	<u>1,460,700</u>
RECEIVED FROM:			
Commodity Sales	General Fund	0	24,900
Justice Deputy	General Fund	50,000	0
Multi-Jurisdictional Task Force	General Fund	20,700	0
Multi-Jurisdictional Task Force	Support Services Special Revenue Fund	700	0
Political Grants	Multi-Jurisdictional Task Force/Special Revenue Fund	0	700
Political Grants Fund	General Fund	<u>740,000</u>	0
		<u>81,400</u>	<u>70,000</u>
LEO 1991:			
LEO 1991 Justice Training Fund	General Fund	<u>10,000</u>	<u>10,000</u>
CAPITAL PROJECT			
Communications Reserve	General Fund	1,000,000	0
Workshop Administration Fund	General Fund	1,000,000	0
		<u>2,000,000</u>	<u>0</u>
		<u>\$ 1,700,440</u>	<u>\$ 1,530,440</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE 6 - RISK MANAGEMENT

1. Auto Loss and General Liability

The Sheriff is exposed to various risks of loss related to use, theft of, damage to, or destruction of assets, events and accidents; injuries to employees and to the public; and natural disasters. To protect against these risks, the Sheriff participates in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). Under this program, general/professional liability claims are covered by insurance at the rate of \$100,000 per claim, with an aggregate stop-loss of \$500,000 for each loss year. This is an increase over the prior year's aggregate stop-loss of \$300,000. Income liability coverage is in effect for losses reported up until August 31, 1995. 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 claims.

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 expenses. This subsidy is treated as a "quasi-external" 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 1994, a provision for catastrophic losses.

As June 30, 1998, the Auto Loss and General Liability Internal Service Fund had retained earnings of \$89,796, after serving an estimated \$5,891,858 in claims and judgments payable. This amount includes a liability for claims incurred but not reported of \$983,328. These liabilities are based on the requirements of GASB Codification Section C50 - Claims and Judgments, 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 totaled approximately \$2,727,628 during the 1998 fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$2,891,858 left to 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 Estimates	Claims Payable	Claims Payable at End of Year
1995-96	\$ 1,052,264	\$ 3,094,447	\$ 1,823,764	\$ 2,322,947
1996-97	4,048,488	448,148	3,499,079	5,361,643
1997-98	1,763,481	2,761,628	2,891,858	5,891,858

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE N - RISK MANAGEMENT (CONTINUED)

At June 30, 1998, the Auto Loss and General Liability Internal Service Fund had cash and investments of \$6,863,992 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. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These benefits "premiums" 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. Stop-loss liability for claims over the stop-loss amount up to \$2,000,000 is provided for through a commercial insurance carrier. During 1996, two claims exceeded the \$100,000 stop-loss amount. \$168,428 was recovered from the commercial liability carrier and recorded as a credit against claims expense. No claims exceeded the excess liability coverage of \$1,000,000 for each of the past three years. At June 30, 1998, a liability of \$1,347,867 has been accrued, which represents the amount of claims reported to the service agent but not yet paid. The fund has assets of \$6,863,992 at June 30, 1998 available to pay these claims.

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

Fiscal Year	Claims Payable at Beginning of Year	Current Year Claims and Changes in Estimates	Claims Payments	Claims Payable at End of Year
1995-96	\$ 1,299,794	\$ -499,130	\$ 283,600	\$ 1,084,164
1996-97	1,084,164	-4,93089	4,36080	1,099,794
1997-98	1,099,794	4,846,138	4,678,109	1,267,823

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 statewide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees. The System was established and provided for within LRS 11:2171 of the Louisiana Revised Statutes.

Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System to fund accrued 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.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998

NOTE G - PENSION PLAN (CONTINUED)

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 3183, Monroe, Louisiana 71202-3183 or by calling (318) 382-3188.

2. Funding Policy

In addition to ad valorem and insurance premium taxes that are levied 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. During 97-98, the employee's rate was 5 percent of covered payroll. Of the employee's 8.7 percent, the Sheriff contributes 7 percent. The contributions for the year ended June 30, 1998 were as follows:

	Amount	Percent of Covered Payroll
Employee	\$ 658,177	1.20%
Employer	\$ 4,472,881	12.80%

The Sheriff's contributions for the previous two fiscal years were \$4,940,599 (11%) and \$4,671,635 (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 life insurance benefits to all employees who retire from the Sheriff under the same restrictions as in the above note and to employees eligible for "COBRA." As of June 30, 1998, there were 125 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 M) whose monthly premiums are paid jointly by the employees and the Sheriff. The cost of providing these benefits for the retirees is not separable from the cost of providing benefits for active employees and are recorded on a pay-as-you-go ("cash") basis.

NOTE I - DEFERRED COMPENSATION PLAN

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998**

NOTE Q - DEFERRED COMPENSATION PLAN (CONTINUED)

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

At June 30, 1998, the Plan had assets consisting of cash and investments totaling \$4,496,790, and liabilities for the employee benefits totaling a like amount. Investments are managed by the Plan's trustee (PERMCO). 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 M, the Sheriff is primarily self-insured with respect to claims of these types. The Sheriff's insurance department and its attorneys have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if possible, of the amount or range of potential loss to the Sheriff.

As a result of such review, loss contingencies, which could be reasonably estimated, have been categorized as "probable", "reasonably possible", and "remote", as defined in Governmental Accounting Standards Board Codification Section 605 - Claims and Judgments. Loss contingencies amounting to \$5,891,138 categorized as "probable" have been accrued in the Auto Loss and General Liability Annual Service Fund (see Note N).

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 - Deduction of Video Poker Proceeds to Jail Fund

Effective January 1, 1993, the Sheriff agreed to remit his share of the state video poker commissions to the Parish of Jefferson to help fund the construction of a new jail. Commissions on the amount of money gambled in the Parish are credited by the various vendors to the State. Each month, the State remits an amount based on legislatively approved formulas to the Sheriff and other agencies in the Parish. The terms of the agreement is for 36 months. For the year ended June 30, 1998, the Sheriff received and remitted \$1,411,269. It is projected that another \$1,402,088 will be received in the Parish over the remaining 11 months of the agreement.

JEFFERSON PARISH SHERIFF'S OFFICE
GREYNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1998

NOTE B - COMMITMENTS AND CONTINGENCIES

4. Year 2000 Issue

General Description - The Sheriff's Office is currently addressing the "Year 2000 issue" relating to its computer systems and other electronic equipment. The year 2000 issue refers to the fact that many computer programs use only the last two digits in order to a year. Therefore, both years 1900 and 2000 would be referred to as "00" by the computer. Computer programs have to be adjusted to recognize the difference between those two years or the programs will fail on certain years. In addition, some programs may not be able to recognize that 2000 is a leap year. Further, the year 2000 issue could affect electronic equipment - such as elevators, vehicles or alarm systems - containing computer chips or timers that have date recognition features.

The Sheriff's Management Information Systems ("MIS") department is aware of the year 2000 issue and has already addressed many of the potential problems involving "mission-critical" systems.

Stages of Work - The Sheriff's Office has identified several "mission-critical" systems (that is, critical to operations) and has or is subjecting those systems and equipment to the following stages of work to address year 2000 issues:

Assessment Stage - Identifying those systems which may be mission-critical and establishing a project plan for dealing with the year 2000 issue.

Assessment Stage - Identifying the systems and components for which year 2000 compliance work is needed.

Validation/Testing Stage - Validating and testing the changes that were made during the remediation stage.

The Sheriff's Office has completed its assessment and assessment stages for all of its mission-critical systems and electronic equipment. The remediation stage has been completed for all those systems and equipment groups except for the tax-collection and judicial processing modules. The validation/testing stage has been completed for all mission-critical systems and electronic equipment groups for which the remediation stage has been completed.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of the related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Sheriff's Office is or will be year 2000 ready, that the Sheriff's remediation efforts will be successful in whole or in part, or that parties with whom the Sheriff does business will be year 2000 ready.

Reserves/Commitment - As of year-end, the Sheriff's Office has contracted with its computer vendor for assistance in addressing year 2000 issues relating to its computer systems. The amount of this commitment is less than \$50,000.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1998

NOTE 6 - EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The Jefferson Parish Council in separate order(s) 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, 1998, the Parish paid \$150,000 of operating expenditures on behalf of the Sheriff.

These expenditures are not reported on the books of the Sheriff. The following is a breakdown of the expenditures paid during the fiscal year ended June 30, 1998:

Type of Expenditure	Amount	
Utilities and telephone	\$	109,174
Office supplies and equipment rental		10,000
Insurance premiums		10,000
Total	\$	<u>129,174</u>

**COMBINING STATEMENTS AND INDIVIDUAL
FUND AND ACCOUNT GROUP SCHEDULES**

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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 SHREWF'S OFFICE
CENTRA, LOUISIANA**

**GENERAL FUND
BALANCE SHEET
JUNE 30, 1998**

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and equivalents	\$ 849,000	\$ 815,000
Investments	20,000	1,400,000
Accounts receivable		
All other taxes	11,000	75,000
Sales taxes	1,007,000	2,010,000
Intergovernmental	1,000,000	1,500,000
Service charges, fees, and commissions	4,000,000	4,000,000
Interest	87,000	100,000
Other	111,000	100,000
Due from other funds	400,700	400,000
Other assets	11,000	11,000
TOTAL ASSETS	<u>\$ 6,688,700</u>	<u>\$ 8,822,000</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 10,000	\$ 10,000
Accounts payable - not due	1,700,000	1,200,000
Due to other funds	80,000	80,000
Deferred revenue	80,000	80,000
Total Liabilities	<u>1,970,000</u>	<u>1,470,000</u>
 FUND BALANCE		
Reserved for encumbrances	1,070,000	1,000,000
Unreserved - Assigned for		
BID M to radio system construction	1,000,000	4,000,000
Marketing of federal grant	200,000	400,000
Fund debt reserve	0	100,000
Subsequent year expenditures	0	1,000,000
Unreserved - unassigned	11,000,000	8,200,000
Total Fund Balance	<u>14,270,000</u>	<u>14,700,000</u>
 TOTAL LIABILITIES & FUND BALANCE	 <u>\$ 20,240,000</u>	 <u>\$ 20,522,000</u>

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

**GENERAL FUND - STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 1998**

	<u>1998</u>	<u>1997</u>
REVENUES		
Taxes	\$ 21,889,883	\$ 21,475,268
Intergovernmental	21,248,810	11,582,783
Service charges, fees and contributions	33,719,780	31,381,856
Miscellaneous	2,789,888	2,803,483
TOTAL REVENUES	<u>79,648,361</u>	<u>67,243,390</u>
EXPENDITURES		
Contract		
Community services	190,884	890,888
Public safety	64,699,983	68,238,129
Intergovernmental	1,481,209	888,085
Debt Service		
Principal	28,338	36,596
Interest and bond charges	4,819	9,152
TOTAL EXPENDITURES	<u>67,005,233</u>	<u>70,162,752</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>12,643,128</u>	<u>(2,919,362)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	98,488	118,775
Operating transfers out	(2,661,249)	(4,158,262)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,562,761)</u>	<u>(3,939,487)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>10,080,367</u>	<u>(6,858,849)</u>
FUND BALANCE		
Beginning of year	17,296,845	16,685,714
Retained equity transfers	0	(8,432)
End of year	<u>\$ 27,377,212</u>	<u>\$ 16,677,282</u>

