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**JOSEPH P. LOPINTO, III**

**SHERIFF**

**HARVEY, LOUISIANA**

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**JEFFERSON PARISH SHERIFF'S OFFICE**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

**For the Fiscal Year Ended June 30, 2022**



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**For the Fiscal Year Ended June 30, 2022**

Prepared by:  
FINANCE BUREAU

Robert W. Palermo  
Chief Financial Officer



**JEFFERSON PARISH SHERIFF'S OFFICE  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2022**

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## INTRODUCTORY SECTION





# Jefferson Parish Sheriff's Office



December 28, 2022

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

The Annual Comprehensive Financial Report (ACFR) of the Jefferson Parish Sheriff's Office ("JPSO") for the year ended June 30, 2022 is hereby submitted. State statute LRS 24:513 requires that JPSO publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

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

JPSO's financial statements have been audited by LaPorte CPAs and Business Advisors, a firm of licensed certified public accountants. As stated above, the goal of the independent audit was to provide reasonable assurance that the financial statements of JPSO, for the fiscal year ended June 30, 2022, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Based upon the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified (or clean) opinion that JPSO's financial statements, for the fiscal year ended June 30, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the Financial Section of this report.

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

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

## **PROFILE OF THE JEFFERSON PARISH SHERIFF'S OFFICE**

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

The Sheriff administers the parish jail and correctional facilities, as well as exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, and other duties. He also serves as the Ex-officio

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

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

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

As a stand-alone entity, JPSO adopts its own budgets for the General Fund and certain Special Revenue Funds. State statutes require the adoption of a budget prior to the start of the fiscal year. The fiscal year 2022 budget was originally adopted in June 2021 and was finally amended in June 2022. The budget process also calls for public inspection of the proposed budget and a public hearing to adopt the budget.

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

## **INFORMATION FOR ASSESSING THE SHERIFF’S ECONOMIC CONDITION**

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

### **Local Economic Condition and Outlook**

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

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

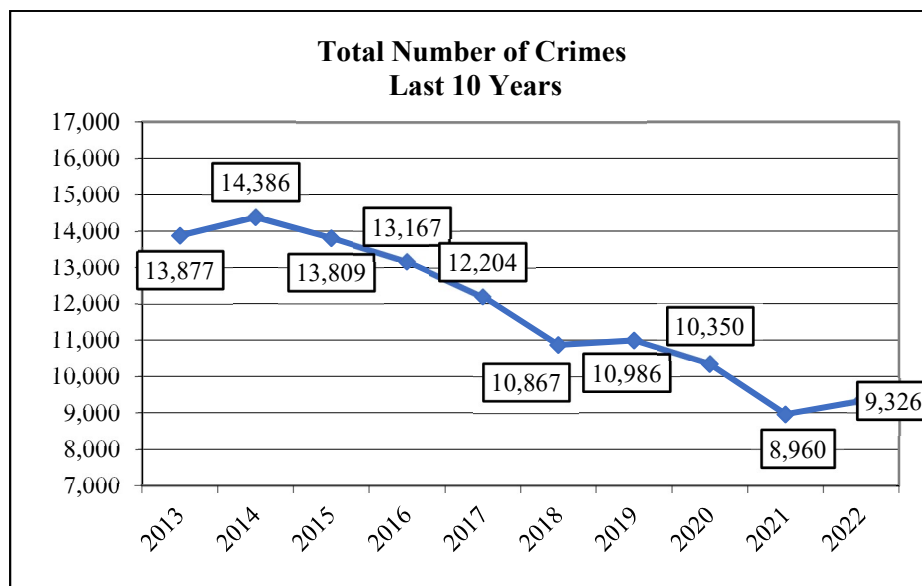
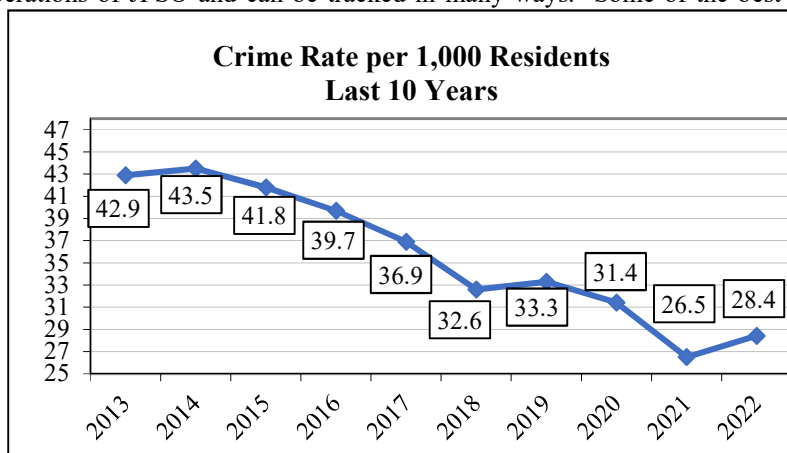
The results of this diversification can be seen in the economic statistics. Per capita (median household) income is still one of the highest in Louisiana – approximately \$58,586 as of year-end. During 2022, the unemployment rate, was 4.7 percent. Assessed property values increased from the prior year (from \$4.743 billion to \$4.944 billion). This four percent increase reflects a continuing strengthening of the housing market in Jefferson Parish. In 2021, the Assessor reassessed property values to adjust for market conditions, resulting in the increased values. Reassessment years occur every four years.