STEWART FINANCIAL SERVICES GROUP, INCORPORATED

(GENERAL PURPOSE STATEMENTS OF REVENUES, DISBURSEMENTS, AND NET BALANCE SHEET BALANCE)

ACTUAL AND BUDGET REVENUES AND BALANCE SHEET FOR THE YEAR ENDED JUNE 30, 2020

	BUDGETED		ACTUAL		PERCENT
	2020	2020	2020	2020	DIFFERENCE
REVENUES					
Fees	\$ 27,000.00	\$ 1,000.00	\$ 27,000.00	\$ 2,000.00	\$ 1,000.00
Investment	0.00	0.00	0.00	0.00	0.00
Revenue change fees and investment	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total Revenues	<u>27,000.00</u>	<u>1,000.00</u>	<u>27,000.00</u>	<u>2,000.00</u>	<u>1,000.00</u>
EXPENSES					
Depreciation	0.00	0.00	0.00	0.00	0.00
Printing	0.00	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Professional fees	0.00	0.00	0.00	0.00	0.00
Advertising	0.00	0.00	0.00	0.00	0.00
Office supplies	0.00	0.00	0.00	0.00	0.00
Postage	0.00	0.00	0.00	0.00	0.00
Repairs and maintenance	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>27,000.00</u>	<u>1,000.00</u>	<u>27,000.00</u>	<u>2,000.00</u>	<u>1,000.00</u>
OTHER REVENUES AND CHARGES					
Dividends	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Total Other Revenues and Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AND OTHER REVENUES AND CHARGES	<u>27,000.00</u>	<u>1,000.00</u>	<u>27,000.00</u>	<u>2,000.00</u>	<u>1,000.00</u>
NET BALANCE					
Beginning of year	0.00	0.00	0.00	0.00	0.00
Total	<u>27,000.00</u>	<u>1,000.00</u>	<u>27,000.00</u>	<u>2,000.00</u>	<u>1,000.00</u>

JEFFERSON PARKS DEPARTMENT OFFICE
 MEMPHIS, TENNESSEE

GENERAL FUND
 SCHEDULE OF REVENUES

BY FUND AND SOURCE (BUDGETARY BASIS)
 FOR THE YEAR ENDED 6/30/2010

	BUDGETED AMOUNT		ACTUAL AMOUNT TO DATE		PERCENTAGE OF BUDGET TO DATE	
	2010	2009	2010	2009	2010	2009
TOTAL						
Admission:	\$ 12,000.00	\$ 0	\$ 12,000.00	\$ 0	100.00%	0%
Subtotal	12,000.00	0	12,000.00	0	100.00%	0%
	<u>12,000.00</u>	<u>0</u>	<u>12,000.00</u>	<u>0</u>	<u>100.00%</u>	<u>0%</u>
ENTERTAINMENT FEES						
Federal:						
Federal grants	50,000	0	50,000	0	100%	0%
Royalty federal program	0	0	0	0	0%	0%
State:						
State grants	1,000	0	1,000	0	100%	0%
State income sharing	1,200,000	0	1,200,000	0	100.00%	0%
State recreational pay	1,000,000	0	1,000,000	0	100.00%	0%
Royalty state program	50,000	0	50,000	0	100%	0%
State inventory and sales	70,000	0	70,000	0	100%	0%
State grant allocation	1,811,000	0	1,811,000	0	100.00%	0%
Local:						
Debt and facilities		0	0	0	0%	0%
Debt bonds	1,000,000	0	1,000,000	0	100.00%	0%
Fees	1,000,000	20,000	1,000,000	20,000	100.00%	100.00%
	<u>1,000,000</u>	<u>20,000</u>	<u>1,000,000</u>	<u>20,000</u>	<u>100.00%</u>	<u>100.00%</u>
PROPERTY TAXES, FEES, AND CHARGES						
Concessions						
Food, drinks, etc.	10,000.00	0	10,000.00	0	100.00%	0%
Fees, facilities, etc.	1,700,000	0	1,700,000	0	100.00%	0%
Concessions related fees	1,000,000	0	1,000,000	0	100.00%	0%
Event admission fees	50,000	0	50,000	0	100%	0%
Transportation of personnel	50,000	0	50,000	0	100%	0%
Food and beverage of personnel	50,000	0	50,000	0	100%	0%
	<u>10,000.00</u>	<u>0</u>	<u>10,000.00</u>	<u>0</u>	<u>100.00%</u>	<u>0%</u>
MISCELLANEOUS						
Interest received	50,000	0	50,000	0	100%	0%
Public enterprises	10,000	0	10,000	0	100%	0%
Subscriptions	10,000	0	10,000	0	100%	0%
Sightseeing	50,000	0	50,000	0	100%	0%
Other	50,000	0	50,000	0	100%	0%
	<u>170,000</u>	<u>0</u>	<u>170,000</u>	<u>0</u>	<u>100.00%</u>	<u>0%</u>
TOTAL REVENUES	\$ 12,170,000	\$ 20,000	\$ 12,170,000	\$ 20,000	100.00%	100.00%

**DIJONCHON PARISH GOVERNMENT'S FINANCIAL STATEMENTS
CENTRA, LOUISIANA**

**GENERAL FUND
STATEMENT OF EXPENDITURES**

**APRIL AND MONTH END BUDGETARY BASIS
FISCAL YEAR ENDING JUNE 30, 2022**

	APPROPRIATION		TOTAL BY BUDGETARY BASE	AMOUNT EXPEND	VARIANCE EXCESSIVE DEFICIENCY
	STATE FUND MONEY	NON- BUDGETARY MONEY			
PERSONNEL SERVICES					
Payroll and salaries	\$ 62,500	\$ 0.00	\$ 62,500	\$ 62,500	\$ 0.00
TOTAL PERSONNEL SERVICES	<u>62,500</u>	<u>0.00</u>	<u>62,500</u>	<u>62,500</u>	<u>0.00</u>
TRAVEL SERVICES					
Tickets and benefits					
Airfare - adult	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Airfare - dependents and others	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Miscellaneous	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL TRAVEL SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
UTILITIES AND SUPPLIES					
Office supplies	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Auto and transport	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Other	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL UTILITIES AND SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
DEPARTMENTAL EXPENDITURES					
Advertising	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Insurance/underwriting	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Printing	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Supplies	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Telephone	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Travel	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Equipment/maintenance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Health services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Miscellaneous - non-budgeted	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Printing and supplies	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Non-budgeted funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Other	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL DEPARTMENTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
GRANT					
Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Construction and related	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL GRANT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND TOTAL					
Subtotal - non-budgeted	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Equipment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL FUND TOTAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL SERVICES	<u>62,500</u>	<u>0.00</u>	<u>62,500</u>	<u>62,500</u>	<u>0.00</u>
NON-BUDGETED SERVICES					
Information/technology	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Information/technology - related	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL NON-BUDGETED SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
GRANT (EXPENSE)					
Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Construction	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL GRANT (EXPENSE)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ALL EXPENDITURES	<u>\$ 62,500</u>	<u>\$ 0.00</u>	<u>\$ 62,500</u>	<u>\$ 62,500</u>	<u>\$ 0.00</u>

SPECIAL REVENUE FUNDS

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

COMMUNITY SALES FUND

The Community Sales Fund provides a concession service for the inmates of the parish prisons. All profits are used for the benefit of the inmates and prison meals are available from other sources.

JUNIOR DEPUTY FUND

In accordance with Louisiana Revised Statute 33:1402, the Sheriff can spend up to \$20,000 annually to promote youth or junior deputy programs. These funds are accounted for through the Junior Deputy Fund.

DRUG ENFORCEMENT FUND

Under the Department of Justice's "Equitable Sharing of Federally Funded Property" program, the Sheriff receives 90 percent of proceeds collected from nonfederal property seized during law enforcement activities. Also, in accordance with Louisiana Revised Statute 33:1550, the Sheriff receives 60 percent of the proceeds of nonfederal seized in cooperation with state/local law enforcement officials. These proceeds are to be used exclusively for law enforcement activities.

WATER PROGRAM

The R.A.M.E. (Run-Up for Drug Enforcement) Program allows Jefferson Parish citizens to opt-up their water bills to the amount they desire. The money is collected by the Parish of Jefferson and credited to the Sheriff's Office to be spent on drug enforcement programs.

WARRANT AND DEPOSIT FUND

The Warrant and Deposit Fund receives contributions from the public. The proceeds are used to locate warrants and deposits related to the law of duty.

RECREATION AND RELIEF FUND

The Recreation and Relief Fund provides a tending machine service for the Sheriff's Office. Profits from this fund are used for the recreational employees, medical equipment for athletic teams and awards for meritorious service.

DEPUTY SCHOLARSHIP FUND

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

MULTIJURISDICTIONAL TASK FORCE

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

SPORTS INCOME

To account for the project income generated by the Multi-Jurisdictional Task Force Grant. These funds may only be reported on costs incurred in those allowable under the grant.

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 COMS AHEAD, COMS BODS, Gulf Coast High Intensity Drug Trafficking Area (HIDTA), and Local Law Enforcement Block Grants (LLBEG).

2017年12月31日止年度综合财务报表附注

	2017年12月31日止年度综合财务报表附注					
	资产负债表	利润表	现金流量表	所有者权益变动表	综合收益表	综合收益表
流动资产						
货币资金	¥ 69,474	¥ 7,364	¥ 25,414	¥ 7,328	¥ 7,364	¥ 7,364
应收账款	¥ 28,877	¥ 28,877	¥ 28,877	¥ 28,877	¥ 28,877	¥ 28,877
预付款项	¥ 500	¥ 500	¥ 500	¥ 500	¥ 500	¥ 500
其他流动资产	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
流动资产合计	¥ 98,851	¥ 36,741	¥ 54,791	¥ 36,605	¥ 36,741	¥ 36,741
非流动资产						
可供出售金融资产	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
长期股权投资	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
固定资产	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
无形资产	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
其他非流动资产	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
非流动资产合计	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
资产总计	¥ 98,851	¥ 36,741	¥ 54,791	¥ 36,605	¥ 36,741	¥ 36,741
流动负债						
应付账款	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
预收款项	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
其他流动负债	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
流动负债合计	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
非流动负债						
应付债券	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
长期应付款	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
其他非流动负债	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
非流动负债合计	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
负债合计	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
所有者权益						
实收资本	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
资本公积	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
盈余公积	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0	¥ 0
未分配利润	¥ 98,851	¥ 36,741	¥ 54,791	¥ 36,605	¥ 36,741	¥ 36,741
所有者权益合计	¥ 98,851	¥ 36,741	¥ 54,791	¥ 36,605	¥ 36,741	¥ 36,741
负债和所有者权益总计	¥ 98,851	¥ 36,741	¥ 54,791	¥ 36,605	¥ 36,741	¥ 36,741

INVESTMENT SERVICES STATE-OWNED INVESTMENT SERVICES OF THE STATES
 STATE INVESTMENT SERVICES OF THE STATES
 STATE INVESTMENT SERVICES OF THE STATES

	INVESTMENT SERVICES STATE-OWNED INVESTMENT SERVICES OF THE STATES					
	COMPREHENSIVE ASSETS	STATE ASSETS	STATE LIABILITIES	STATE EQUITY	STATE LIABILITIES	STATE EQUITY
INVESTMENT						
Investment	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Investment	10,000	10,000	10,000	10,000	10,000	10,000
Investment	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL INVESTMENT	20,000	20,000	20,000	20,000	20,000	20,000
STATE INVESTMENT						
State						
State	10,000	10,000	10,000	10,000	10,000	10,000
State	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL STATE INVESTMENT	20,000	20,000	20,000	20,000	20,000	20,000
STATE INVESTMENT SERVICES OF THE STATES						
State	10,000	10,000	10,000	10,000	10,000	10,000
STATE INVESTMENT SERVICES OF THE STATES	10,000	10,000	10,000	10,000	10,000	10,000
STATE INVESTMENT SERVICES OF THE STATES						
State	10,000	10,000	10,000	10,000	10,000	10,000
State	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL STATE INVESTMENT SERVICES OF THE STATES	20,000	20,000	20,000	20,000	20,000	20,000
STATE INVESTMENT SERVICES OF THE STATES						
State	10,000	10,000	10,000	10,000	10,000	10,000
State	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL STATE INVESTMENT SERVICES OF THE STATES	20,000	20,000	20,000	20,000	20,000	20,000
INVESTMENT SERVICES						
Investment	10,000	10,000	10,000	10,000	10,000	10,000
Investment	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL INVESTMENT SERVICES	20,000	20,000	20,000	20,000	20,000	20,000

**NONFINANCIAL REPORTING IN THE
UNITED STATES**

**SPECIAL REPORTS (PART 1) COMMON FORMS FOR NONFINANCIAL REPORTING
AND FINANCIAL STATEMENTS, NOTES AND SELECT SUPPLEMENTARY DATA
SPECIAL REPORTS (PART 2) WITH EXHIBIT, REPORT
FOR THE YEAR ENDED 2016**

REVENUE	TOTAL ALLOCATIONS				
	APPORTIONMENT TO STAKEHOLDERS				
	ACTUAL	STAKEHOLDERS BASE	STAKEHOLDERS BASE	BUDGET	STAKEHOLDERS BASE (BUDGET)
Revenue (major, non-recurring items)	\$ 1,000	\$ 0	\$ 1,000	\$ 1,000	\$ 0
Operating expenses	(1,000)	0	(1,000)	(1,000)	(1,000)
Other items	1,000	0	1,000	1,000	0
TOTAL REVENUE	1,000	0	1,000	1,000	0
EXPENSES					
Fixed					
Community services	100.00	10.00	100.00	100.00	100.00
Charitable	1,000.00	100.00	1,000.00	1,000.00	1,000.00
Employee program	500	0	500	500	0
TOTAL EXPENSES	1,600.00	110.00	1,600.00	1,600.00	1,100.00
NET FINANCIAL STATEMENT REPORTING TOTAL (STAKEHOLDERS)	(600.00)	110.00	(600.00)	(600.00)	110.00
EXPENSES & REVENUE REPORTING AS PERIODIC OPERATING EXPENSES					
Operating expenses in Operating activities net	(1,000)	0	(1,000)	(1,000)	0
Other items	(1,000)	0	(1,000)	(1,000)	(1,000)
TOTAL OPERATING EXPENSES	(2,000)	0	(2,000)	(2,000)	(1,000)
NET FINANCIAL STATEMENT REPORTING TOTAL (STAKEHOLDERS AND OTHER BASE INCLUDING)	(1,000)	0	(1,000)	(1,000)	0
FINANCIAL STATEMENT Reporting as per	1,000.00	1,000.00	1,000.00	1,000.00	0
Total net	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 0

STATEMENT OF FINANCIAL POSITION
 2019 AND 2018

SPECIAL SERVICES FUND - COMMUNITY DEVELOPMENT
 (CONTINUING DISBURSE OF REVENUES, EXPENDITURES,
 APPROPRIATION FUND BALANCE - ALL FUND AND BUDGET)
 FOR THE YEAR ENDED JUNE 30, 2019

DATE/ITEM	COMMUNITY DEVELOPMENT				
	ACTUAL	AMOUNTS TO BE INCURRED	BUDGETED	BUDGET	FUNDING AVAILABLE
REVENUES					
Service charges, fees and commissions					
Community dev.	\$ 33,441	\$	\$ 33,441	\$ 33,441	\$ 33,441
	-----	-----	-----	-----	-----
	33,441	\$	33,441	33,441	33,441
	-----	-----	-----	-----	-----
	33,441	\$	33,441	33,441	33,441
TOTAL REVENUES	33,441	\$	33,441	33,441	33,441
EXPENDITURES					
Travel					
Miscellaneous supplies	4,124	(4,124)	4,124	4,124	4,124
Entertainment and	21,722	\$	21,722	21,722	(2,722)
Miscellaneous	2,000	\$	2,000	2,000	2,000
Equipment	0	0	0	0	0
	-----	-----	-----	-----	-----
	27,846	(4,124)	27,846	27,846	2,278
TOTAL EXPENDITURES	27,846	(4,124)	27,846	27,846	2,278
NET CHANGE IN FUND BALANCE	5,595	5,595	5,595	(4,405)	3,163
INITIAL FUND BALANCE (SOURCE OF FUNDS)	\$	\$	\$	\$	\$
Operating revenues	27,846	\$	27,846	27,846	(2,278)
	-----	-----	-----	-----	-----
	27,846	\$	27,846	27,846	(2,278)
TOTAL INITIAL FUND BALANCE	27,846	\$	27,846	27,846	(2,278)
FINAL FUND BALANCE (SOURCE OF FUNDS)	(2,278)	2,278	\$	\$	\$
REVENUES					
Operating revenues	33,441	(2,278)	33,441	33,441	\$
	-----	-----	-----	-----	-----
	33,441	(2,278)	33,441	33,441	\$

ALABAMA COMMUNITY DEVELOPMENT OFFICE
 MOBILE, ALABAMA

STATE OF ALABAMA - COMMUNITY DEVELOPMENT FUND
 FUNDING SOURCE: REVENUE, EXPENSES,
 AND DEPOSIT FUND BALANCE - ACTUAL AND BUDGET
 FOR THE YEAR ENDING JUNE 30, 2016

	FUND BALANCE				
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
REVENUES					
Revenues					
Income	\$ 1,071	\$ 1	\$ 1,071	\$ 1,071	\$1
Interest	04	1	10	10	10
Other	04	1	60	10	75
TOTAL REVENUES	<u>1,119</u>	<u>3</u>	<u>1,141</u>	<u>1,091</u>	<u>86</u>
EXPENSES					
Salaries					
Regular positions	41,844	1	41,844	41,844	41,844
TOTAL EXPENSES	<u>41,844</u>	<u>1</u>	<u>41,844</u>	<u>41,844</u>	<u>41,844</u>
EXCESS (SHORTAGE) OF REVENUES OVER EXPENSES	<u>1,075</u>	<u>2</u>	<u>1,297</u>	<u>1,047</u>	<u>44</u>
OTHER REVENUES (EXPENSES) (GAINS)					
Operating Revenues	50,000	1	50,000	50,000	1
Operating Expenses	1	1	1	1	1
TOTAL OTHER REVENUES AND EXPENSES	<u>49,999</u>	<u>0</u>	<u>49,999</u>	<u>49,999</u>	<u>0</u>
EXCESS (SHORTAGE) OF REVENUES OVER EXPENSES AND OTHER REVENUES (EXPENSES)	<u>1,076</u>	<u>2</u>	<u>1,298</u>	<u>1,048</u>	<u>44</u>
FUND BALANCE					
Beginning of year	11,718	1	11,718	11,718	1
End of year	<u>12,794</u>	<u>3</u>	<u>13,016</u>	<u>12,766</u>	<u>45</u>

**OFFICE OF PAROLE AND PARDON SERVICES
ANNUAL BUDGET**

GENERAL INFORMATION: FUNDING IS PROVIDED FROM THE
 (1) GENERAL FUND, (2) SPECIAL FUND, (3) STATE FUND,
 AND (4) OTHER FUND SOURCES - DETAIL AND SOURCE
 FOR THIS FUND IS LISTED BELOW.

TOTAL - FUNDING BY SOURCE - BUDGET

	APPROPRIATION TO FUNCTIONAL BASIS		BUDGETARY BASIS		BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	2016		2016			
REVENUES						
Revenues, less administrative controlling costs	\$ 88,643	\$ 0	\$ 88,643	\$ 88,643	\$ 0	\$ 0
	<u>88,643</u>	<u>0</u>	<u>88,643</u>	<u>88,643</u>	<u>0</u>	<u>0</u>
Expenses						
Salaries	12,000	0	12,000	12,000	0	0
Utilities	100	0	100	100	0	0
Other	643	0	643	700	57	57
	<u>12,743</u>	<u>0</u>	<u>12,743</u>	<u>12,800</u>	<u>57</u>	<u>57</u>
TOTAL REVENUES	<u>88,643</u>	<u>0</u>	<u>88,643</u>	<u>88,643</u>	<u>0</u>	<u>0</u>
EXPENSES						
Salaries						
Administrative support	4,000	0	4,000	4,700	700	700
Cost administration cost	10,700	0	10,700	10,600	(100)	(100)
Supplies and services	4,000	0	4,000	4,000	0	0
Materials	100	0	100	100	0	0
Depreciation	100	0	100	100	0	0
	<u>19,000</u>	<u>0</u>	<u>19,000</u>	<u>19,500</u>	<u>500</u>	<u>500</u>
TOTAL EXPENSES	<u>19,000</u>	<u>0</u>	<u>19,000</u>	<u>19,500</u>	<u>500</u>	<u>500</u>
NET FUND BALANCE (DEFICIT) REVENUES OVER EXPENSES	<u>69,643</u>	<u>0</u>	<u>69,643</u>	<u>69,143</u>	<u>(500)</u>	<u>(500)</u>
DEBT SERVICE (NET) BOUND TO OTHER						
Operating revenue in	0	0	0	0	0	0
Operating revenue out	(0)	0	(0)	(0)	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEBT SERVICE (BOUND TO OTHER)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CALCULATION OF NET FUND BALANCE (DEFICIT) OPERATING REVENUES AND OTHER REVENUES	<u>69,643</u>	<u>0</u>	<u>69,643</u>	<u>69,143</u>	<u>(500)</u>	<u>(500)</u>
NET FUND BALANCE						
Beginning of year	0	0	0	0	0	0
End of year	<u>69,643</u>	<u>0</u>	<u>69,643</u>	<u>69,143</u>	<u>(500)</u>	<u>(500)</u>

DEPARTMENT OF REVENUE
GENERAL LEDGER

APPROPRIATION FUND - COMBINED BY FUND FROM
FUNDING ACCOUNTS OR AVAILABLE EXPENDITURES,
AND (BRACKETED) FUNDAL UNIT - ACTUAL AND BUDGET
FOR THE YEAR ENDING 2010 OR 2011