Property taxes, which are a major source of revenue to JPSO, increased from \$32,750,859 to \$32,899,467 or 0.5 percent from last year. This increase was due to the improved collections of property taxes, as well as the overall assessed values of the property. Total assessed value of property in the parish (in thousands) increased from \$4,743,333 to 4,944,000 or 4.2 percent. In 2022, the Sheriff rolled his millage rate forward to its maximum allowed 8.28 mills which was the same as last year.

## Overview of Crime Statistics

Crime obviously has a significant impact on the operations of JPSO and can be tracked in many ways. Some of the best indicators of the success of the office are the standard crime statistics published in the FBI Uniform Crime Report (UCR). Crime in Jefferson Parish has been steadily decreasing for of the past ten years. The most telling proof of this is seen in the crime rate per 1,000 residents. However, for 2022, the current year per-capita rate increased to 28.4.

The total number of crimes in Jefferson Parish has also decreased over the last several years (see graph below). For 2022, the number of crimes increased from 8,960 to 9,326 or 4.1 percent. The calls for service also continue to decrease, going from 233,133 last year to 232,894 in 2022 or 0.1 percent less.



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

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

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

An effective performance measurement for law enforcement agencies is response time to emergency calls. The average response time for emergency calls received by JPSO has historically been approximately 5 minutes. For 2021, the response

time was 7.07 minutes, which by law enforcement standards continues to be an excellent mark. This increase is primarily due to recent staffing shortages that JPSO is facing. All of these variables must be taken in to account in the staffing and financial planning of JPSO.

### **Long-Term Financial Planning**

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

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

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

### **Relevant Financial Policies**

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

JPSO invests its idle funds in the Louisiana Asset Management Pool (LAMP) which is a state sponsored external investment pool, commercial paper, municipal bonds, or in U.S. Government Securities during the year. At June 30, 2022, the entire investment portfolio was \$29,112,998. These funds are broken down by \$7,139,962 in discount notes (24.5 %), \$8,584,353 in municipal bonds (29.5 %), \$1,413,568 (4.9%) in commercial paper and \$11,975,115 (41.1 %) in LAMP.

The securities are held in a joint account by a third party in JPSO's name, thus they are in the lowest risk category as defined by government accounting standards. Interest income earned by the Governmental Funds totaled \$346,584, which is a decrease of \$42,655 or 11.0 percent from last year due to declining interest rate environment.

State statutes require JPSO to have his deposits insured or collateralized at a rate of 100 percent at all times. During 2021, this requirement was complied with throughout the year. At June 30, 2022, JPSO had deposit balances in banks of \$135,542,648, all of which are in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB).

JPSO also has a fund balance policy in place whereby a targeted fund balance level has been established for the General Fund. The policy calls for the maintenance of an unassigned fund balance level of at least 20 percent of expected General Fund



expenditures. At June 30, 2022, the unassigned fund balance of the General Fund totaled \$59,156,540 which was 41.9 percent of the current year expenditures, well above the target.