APPROPRIATION	FUND EXPENDITURE						
	ACTUAL		BUDGETARY BASIS		BUDGET		FUNDAL UNIT AVAILABLE FOR EXPENDITURE
REVENUE							
Fee and Incentive Excess of appropriations	\$	1,075,000	\$	1,075,000	\$	1,075,000	(21,000)
Miscellaneous							
Interest		50,000		50,000		50,000	0.00
Other		0		0		0	0
		<u>50,000</u>		<u>50,000</u>		<u>50,000</u>	<u>0.00</u>
TOTAL REVENUE		<u>1,075,000</u>		<u>1,075,000</u>		<u>1,075,000</u>	<u>(21,000)</u>
EXPENSES							
Personnel							
Salaries		10,000		0		10,000	0.00
Medical supplies		0		0		0	0.00
Contract supplies		0		0		0	0
Supplies and materials		0		0		0	0.00
Telephone		50,000		0		50,000	0.00
Postage and printing		10,000		0		10,000	0.00
Entertainment		0		0		0	0.00
Professional services		0		0		0	0
Miscellaneous		0		0		0	0.00
Capital outlay		1,000,000		1,000,000		1,000,000	0.00
		<u>1,060,000</u>		<u>0</u>		<u>1,060,000</u>	<u>0.00</u>
EXPENSES (INCREASE) BY FUND		<u>1,060,000</u>		<u>0</u>		<u>1,060,000</u>	<u>0.00</u>
EXPENSES (INCREASE) BY FUNDAL UNIT		<u>(10,000)</u>		<u>(10,000)</u>		<u>(10,000)</u>	<u>0.00</u>
OTHER FUNDAL UNIT (INCREASE) DECREASE							
Operating transfers in		0		0		0	0
Operating transfers out		0		0		0	0
TOTAL OTHER FUNDAL UNIT (INCREASE) DECREASE		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
EXPENSES (INCREASE) BY FUNDAL UNIT		<u>(10,000)</u>		<u>(10,000)</u>		<u>(10,000)</u>	<u>0.00</u>
FUNDAL UNIT							
Beginning of year		1,000,000		1,000,000		1,000,000	0
End of year		<u>1,000,000</u>		<u>1,000,000</u>		<u>1,000,000</u>	<u>0.00</u>

DEFERRED PAYOUT INSURANCE
OPTIONAL CONTRACT

OPTIONAL CONTRACT OTHER - FUTURE SURETY CONTRACT
 (DEFERRED) BY RULES OF BYLAWS, EXHIBIT FORMS,
 AND RESOLUTIONS OF THE BOARD OF DIRECTORS AND STOCKHOLDERS
 FOR THE YEAR ENDED 2014, 2013, AND

RECAPITULATION

DEFERRED	AMOUNTS DUE TO DEFERRED PAYOUT						DEFERRED PAID (DEFERRED)
	2014	2013	2014	2013	2014	2013	
Members							
New	\$	\$	\$	\$	\$	\$	\$
Renewal		3,519		3,519		3,519	0
TOTAL DEFERRED		<u>3,519</u>		<u>3,519</u>		<u>3,519</u>	<u>0</u>
DEFERRED PAID							
New		0		0		0	0
Renewal		0		0		0	0
TOTAL DEFERRED PAID		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
DEFERRED PAID TO MEMBERS							
New		0		0		0	0
Renewal		0		0		0	0
TOTAL DEFERRED PAID TO MEMBERS		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
DEFERRED PAID TO DEFERRED CONTRACTORS							
New		0		0		0	0
Renewal		0		0		0	0
TOTAL DEFERRED PAID TO DEFERRED CONTRACTORS		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
DEFERRED PAID TO DEFERRED CONTRACTORS AND OTHER							
New		0		0		0	0
Renewal		0		0		0	0
TOTAL DEFERRED PAID TO DEFERRED CONTRACTORS AND OTHER		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
DEFERRED BALANCE							
Beginning of year		\$		\$		\$	\$
End of year		<u>\$</u>		<u>\$</u>		<u>\$</u>	<u>\$</u>

**STATE OF CALIFORNIA DEPARTMENT OF
GENERAL SERVICES**

**GENERAL SERVICES FUND- PUBLIC SAFETY DIVISION
COMPARISON OF BUDGETED OPERATING EXPENDITURES, EXPENDITURES,
AND FINANCIAL STATEMENTS - ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 1999**

DEPARTMENT	TOTAL - PUBLIC SAFETY DIVISION				
	ADJUSTMENTS				
	ACTUAL	TO BUDGETARY BASE	BUDGETARY BASE	BUDGET	VARiances (EXCESS/SHORTAGE)
EXPENSES					
Exp and facilities					
Professional and legal fees	\$ 1,073,807	\$	\$ 1,073,807	\$ 1,050,000	(\$23,807)
Personnel					
Salaries	883,171	0	883,171	878,000	5,171
Bonuses	1,004	0	1,004	1,000	4
Other	0	0	0	0	0
	1,084,982	0	1,084,982	1,059,000	25,982
TOTAL EXPENSES	1,086,064	0	1,086,064	1,069,000	17,064
EXPENDITURES					
Person					
Salaries	1,083,171	0	1,083,171	1,078,000	5,171
Material and supplies	8,312	0	8,312	8,000	312
Contract support	0	0	0	0	0
Equipment maintenance	30,797	0	30,797	31,000	(203)
Telephone	25,000	0	25,000	25,000	0
Program materials	10,000	0	10,000	10,000	0
Drug education	0	0	0	0	0
Professional services	0	0	0	0	0
Miscellaneous	10,000	0	10,000	12,000	(2,000)
Capital outlay	1,000,000	(883,843)	1,000,000	1,000,000	0
TOTAL EXPENDITURES	1,083,171	(883,843)	1,000,000	1,000,000	0
EXPENSES LESS THAN OR EXCEEDING TOTAL EXPENDITURES	0	202,893	(87,936)	69,000	0
EXPENSES EXCEEDING OR SHORTAGE OPERATING TRANSFER	0	0	0	0	0
EXPENSES EXCEEDING OR SHORTAGE OPERATING TRANSFER	0	0	0	0	0
TOTAL OF THE FUNDING SOURCES	0	0	0	0	0
EXPENSES LESS THAN OR EXCEEDING OPERATING TRANSFER AND OTHER SOURCES	0	0	0	0	0
FUND BALANCE					
Unexpended year	1,083,807	(883,843)	1,000,000	1,000,000	0
Total per	\$ 1,083,807	\$ (883,843)	\$ 1,000,000	\$ 1,000,000	\$ 0

SECTION FIVE - BUDGET CRYSTAL
 FISCAL YEAR 2019

SPECIAL REVENUE FUNDS - BUDGETED PROGRAM FUNCTION
 COMPARISON OF FISCAL YEAR 2018 BUDGETED, FISCAL YEAR
 2019 BUDGETED FUND BALANCE, ALL FUND AND BUDGET
 FISCAL YEAR ENDING FISCAL YEAR 2019

DEPARTMENT	BUDGET AND EXPENDITURE				VARIANCE (F) / (A)
	2018	2019	2018	2019	
REVENUES					
Miscellaneous					
Income	0	0	0	0	0
Donations	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES					
Grant					
Miscellaneous	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES PLUS OTHER FINANCING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
UNAPPORTIONED					
Unapportioned out	0	0	0	0	0
Total out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

APPROPRIATIONS COMMITTEE
 MEMPHIS, TENNESSEE

SPECIAL REVENUE FUNDS - EMPLOYEE PROGRAMS MONITORING
 COMMISSION (SPECIAL FUND 000) - EMPLOYEES, EMPLOYMENT AND
 LABOR RELATIONS (FUNDAL ACCOUNT - ALL FUNDS AND BUDGET
 FOR THE YEAR ENDING JUNE 30, 1998

SERVICES	REVENUES AND BUDGET					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASE	BUDGETARY BASE	BUDGET	VARIANCE ELEMENTS (BY FUNDAL)	
SERVICES						
Board Charge, Management Committee	\$ 14,500	\$ 0	\$ 14,500	15,000	\$ (500)	(3%)
	14,500	0	14,500	15,000	(500)	(3%)
Materials	4,500	0	4,500	4,500	0	(0%)
	4,500	0	4,500	4,500	0	(0%)
TOTAL SERVICES	19,000	0	19,000	19,500	(500)	(3%)
EXPENSES						
Salaries	400	0	400	400	0	(0%)
Program activities	30	0	30	0	30	(30%)
Materials	0	0	0	0	0	(0%)
TOTAL EXPENSES	430	0	430	400	30	(7%)
EXTRAORDINARY CHARGES						
GRANT REVENUES	15,000	0	15,000	15,000	0	(0%)
FINANCIAL PLANNING SERVICES (GRANT)						
Operating salaries	0	0	0	0	0	(0%)
Operating materials	0	0	0	0	0	(0%)
TOTAL FINANCING SERVICES (GRANT)	0	0	0	0	0	(0%)
EXTRAORDINARY CHARGES FROM EXPENSES AND OTHER SERVICES (GRANT)	15,000	0	15,000	15,000	0	(0%)
FUND BALANCE						
Beginning of Year	50,000	0	50,000	50,000	0	0
End of Year	35,000	0	35,000	35,000	0	(0%)

REVENUE TAXES DEPARTMENT
 MEMPHIS, TENNESSEE

SPECIAL REVIEW FORM - EMPLOYEE PROGRAMS FUNCTION
 COMMINGLED FUND OF REVENUE, EXPENDITURES,
 AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
 FOR THE YEAR ENDED JUNE 30, 2008

	DEPT'S DEPARTMENT					YTD/2007 FUND BALANCE (UNAVAILABLE)
	ACTUAL	BUDGETED TO BUDGETARY BASE	BUDGETARY BASE	REVENUE		
REVENUES						
Miscellaneous						
Interest	\$ 3,000	\$ 0	\$ 3,000	\$ 3,000	\$ 0	0%
TOTAL REVENUES	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0%</u>
EXPENDITURES						
Covers						
Miscellaneous	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>
EXCESS/BURDENED BY OTHER FUNDS OTHER EXPENDITURES	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>(0)</u>	<u>(0%)</u>
OTHER FINANCING SOURCES/USES						
Operating transfer in	0	0	0	0	0	0
Operating transfer out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS/BURDENED BY REVENUES OTHER EXPENDITURES AND OTHER FINANCING SOURCES	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>(0)</u>	<u>(0%)</u>
FUND BALANCE						
Beginning of year	0	0	0	0	0	0
End of year	<u>\$ 3,000</u>	<u>\$ 0</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 0</u>	<u>0%</u>

**STATE OF CALIFORNIA DEPARTMENT OF
CORRECTIONS**

**SPECIAL SERVICES FUND - EMPLOYEE PROGRAM FUNCTION
COMPARISON OF BUDGET OF REVENUES, EXPENSES,
AND FINANCIAL STATE BALANCE - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED 2012**

REVENUES	TOTAL - EMPLOYEE PROGRAM FUNCTION				
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASE	BUDGETARY BASE	BUDGET	PERCENT VARIANCE (BUDGET/BASE)
Service Charges, fee collections:					
Contracting	\$ 4,210	\$ 0	\$ 4,210	\$ 4,210	100%
	<u>4,210</u>	<u>0</u>	<u>4,210</u>	<u>4,210</u>	<u>100%</u>
Miscellaneous					
Interest	5,720	0	5,720	5,720	100%
Royalties	0	0	0	0	0%
	<u>5,720</u>	<u>0</u>	<u>5,720</u>	<u>5,720</u>	<u>100%</u>
TOTAL REVENUES	<u>9,930</u>	<u>0</u>	<u>9,930</u>	<u>9,930</u>	<u>100%</u>
EXPENDITURES					
Costs					
Program maintenance	400	0	400	400	100%
Miscellaneous	20	0	20	0	0%
	<u>420</u>	<u>0</u>	<u>420</u>	<u>400</u>	<u>95%</u>
SALES (DEFICIT) OF REVENUE OVER EXPENDITURES	<u>9,510</u>	<u>0</u>	<u>9,510</u>	<u>9,530</u>	<u>100%</u>
OTHER FINANCIAL SOURCE(S) FUNDS					
Operating transfer in	0	0	0	0	0%
Operating transfer out	0	0	0	0	0%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SALES (DEFICIT) OF REVENUE OVER EXPENDITURES AND OTHER FINANCIAL SOURCE(S)	<u>9,510</u>	<u>0</u>	<u>9,510</u>	<u>9,530</u>	<u>100%</u>
FINANCIALS					
Expenses of cost	11,100	0	11,100	11,100	0%
End of year	\$ 10,000	\$ 0	\$ 10,000	\$ 10,000	100%

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 (LED) 1981 SERIES SINKING FUND

To account for the payment of the current year's principal and interest requirements on the 1981 Law Enforcement District Refunding Certificate 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
 CRETNA, LOUISIANA

DEBT SERVICE FUND - BALANCE SHEET
 JUNE 30, 1998

	LEO	
	1998 BOND <u>ISSUING FUND</u>	
	<u>June 30, 1998</u>	<u>June 30, 1997</u>
ASSETS		
Cash and cash equivalents	\$ 218,170	\$ 212,170
Investments	0	0
Accrued interest receivable	0	0
TOTAL ASSETS	<u>\$ 218,170</u>	<u>\$ 212,170</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Total Liabilities	<u>0</u>	<u>0</u>
Fund Balance:		
Reserved for debt service	218,170	212,170
Total Fund Balance	<u>218,170</u>	<u>212,170</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 218,170</u>	<u>\$ 212,170</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 GREYS, LOUISIANA

DEBT SERVICE FUND - STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 1998

	LSD 1998 DOLLARS	
	June 30, 1998	June 30, 1997
REVENUES		
Miscellaneous		
Income	\$ 21,896	\$ 21,267
TOTAL REVENUES	<u>21,896</u>	<u>21,267</u>
EXPENDITURES		
Debt Service		
Principal	752,000	699,000
Interest and bond charges	106,476	153,799
TOTAL EXPENDITURES	<u>858,476</u>	<u>852,799</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(836,580)</u>	<u>(831,532)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	845,040	841,340
Operating transfers out	(119,500)	(66,100)
TOTAL OTHER FINANCING SOURCES (USES)	<u>725,540</u>	<u>775,240</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>91</u>	<u>(56,292)</u>
FUND BALANCE		
Beginning of year	312,179	256,871
End of year	<u>\$ 312,179</u>	<u>\$ 200,579</u>

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CAPITAL PROJECT FUNDS

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

COMMUNICATIONS RESERVE

To account for the accumulation of funds relating to the development and construction of an 800 MHz radio system within the Prichard Airforce Base for use by the Sheriff. The primary source of funding for the project is the excess revenues derived from the General Fund through the 1994-194 cost index act.

WESTBANK ADMINISTRATIVE BUILDING

To account for the accumulation of funds relating to the addition to the Westbank Administration building. The primary funding source is the excess revenues derived from the General Fund.

JEFFERSON PARISH AIRPORTS DISTRICT
 MONTELA, LOUISIANA

CAPITAL PROJECT FUNDS - COMBINING BALANCE SHEET
 JUNE 30, 2008

	FUND BALANCE		TOTAL	
	COMBINED FUND RESERVE	ASSIGNABLE FUND RESERVE	June 30, 2008	June 30, 2007
ASSETS				
Capital expenditures	\$ 262,828	\$ 118,339	\$ 381,167	\$ 461,554
Investments	1,021,840	1,171,080	2,192,920	1,764,719
Accounts receivable	64,862	43,097	107,959	78,388
TOTAL ASSETS	\$ 1,349,530	\$ 1,332,516	\$ 2,682,046	\$ 2,304,661
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 10,480	\$ -	\$ 10,480	\$ -
Total Liabilities	10,480	-	10,480	-
Fund Balance				
Reserved for construction	2,046,750	1,792,440	3,839,190	3,214,719
Investment - assigned	0	0	0	0
Investment - unassigned	0	0	0	0
Total Fund Balance	2,046,750	1,792,440	3,839,190	3,214,719
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,057,230	\$ 1,792,440	\$ 3,849,670	\$ 3,214,719

**DEFERRED FUND BALANCE'S OFFICE
CINCINNATI, OHIO**

**CURRENT PROJECT FUNDS—COMPARING BALANCE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1999**

	COMMUNICATIONS BUDGET	WATER & ADMINISTRATION BUDGET	TOTALS	
			June 30, 1999	June 30, 1998
REVENUES				
Miscellaneous Income	\$ 64,071	\$ 71,084	\$ 135,155	\$ 124,129
TOTAL REVENUES	<u>64,071</u>	<u>71,084</u>	<u>135,155</u>	<u>124,129</u>
EXPENDITURES				
Public safety				
Police and emergency supplies	46,700	0	46,700	0
Police uniforms	44,400	56,718	101,118	149,400
Contractual	74,478	0	74,478	0
Telephone	1,100,000	0	1,100,000	0
Miscellaneous	1,071	0	1,071	1,000
TOTAL EXPENDITURES	<u>1,272,659</u>	<u>56,718</u>	<u>1,329,377</u>	<u>150,400</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,208,588)</u>	<u>(13,634)</u>	<u>(1,222,222)</u>	<u>73,729</u>
OTHER FINANCIAL SOURCES (USES)				
Operating transfers in	2,000,000	2,000,000	4,000,000	2,000,000
Operating transfers out	0	0	0	0
TOTAL OTHER FINANCINGS (INCREASES) (DECREASES)	<u>2,000,000</u>	<u>2,000,000</u>	<u>4,000,000</u>	<u>2,000,000</u>
DEFERRED FUND BALANCE'S REVENUES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>(208,588)</u>	<u>1,986,366</u>	<u>1,777,778</u>	<u>2,073,729</u>
FINAL BALANCE'S				
Beginning of year	4,074,731	0	4,074,731	1,000,000
End of year	<u>\$ 3,866,143</u>	<u>\$ 1,986,366</u>	<u>\$ 5,852,509</u>	<u>\$ 3,073,729</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 Police Stat by Risk Fund). This program provides coverage on professional liability cases at the rate of \$100,000/claim \$50,000/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.

RADIO 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 \$50 deductible.

JOHNSON & JOHNSON
UNITED STATES OF AMERICA

CONDENSED CONSOLIDATED COMBINED BALANCE SHEET
JUNE 30, 2008

	ASSETS		LIABILITIES		EQUITY	
	June 30, 2008	June 30, 2007	June 30, 2008	June 30, 2007	June 30, 2008	June 30, 2007
Cash and cash equivalents	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Receivables	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Inventory	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Prepaid expenses	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Other assets	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
TOTAL ASSETS	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000

LIABILITIES AND EQUITY

Liabilities							
Due to other entities	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Other liabilities	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Liabilities	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Equity							
Retained earnings	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Other equity	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Equity	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
TOTAL LIABILITIES AND EQUITY	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000

GAFFCO, INCORPORATED

UNAUDITED MONTHLY FINANCIAL STATEMENT OF REVENUES,
EXPENSES AND NET EARNINGS
FOR THE YEAR ENDED JUNE 30, 2011

	HYDROGEN AND OXYGEN LIABILITY	GAS MILLER AND LIFT EXPENSES	GAS TARIFF	MARKING EXPENSES	TOTAL	
					June 30, 2011	June 30, 2010
REVENUES						
Energy charges Production	\$ 3,864,871	\$ 7,075,848	\$ 80,000	\$ 3,600	\$ 10,944,319	\$ 10,938,927
Miscellaneous						
Subscriptions	69,200	61,700	0	0	130,900	170,000
Energy related	0	14,100	0	0	14,100	47,000
Other	0	0	200	0	200	0
	69,200	75,800	200	0	145,200	167,000
TOTAL REVENUES	3,934,071	7,151,648	80,200	3,600	11,090,519	11,105,927
EXPENSES						
Class membership	1,888,800	1,807,000	0	474	3,696,274	3,695,274
Administrative expenses	21,000	170,700	0	0	191,700	171,700
Utilities	80,000	80,000	0	0	160,000	160,000
Miscellaneous	1,000	9,000	0	0	17,000	49,000
TOTAL EXPENSES	1,990,800	2,066,700	0	474	3,965,074	3,976,974
OPERATING INCOME (LOSS)	1,943,271	5,084,948	80,200	3,126	7,125,445	7,129,000
PROPERTY TAX REVENUES (before taxes)	17,700	185,000	14,000	100	136,800	40,700
PROPERTY TAX REVENUES (after taxes)	1,000,000	1,000,000	1,000	1,000	1,002,000	800,000
PROPERTY TAX REVENUES (before taxes)	0	0	0	0	0	0
NET INCOME (LOSS)	1,960,971	5,270,948	81,200	1,226	8,127,445	8,029,700
NET INCOME (LOSS) including all year	1,960,971	5,270,948	81,200	1,226	8,127,445	8,029,700
Total year	\$ 1,960,971	\$ 5,270,948	\$ 81,200	\$ 1,226	\$ 8,127,445	\$ 8,029,700

STATE OF NEW YORK STATE THREATS OFFICE
 609764, 6/20/2024

FINANCIAL STATEMENTS - (CONTINUED) STATEMENTS OF CAMPAIGN
 FOR THE YEAR ENDED JUNE 30, 2024

	UNAPPORTIONED AND UNRECORDED CAMPAIGN CONTRIBUTIONS	CASH RECEIVED AND LIFE INSURANCE	CASH ON HAND	INVESTMENTS	TOTAL	
					June 30, 2024	June 30, 2023
CAMPAIGN FROM RECEIVING						
OFFICE						
Operating Costs	\$ 75,732	\$ 1,047,712	\$ 1,400	\$ 0.00	\$ (204,770)	\$ (75,068)
Adjustments to monthly operating budget including but not necessarily limited to: rental services (cell and other utility bills) Change in state and federal Charitable contributions miscellaneous gas bills prior to 2024 other costs	0	54,770	0	0	54,770	47,540
Business insurance miscellaneous other costs	22,475	1,770	0	0	24,245	12,440
Business insurance miscellaneous other costs	0	25,000	0	0	25,000	12,770
	22,475	26,770	0	0	49,245	25,210
Transportation	27,000	20,000	0	0	47,000	17,000
NET FUND FROM OPERATING ACTIVITIES	20,000	1,129,252	1,400	0.00	1,150,652	1,097,000
STATE CONTRIBUTION FROM OFFICE						
FINANCIAL STATEMENTS						
Operating Activities	0	0	0	0	0	0
NET FUND FROM OPERATING ACTIVITIES						
	0	0	0	0	0	0
STATE CONTRIBUTION FROM OTHER ACTIVITIES						
Business insurance miscellaneous transportation	22,475	26,770	0	0	49,245	25,210
Business insurance miscellaneous transportation	22,475	26,770	0	0	49,245	25,210
NET FUND FROM OPERATING ACTIVITIES	44,950	53,540	0	0	98,490	50,420
FINANCIAL STATEMENTS						
Operating Activities	44,950	53,540	0	0	98,490	50,420
NET FUND FROM OPERATING ACTIVITIES	44,950	53,540	0	0	98,490	50,420
FINANCIAL STATEMENTS						
Operating of the	20,000	26,770	1,400	0.00	48,170	28,170
Total For	\$ 20,000	\$ 26,770	\$ 1,400	\$ 0.00	\$ 48,170	\$ 28,170

NON-CASH OPERATING, CAPITAL, AND FINANCING
 ACTIVITIES

Business insurance available for investment of the state	\$ 0	\$ 20,000	\$ 0	\$ 0	\$ 20,000	\$ 20,000
State contribution to change in health insurance	0	15,770	0	0	15,770	15,770
Total For	\$ 0	\$ 35,770	\$ 0	\$ 0	\$ 35,770	\$ 35,770

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 COLLECTOR FUND

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

SEIZURE ACCOUNTING FUND

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

INMATE DEPOSIT FUND

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

PROPERTY AND EVIDENCE FUND

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

NARCOTICS SEIZURE FUND

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

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 (a separate entity) for the construction of a new central booking 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 revenue dedicated by the Sheriff to Jefferson Parish (a 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.

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

ASSET FUNDS - CLOSING BALANCE SHEET
 JUNE 30, 1998

ASSETS	TAX COLLECTION	SHERIFF'S ACCOUNTS	INSURE DEPOSIT	PRIORITY AND REFERENCE
Cash and cash equivalents	\$ 0	\$ 127,000	\$ 27,700	\$ 15,500
Share of Excess Pool	30,426,375	0	0	0
Investments	0	372,000	24,000	0
Accounts receivable	0	0	131	0
Accrued interest	0	3,431	0	0
Due from other funds	0	330	1,000	0
TOTAL ASSETS	\$ 30,426,375	\$ 1,002,671	\$ 34,731	\$ 15,500

LIABILITIES AND FUND EQUITY

Liabilities				
Bank accounts	\$ 0	\$ 0	\$ 0	\$ 0
Due to other funds	0	0	0	0
Due to taxing bodies and others	30,426,375	1,002,671	134,300	10,000
Deferred compensation payable	0	0	0	0
Total Liabilities	30,426,375	1,002,671	134,300	10,000
Fund Equity				
Fund Balances	0	0	0	0
Total Fund Equity	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 30,426,375	\$ 1,002,671	\$ 134,300	\$ 10,000

HAZARDOUS WASTES	JUVENILE PROCESSING AND LOCK-UP CENTER		CONSTRUCTION EXPENDITURES	COMBINED TOTALS					
				Year 20, 1999	Year 20, 2000				
\$	14,000	\$	26,750	\$	50,450	\$	179,221	\$	494,813
	0		0		0		26,628,279		28,863,058
	99,277		847,771		1,694,907		3,589,714		7,294,797
	0		0		0		158		0
	211		1,760		15,000		33,582		41,415
	0		0		0		3,379		1,165
\$	<u>113,488</u>	\$	<u>274,280</u>	\$	<u>1,710,607</u>	\$	<u>34,189,775</u>	\$	<u>36,660,838</u>

\$	0	\$	0	\$	0	\$	0	\$	111,040
	38,798		11,803		40,567		79,667		40,279
	183,445		139,248		1,800,000		34,888,476		31,157,287
	0		0		0		0		1,288,241
	<u>122,243</u>		<u>151,051</u>		<u>1,840,567</u>		<u>34,915,773</u>		<u>32,625,774</u>
	0		0		0		0		0
	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
\$	<u>122,243</u>	\$	<u>151,051</u>	\$	<u>1,840,567</u>	\$	<u>34,915,773</u>	\$	<u>32,625,774</u>

**JEFFERSON PARISH MEDICARE DEBIT
CREDIT, LEHMANN**

**AGENCY FUNDS - COMBINED SCHEDULE OF CHANGES IN
REPORT BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 1998**

	<u>TAX COLLECTION</u>	<u>MEMBER'S ACCOUNT</u>	<u>EMPLOYE REPORT</u>
REPORT BALANCES BY FUNDING SOURCE AND OTHER AT JULY 1, 1997	\$ <u>24,870.00</u>	\$ <u>1,071.00</u>	\$ <u>64.00</u>
ADDITIONS			
Deposits:			
Medicare rates	0	7,024.71	0
Contributions	0	2,814.00	0
Income deposits	0	0	120.00
Other	0	62.00	0
Trans. fees, assessments and other charges	49,000.00	0	0
	1,044.00	76.00	0.00
Total Additions	<u>49,044.00</u>	<u>7,966.71</u>	<u>120.00</u>
DEDUCTIONS			
Deposits added to:			
Medicare General Fund	2,096.00	1,000.00	0
Unemployment taxes	4,000.00	0.00	0.00
Employee Withdrawals	0	4,000.00	0
Assessments, penalties, and others	0	1,000.00	0.00
Other Deductions:			
Contributions added	0	0	80.00
Income withdrawals	0	0	24,700
Refund contributions	0	0	0
Amounts paid to other funds	0	15.00	1,700
Bank service charges	0	0	.00
Total Deductions	<u>6,196.00</u>	<u>6,015.00</u>	<u>28,500.00</u>
REPORT BALANCES BY FUNDING SOURCE AND OTHER AT JUNE 30, 1998	\$ <u>24,868.00</u>	\$ <u>1,022.71</u>	\$ <u>144.00</u>

PROPERTY AND EQUIPMENT	INVESTMENTS RECEIVABLE	REVENUE PROCESSED AND LOCK-UP CENTER	CONSTRUCTION CONTRACTS	COMBINED TOTALS	
				June 30, 1998	June 30, 1997
\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
0	0	0	0	1,280,701	1,880,000
0	0	0	0	2,014,800	1,740,000
0	0	0	0	10,000	10,000
0	0	0	0	10,000	10,000
0	0	0	0	496,140,004	496,140,000
1,000	10,000	10,000	10,000	2,000,000	2,000,000
<u>1,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>498,740,000</u>	<u>498,740,000</u>
0	0	10,000	10,000	10,000,000	10,000,000
0	0	0	0	497,000,000	497,000,000
0	0	0	0	10,000,000	10,000,000
0	0	0	0	1,000,000	1,000,000
0	0	0	0	100,000	100,000
0	0	0	0	100,000	100,000
0	10,000	0	0	0	20,000
0	0	0	0	100,000	100,000
0	0	0	0	100	100
<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>498,000,000</u>	<u>498,000,000</u>
\$ 1,000,000	\$ 1,010,000	\$ 1,010,000	\$ 1,010,000	\$ 1,010,000	\$ 1,010,000

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OTHER INFORMATION

STATEMENT OF FINANCIAL POSITION	ASSETS			LIABILITIES		EQUITY	
	2019	2018	2017	2019	2018	2019	2018
Current assets	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non-current assets	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total assets	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Current liabilities	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non-current liabilities	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total liabilities	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Equity	0	0	0	0	0	0	0
Total equity	0	0	0	0	0	0	0
Total liabilities and equity	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total	2,000	2,000	2,000	2,000	2,000	2,000	2,000

STATEMENT OF FINANCIAL POSITION	ASSETS			LIABILITIES		EQUITY	
	2019	2018	2017	2019	2018	2019	2018
Current assets	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non-current assets	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total assets	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Current liabilities	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non-current liabilities	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total liabilities	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Equity	0	0	0	0	0	0	0
Total equity	0	0	0	0	0	0	0
Total liabilities and equity	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total	2,000	2,000	2,000	2,000	2,000	2,000	2,000

STATEMENT OF FINANCIAL POSITION	ASSETS			LIABILITIES		EQUITY	
	2019	2018	2017	2019	2018	2019	2018
Current assets	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non-current assets	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total assets	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Current liabilities	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non-current liabilities	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total liabilities	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Equity	0	0	0	0	0	0	0
Total equity	0	0	0	0	0	0	0
Total liabilities and equity	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total	2,000	2,000	2,000	2,000	2,000	2,000	2,000

J.P. MORGAN PRIVATE BANKING SERVICE
KING TOWN, JARVISBERG

TERMS AND CONDITIONS OF THE BILLS OF EXCHANGE IN LOCAL CURRENCY (FORWARDED)
For the Year Ending 30th June 2008

ISSUANCE DATE BY	TERMS	DATE OF	ISSUE PRICE	ISSUE
ISSUER	APPLICABLE	ISSUANCE	PERCENTAGE	AMOUNT

ISSUE BY BANK NAME:

The above information is subject to the following: (a) terms and conditions of the bills of exchange and (b) the relevant legislation.

ISSUE BY BANK NAME:

(1) - Issued by the Bank of Namibia, in its capacity as the Issuer.

(2) - Issued by the Bank of Namibia, in its capacity as the Issuer.

(3) - Issued by the Bank of Namibia, in its capacity as the Issuer.

(4) - Issued by the Bank of Namibia, in its capacity as the Issuer.

(5) - Issued by the Bank of Namibia, in its capacity as the Issuer.

STATE OF
NEW YORK
IN SENATE

REPORT AND
RECOMMENDATIONS
OF THE
COMMISSIONERS

OF THE
LAND OFFICE
FOR THE YEAR
1900

ALBANY:
ANDREW
DODD, PRINTERS

1901

NEW YORK
STATE PRINTING OFFICE

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STATISTICAL SECTION

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 1

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

Fiscal Year	Community Services	Public Safety	Employee Programs	Enterprise (Net)	Capital Outlay (2)	Debt Service	Total
1989	\$ 281,327	\$ 39,008,504	\$ 8,044	\$ -	\$ -	\$ 373,248	\$ 40,368,923
1990	718,998	39,863,684	8,111	-	8,995,790	298,172	41,017,565
1991	588,344	41,848,575	1,219	-	2,002,997	1,071,279	43,698,114
1992	588,112	41,728,681	1,496	-	847,568	1,877,095	44,238,751
1993	707,175	48,881,658	1,779	-	1,711,409	1,398,298	51,697,719
1994	581,344	49,874,728	1,444	588,000	-	862,004	51,068,602
1995	528,175	58,858,145 (3)	1,200	2,288,000	-	861,495	62,316,115
1996	678,000	62,627,008	786	-	-	895,557	63,578,751
1997	488,197	68,735,175	879	608,848	-	678,847	70,012,067
1998	480,992	54,882,018	489	1,411,269	-	881,344	71,775,813

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

(2) Includes expenditures made from Law Enforcement Discretionary Capital Fund only.

Other capital outlays are included within the Maintenance and Repair Fund only.

(3) Beginning in fiscal year 1995, in accordance with OAGB Amendment No. 15,

transfers to the Auto Loan 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 1

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

Fiscal Year	Taxes	Intergovt. Grants	Service Charges, Fees, & Collections	Fines and Penalties	Sharedebtors	Total
1989	\$ 18,322,917	\$ 4,765,428	\$ 21,480,882	\$ 157,248	\$ 2,056,499	\$ 46,883,058
1990	18,274,880	4,388,981	21,682,582	675,241	2,284,478	41,981,319
1991	18,211,896	4,641,257	24,413,258	1,049,070	2,381,629	41,305,114
1992	15,762,649	9,875,624	24,799,499	495,253	1,494,079	47,177,119
1993	16,882,811	7,896,263	24,113,158	848,872	1,499,472	48,081,128
1994	17,693,052	7,701,528	28,195,296	1,174,538	1,882,345	56,147,059
1995	24,866,023	9,397,624	28,455,477	3,417,868	4,175,189	66,114,182
1996	20,971,428	11,291,294	31,211,466	855,028	3,271,339	71,502,655
1997	26,415,268	12,581,276	31,658,279	1,031,807	3,421,071	78,087,692
1998	27,489,483	11,974,900	34,693,515	1,081,265	3,351,445	80,144,308

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

(2) Implementation of GASB Statement 21 resulted in an period of one additional month of sales tax and related revenues (commencing)

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 1

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

Fiscal Year	Property Taxes		Sales Taxes		Total
	\$	%	\$	%	
1989	6,948,216	1,275.48	5,276,481	96.52	12,224,697
1990	6,903,466	1,248.04	5,148,024	95.96	12,051,490
1991	6,988,870	1,442.26	4,842,236	100.00	11,831,106
1992	8,138,648	1,651.26	4,651,261	92.52	12,789,909
1993	8,074,170	1,701.90	4,701,903	93.05	12,776,073
1994	8,488,665	1,846.54	4,488,665	90.00	12,977,330
1995	8,572,696	1,872.13	4,472,696	89.00	13,045,392
1997	12,998,488	3,471.07	3,471,078	90.00	16,469,566
1998	12,776,261	3,469.34	3,469,342	90.00	16,245,603

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

(2) Prior to last Late Adjudgment Sales Tax was in effect in 1984

(3) Implementation of O&G Statement 12 resulted in an increase of over additional
amounts of sales tax used to fund revenue

JEFFERSON PARISH SHERIFF

Gretna, Louisiana

TABLE 4

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

Fiscal Year	Tax Rate	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections Collected	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Total Levy
1987	1.00	7,491,423	\$ 4,477,027	59.76%	3,014,396	\$ 7,491,423	100.00%	\$ 0	0.00%
1988	1.00	8,078,793	5,052,028	62.55%	3,026,765	8,078,793	100.00%	0	0.00%
1989	1.00	8,811,088	4,934,088	56.00%	3,877,000	8,811,088	100.00%	0	0.00%
1990	1.01	10,000,000	5,711,000	57.11%	4,289,000	10,000,000	100.00%	0	0.00%
1991	1.03	10,811,000	5,711,000	52.82%	5,100,000	10,811,000	100.00%	0	0.00%
1992	1.06	12,110,000	6,311,000	52.11%	5,799,000	12,110,000	100.00%	0	0.00%
1993	1.06	12,110,000	6,311,000	52.11%	5,799,000	12,110,000	100.00%	0	0.00%
1994	1.06	12,110,000	6,311,000	52.11%	5,799,000	12,110,000	100.00%	0	0.00%
1995	1.06	12,110,000	6,311,000	52.11%	5,799,000	12,110,000	100.00%	0	0.00%
1996	1.06	12,110,000	6,311,000	52.11%	5,799,000	12,110,000	100.00%	0	0.00%
1997	1.07	13,041,000	6,810,000	52.22%	6,231,000	13,041,000	100.00%	0	0.00%

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

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 5

**ASSESSED VALUE OF TAXABLE PROPERTY (1)
LAST TEN FISCAL YEARS
(UN-AUDITED)**

(Amounts expressed in thousands)

Fiscal Year	Tax Roll		Real Estate (2)	Personal Property (3)	Public Service Corporations (4)	Total Assessments	Assessed Amount (5)	Net Assessed Amount (6)
	1987	1988						
1989	1988	1989	1,468,879	\$ 316,040	\$ 197,004	\$ 1,879,923	\$ 446,007	\$ 1,298,938
1990	1989	1990	1,478,811	296,770	197,261	1,972,842	603,692	1,235,154
1991	1990	1991	1,476,411	269,619	160,026	1,846,056	634,148	1,228,497
1992	1991	1992	1,478,492	164,360	148,512	1,891,364	671,178	1,228,417
1993	1992	1993	1,474,993	124,000	146,548	1,845,541	642,492	1,295,929
1994	1993	1994	1,482,328	100,000	148,889	1,831,217	648,095	1,274,111
1995	1994	1995	1,471,284	344,020	148,725	1,963,029	603,991	1,286,312
1996	1995	1996	1,446,000	317,278	148,396	1,871,674	603,915	1,267,982
1997	1996	1997	1,384,839	488,124	154,377	2,027,340	786,028	1,297,218
1998	1997	1998	1,383,028	471,007	150,606	2,004,641	794,484	1,210,157

(1) Source: Jefferson Parish Assessor's Office

(2) For the computations, all land and non-land improvements are assessed at 10% of the market value and all other property at 15% of its fair market value.

(3) Non-land improvements are 317,268 of assessed value

(6) Includes a non-assessed year

JEFFERSON PARISH SHERIFF

Gretna, Louisiana

TABLE 4

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	
1987	0.00	0.00	1.20	0.00	0.04	2.07
1988	0.00	0.01	1.20	1.00	0.00	2.07
1989	0.00	0.01	1.20	1.04	0.00	2.71
1990	0.01	0.04	1.24	0.00	0.00	2.00
1991	0.00	0.00	1.16	0.00	0.00	2.00
1992	0.01	0.04	1.40	0.00	0.00	2.00
1993	0.00	0.04	1.40	0.00	0.00	2.00
1994	0.00	0.04	1.00	0.00	0.00	2.00
1995	0.01	0.00	1.00	0.00	0.00	2.00
1996	0.01	0.00	1.00	0.00	0.00	2.00
1997	0.00	0.00	1.04	0.00	0.00	2.00
1998	0.01	0.00	1.00	0.00	0.00	2.07

(1) Source: Jefferson Parish Budget & Research Department

JEFFERSON PARISH SHERIFF

Covington, Louisiana

TABLE 1

PRINCIPAL TAXPAYERS (1)

JUNE 30, 1998

(UNAUDITED)

(Amounts expressed in thousands)

Taxpayer	Type of Business	1997 Annual Yield/Rate	Percent of Total Annual Yield/Rate
Energy Services, Inc.	Electric Utility	\$ 5,514	1.0%
DeWitt	Telephone Utility	4,834	1.1%
First National Bank of Commerce	Banking	34,128	6.1%
Continental Service	Gas Utility	11,176	2.0%
Monroe National Bank	Banking	11,482	2.1%
Arvest Bank/Trust, Inc.	Savings/Trust	11,750	2.1%
Western National Bank	Banking	8,874	1.6%
Lafayette Shopping Center	Retail Shopping Mall	7,502	1.4%
Louisiana CREDIT, Inc.		7,502	1.4%
Southwest Airlines	Airline	6,604	1.2%
TOTAL		\$ 162,232	3.0%

(1) Source: Jefferson Parish Assessor's Office

JEFFERSON PARISH SHERIFF

Gretna, Louisiana

TABLE 1

**COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 1998**

(UNAUDITED)

(amounts expressed in thousands)

Assessed value	\$ 2,218,000
Times 10 percent	<u>221,800</u>
Debt Limit	221,800
Bonded Debt Applicable to Limits (1)	<u>0</u>
Legal Debt Margin	<u>\$ 221,800</u>

(1) The Certificate of Indebtedness of the Law Enforcement District are not payable from a dedicated ad valorem tax. Thus, the Sheriff has not bonded any "bonded" debt.

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 4

**NET DEBT PER CAPITA
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	Population (1)	Debt (2)	Debt Service Maturities Applicable (3)	Net Debt	
				Debt	Per Capita
1978	448,000	\$ -	\$ -	\$ -	\$ -
1979	460,000	6,000,000	822,697	5,177,303	11
1980	448,000	5,315,000	900,689	4,414,311	10
1981	452,000	5,111,000	932,249	4,178,751	9
1982	456,000	4,913,000	911,720	4,001,280	9
1983	457,000	4,799,000	881,785	3,917,215	9
1984	457,000	4,675,000	849,400	3,825,600	8
1985	458,000	4,550,000	816,952	3,733,048	8
1986	455,341	2,295,000	312,178	2,082,822	5
1988	453,000	1,379,000	211,176	1,167,824	3

(1) Source: Louisiana Tech University

(2) Includes only Certificate of Indebtedness

(3) Represents amounts payable to Debt Service funds for repayment of debt

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 10

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

(UNAUDITED)

Fiscal Year	Principal (\$)		Interest (\$)		Total Debt Service		Total General Governmental Expenditures (\$)	Ratio of Debt Service to General Governmental Expenditures
1989	\$	-	\$	-	\$	-	\$ 40,188,025	0.00%
1990		-		-		-	41,877,388	0.00%
1991		413,000		473,500		886,500	45,949,114	1.93%
1992		695,000		679,831		1,374,831	48,278,704	2.85%
1993		623,500		583,400		1,206,900	51,440,156	2.35%
1994		928,000		277,415		1,205,415	51,449,482	2.35%
1995		648,000		288,979		936,979	61,281,317	1.53%
1996		483,000		183,348		666,348	61,978,738	1.08%
1997		689,000		153,769		842,769	70,052,383	1.20%
1998		728,000		119,498		847,498	71,270,413	1.20%

(1) Includes only Contributions of Individuals

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

(3) Excludes Bond Issuance Costs

JEFFERSON PARISH SHERIFF
 Gretna, Louisiana

TABLE III

COMPUTATION OF DIRECT AND-OVERLAPPING BONDED DEBT
JUNE 30, 1998

(UNAUDITED)

(Amounts expressed in thousands)

Issuing Jurisdiction	Net Bonded Debt	Percent Outstanding	Overlapping Debt
Direct Bonded Debt			
Jefferson Parish Sheriff	\$ -	10	\$ -
Overlapping:			
Parish of Jefferson	\$1,500	(1)	\$1,500
Jefferson Parish Police Judicial System	112,045	(2)	112,045
West Jefferson-Louisiana District	1,428	(2)	1,428
City of Gretna	1,785	(2)	1,785
City of Thibodaux	2	(2)	2
Total Overlapping	117,760		117,760
Total Direct and Overlapping	\$ 117,760		\$ 117,760

(1) The bonds issued by the Sheriff are Certified as Subordinate. All other bonds are not specifically allocated to pay these bonds.

(2) These amounts are as of December 31, 1997.

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 13

**DEMOGRAPHIC STATISTICS
LAST TEN YEARS**
(UNAUDITED)

fiscal Year	Population (1)	Per Capita Income (2)	School Enrollment (3)	Unemployment Rate (4)
1989	461,538	\$ 15,007	84,093	5.48%
1990	461,604	15,043	85,486	5.46%
1991	448,558	15,351	85,878	5.28%
1992	431,240	15,489	82,388	5.09%
1993	403,338	15,590	79,254	5.28%
1994	397,068	15,560	80,458	5.95%
1995	397,342	16,240	80,879	6.48%
1996	408,456	16,300	81,142	5.98%
1997	403,131	20,070	82,392	4.98%
1998	403,190	21,473	81,496	3.88%

- (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
Cottais, Louisiana

Total 13

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

(UNAUDITED)

(All figures amounts expressed in thousands)

Final Year	Tax Assessed	Assessed Property Value (D)	Single Family Units (E)	Total (E)	Multi-Family Units (E)	Years (E)	Commercial Buildings and Other (E)	Total Family Residences (E)	Total Family Residences (E)	Total Deposits (E)
1990	199	1,086,021	500	20,433	4	143	12,489	12,489	280,774	1,291,721
1991	199	1,071,911	487	17,647	9	120	91,709	91,709	150,179	1,461,090
1992	199	1,063,048	487	20,324	1	134	89,328	89,328	220,242	1,481,330
1993	199	1,063,049	512	16,437	0	0	89,039	89,039	360,117	1,523,166
1994	199	1,085,441	595	14,783	11	78	81,088	81,088	381,154	1,466,293
1995	199	1,082,134	600	13,883	16	113	92,008	92,008	350,008	1,432,142
1996	199	1,076,136	600	14,035	31	104	116,267	116,267	348,421	1,424,557
1997	199	1,075,117	588	14,648	38	119	119,779	119,779	347,592	1,422,709
1998	199	2,172,246	494	14,275	31	126	216,451	216,451	528,034	2,640,700
1999	199	2,114,643	491	14,847	34	107	261,491	261,491	138,410	2,376,100

(1) Source: Jefferson Parish Assessor's Office
(2) Source: Jefferson Parish Department of Inspection and Code Enforcement
(3) Source: Jefferson Parish Finance Department

JEFFERSON FARMER SERVICE
Circle, Louisiana

1960-61

FINANCIAL NEEDS STATISTICS
Last 5 Years

(Continued)

Line of Investment	Annual Payment (Monthly Installment)				
	per \$1,000				
	1956-57	1957-58	1958-59	1959-60	1960-61
Deposits - total	\$14,648	\$15,510	\$18,076	\$19,443	\$22,000
Deposits - noncontingent (interest)	\$14,648	\$14,648	\$14,648	\$14,648	\$14,648
Rate for loans	\$14,648	\$14,648	\$14,648	\$14,648	\$14,648
Response to Public Service	\$14,648	\$14,648	\$14,648	\$14,648	\$14,648
Deposits	\$14,648	\$14,648	\$14,648	\$14,648	\$14,648
Investment Ratio	100%	100%	100%	100%	100%
Equity	70%	80%	80%	80%	80%
Monthly Public Service	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Average Response Time (in minutes)	1.0	1.0	1.0	1.0	1.0
Other Statistics:					
Members	25	30	30	30	40
Rural	100	100	100	100	100
Rural/Urban	100	100	100	100	100
Assets	1,000	1,000	1,000	1,000	1,000
Total Assets Values	1,000	1,000	1,000	1,000	1,000
Equity	1,000	1,000	1,000	1,000	1,000
Total	1,000	1,000	1,000	1,000	1,000
Public Debt	1,000	1,000	1,000	1,000	1,000
Total Equity Values	1,000	1,000	1,000	1,000	1,000
Total	1,000	1,000	1,000	1,000	1,000
Assets	100	100	100	100	100
Estimated Value of Property Held	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Estimated Value of Property Released	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Cost per sq. ft. of Building	10.0	10.0	10.0	10.0	10.0

100 Items - Jefferson Bank Monthly Bills - Financial Analysis

SINGLE AUDIT SECTION

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
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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 general-purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana as of and for the year ended June 30, 1998, and have issued our report thereon dated October 29, 1998. 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 general-purpose 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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 general-purpose financial statements and not to provide assurance on the internal control over financial reporting. 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 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 misstatements in amounts that would be material to relation to the general-purpose 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting which we have reported to the management of the Jefferson Parish Sheriff in a separate letter dated October 20, 1998.

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

Roberts & Company

October 20, 1998

REBOWE & COMPANY

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON 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 (OMB) Circular A-133 Compliance Requirements that are applicable to each of its major federal programs for the year ended June 30, 1998. The Jefferson Parish Sheriff's major federal programs are identified in the summary of auditee's results section of the accompanying Schedule of Findings and Questioned Costs. 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, *Standards of State, Local Governments, and Non-Profit Organizations*. Those 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 of 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, 1998.

Internal Control Over Compliance

The management of the Jefferson Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with the 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 the 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, the Louisiana Legislative Auditor, and federal and state awarding agencies and pass-through entities. Hencefore, this report is a matter of public record and its distribution is not limited.

Release & Copying

October 28, 1995

JEFFERSON PARISH SHERIFF

GREYNA, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 1988

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses a qualified opinion (qualified for the year 2080 issue) on the general-purpose financial statements of the Jefferson Parish Sheriff.
2. No material weaknesses or reportable conditions in internal control over financial reporting relating to the audit of the general-purpose financial statements are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the general-purpose financial statements of the Jefferson Parish Sheriff are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
4. No material weaknesses or reportable conditions in internal control relating to the audit of major federal award programs are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditor's report on compliance for the major federal award programs administered by the Jefferson Parish Sheriff expresses an unqualified opinion.
6. The auditor's reports disclosed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The following programs were identified as major programs:

U.S. Department of Justice

- Office of Community Oriented Policing
 - COPS Award (Project Star) CFDA 16.710
 - COPS Mini 96 (Technology Grant) CFDA 16.310
- Office of National Drug Control Policy
 - 97 HIDTA CFDA Unknown
- U.S. Marshall
 - Equitable Sharing of Federally Forfeited Property CFDA Unknown

JEFFERSON PARISH SHERIFF
GRETNA, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 1988

A. SUMMARY OF AUDITOR'S RESULTS (Continued)

- The threshold for distinguishing Type A and Type II programs was \$200,000.
- The Jefferson Parish Sheriff qualified as a law-enforcement officer under the provisions of Section 530 of OMB Circular A-133.

B. FINDINGS REQUIRED TO BE REPORTED - FINANCIAL STATEMENT AUDIT

There were no findings as defined by *Governor Auditing Standards* that are required to be reported in this section of the Schedule of Findings and Questioned Costs.

C. FINDINGS REQUIRED TO BE REPORTED - FEDERAL AWARDS

There were no audit findings as defined in Section 530(a) of OMB Circular A-133 that are required to be reported in this section of the Schedule of Findings and Questioned Costs.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

I. COMPLIANCE WITH LAWS AND REGULATIONS

FRS-97-3 - BUDGET REQUIREMENTS

Condition:

In the prior year, the Jefferson Parish Sheriff's Drug Enforcement Special Revenue Fund had budgeted revenues in excess of actual revenues and actual expenditures in excess of budgeted expenditures by five percent or more, in violation of L.S.A.-R.S. 19-1309. This statute requires the Chief Executive Officer (the Chief Administrative Officer) to notify the governing authority (the Sheriff) in writing when revenues within a fund are falling 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 fall to meet annual budgeted amounts by five percent or more, and requires responsive action by the governing authority.

Current Status:

The system in the Drug Enforcement Special Revenue Fund consists primarily of failures of seized assets under the *Estateable Seizure of Federally Seized Property Program*. The Sheriff has obtained an opinion from the U.S. Marshall Service that these revenues should not

JEFFERSON PARISH SHERIFF
GRIFTA, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 1998

II. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)

1. COMPLIANCE WITH LAWS AND REGULATIONS (Continued)

be budgeted on an annual basis, as the receipt of any forfeited funds is subject to significant uncertainty due to the legal procedures involved in disbursement of these funds by the federal government. In compliance with this opinion, the Sheriff has not legally adopted a budget for this fund for the year ended June 30, 1998.

This finding is closed in the current year with respect to the Drug Enforcement Special Revenue Fund.

2. INTERNAL CONTROL FINDING (REPORTABLE CONDITION)

FINDING 97-2 -- GROUP HEALTH AND LIFE INSURANCE INTERNAL SERVICE FUND

Condition:

In the prior year, management wrote off a material amount of accounts receivable in the Group Health and Life Insurance Internal Service Fund due to 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 prior year as a result of the actions of the Sheriff's Internal Auditor.

Current Status:

In the current year, receivables in this fund have been recorded in accordance with the policies of the Sheriff's office and generally accepted accounting principles. Accordingly, this finding is closed in the current year.

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**JEFFERSON PARISH SHERIFF
GRETN, LOUISIANA**

MEMORANDUM OF ADVISORY COMMENTS

For the Year Ended June 30, 1998

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The Honorable Harry Lee
Jefferson Parish Sheriff
Covington, Louisiana

We have audited the financial statements of the **Jefferson Parish Sheriff, Covington, Louisiana** as of and for the year ended June 30, 1998, and have issued our report thereon dated October 29, 1998. As part of our audit, we considered the Jefferson Parish Sheriff's internal control in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal control and operating efficiency. The memorandum that accompanies this letter summarizes our comments and recommendations regarding this matter. We previously reported on the Jefferson Parish Sheriff's internal control in a separately issued report entitled *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*, dated October 29, 1998 and noted no material weaknesses.

We will review the status of this matter during our next audit engagement. We have already discussed these comments and recommendations with various Jefferson Parish Sheriff's personnel and would be pleased to discuss them with you in further detail at your convenience or to assist you in implementing our recommendations.

This report is intended solely for the information and use of the Sheriff, management, the Louisiana Legislative Auditor, and others within the organization.

Rebowe & Company

October 29, 1998

YEAR 2000 COMPUTER ISSUE

Comment:

The Year 2000 issue results from a computer's inability to process year-date data accurately beyond the year 1999. Except in recently introduced Year 2000 compliant programs, computer programmers consistently have abbreviated dates by eliminating the first two digits of the year, with the assumption that these two digits would always be 19. Thus January 1, 1963, became 01/01/63. Unless corrected, this shortcut is expected to create widespread problems when the clock strikes 12:00:00 a.m. on January 1, 2000. On that date, some computer programs may recognize the date as January 1, 1900, and process data inaccurately or stop processing altogether.

The Year 2000 issue is likely to affect computer applications before January 1, 2000, when systems currently attempt to perform calculations into the year 2000. Furthermore, some software programs use several dates in the year 1999 to mean something other than the date. Examples of such dates are 01/00/99, 09/09/99, and 12/31/99. As systems process information using these dates, they may produce erratic results or stop functioning.

The Year 2000 issue presents another challenge. The algorithm used in some computers for calculating leap years is unable to detect that the Year 2000 is a leap year. Therefore, systems that are not Year 2000 compliant may not register the additional day, and date calculations may be incorrect.

Upon discussion with management, it appears that the Sheriff is aware of the Year 2000 issue and has a current financial accounting system that has been represented by vendors as being Year 2000 compliant. Due to management's needs for more detailed and functional financial information, an upgraded system is projected to be on-line during the fiscal year of 1998.

Consequently, implementation of the new system has also taken the Year 2000 issue into account, as represented by the vendors and consultants involved. In terms of tax collection, the Sheriff is in the process of modifying the various components of the financial information system utilized for this function to ensure Year 2000 compliance. Specifically, the sales tax module has been completed, whereas other modules are currently undergoing modification through the use of consultants and management oversight. In closing, management has indicated there will be testing of both financial reporting systems before the end of fiscal year 1999, and believe that the measures described above provide reasonable assurance that potential disruptions will be avoided.

Recommendation:

We recommend that the Sheriff's Office continue taking necessary actions in identifying, modifying, and testing their systems that may be negatively affected by the Year 2000 issue, particularly mission-critical systems. This program should be monitored closely to ensure completion. In addition, the Sheriff's Office should also consider obtaining assurance that vendors, service providers, bankers, and other third party organizations will not experience problems relating to the Year 2000 issue that could affect the Sheriff's operations or cash flows.

Management Response:

We concur with the comment. We recognize the problem and have already begun implementing actions in accordance with the auditor's recommendations.