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

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

For auto loss claims, JPSO is self-insured on the first \$1,750,000 per accident. Excess liability coverage is provided for claims between \$1,750,000 and \$4,000,000. At June 30, 2022, claims and judgments payable totaled \$7,089,177, which was an decrease of \$3,505,055 or 33.1 percent from the prior year. The fund had assets of \$8,329,524 available to pay these claims. During 2022, this fund had a change in net position of \$6,185,121, as costs revenues exceeded revenue cost, and ended the year with a net position of \$1,240,407.

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

At June 30, 2022, a liability of \$1,429,886 has been accrued, which represents the amount of claims reported to the service agent but not yet paid, along with a liability (i.e., "due to") to the General Fund. The fund had assets of \$3,534,234 at June 30, 2022 available to pay these claims and liabilities. During 2022, this fund's net position increased \$2,247,810, as costs exceeded revenues, and ended the year with a net position of \$97,561. Costs continued to increase mainly because of the increase in health and pharmacy claims which were offset by transfers totaling \$3,350,000 from the General Fund to help cover cost overruns. Additional information on JPSO's risk management activity can be found in the notes to the financial statements section of this report in Note E.1.

The third fund is the Short-Term Disability fund. Under this program, which is self-administered, JPSO directly funds short-term disability claims through employer contributions. As of June 30, 2022, no liability has been accrued. The fund had assets of \$235,516 available to fund short-term disability claims. For fiscal year 2022, this fund's net position increased \$93,116 as revenues exceeded costs and ended the year with a net position of \$235,516.

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

In 2022 the net pension asset reported by JPSO totaled \$4,579,777 an increase of \$64,414,888 from last year. There are a number of deferred outflows and inflows associated with this reporting standard. At year end, JPSO reported \$23,268,667 of deferred outflows, made up mostly of the 2022 employer contributions which are being deferred until next year and \$50,900,944 of deferred inflows, made up of a variety of different items related to changes in assumptions and earnings of the plan. During 2022, the employee's contribution rate was 10.25 percent and the employer's rate was 11.5 percent. Contributions during the year totaled \$8,613,346, which included \$779,988 of employee contributions paid for by JPSO and \$7,833,358 of required employer contributions. Contributions were down \$500,820 or 5.5 percent from last year. JPSO also provides other post-employment health and life benefits for certain retirees and their dependents. As of June 30, 2022, the Sheriff's total OPEB liability was \$32,663,894 for medical and life insurance benefits. This is a decrease related to the 2022 change in liability of \$1,905,985. To date, JPSO has chosen not to fund these liabilities at this time, thus the entire liability is carried on the books

at year end as a noncurrent liability. Additional information on the Sheriff's pension arrangements and postemployment benefits can be found in the notes to the financial statements section of this report in Notes F.1 and F.2.

## **MAJOR INITIATIVES**

JPSO continues to look for ways to become more efficient with the resources available to it. For 2022, one initiative has to do with monitoring and containing costs, especially when it comes to overtime. Certain other costs are beyond our control, such as pension, health costs, and the price of gasoline; however, all of the Bureau Commanders continued to monitor their costs during 2023.

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

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

## **AWARDS AND ACKNOWLEDGMENTS**

### **Awards**

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 2021 Annual Comprehensive Financial Report. This was the twenty-seventh consecutive year that the Jefferson Parish Sheriff's Office has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of only one year. We believe our current report continues to conform to the program requirements and we are submitting it to the GFOA.

### **Acknowledgments**

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

Respectfully submitted,



Robert W. Palermo  
Chief Financial Officer



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Jefferson Parish Sheriff's Office  
Louisiana**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO

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

**Selected Officials of the Sheriff's Office  
June 30, 2022**

JOSEPH P. LOPINTO, III  
Sheriff

JOHN FITZPATRICK  
Chief Deputy/Executive Bureau Commander

ROBERT W. PALERMO  
Chief Financial Officer/Finance Bureau Commander

ELAINE SCHNEIDA/CHAD BREAUX  
Technical Services Bureau Commanders

GREGORY RUPPERT  
Deputy Chief /Revenue & Taxation Bureau Commander

DAX RUSSO  
Deputy Chief/Criminal Investigations Bureau Commander

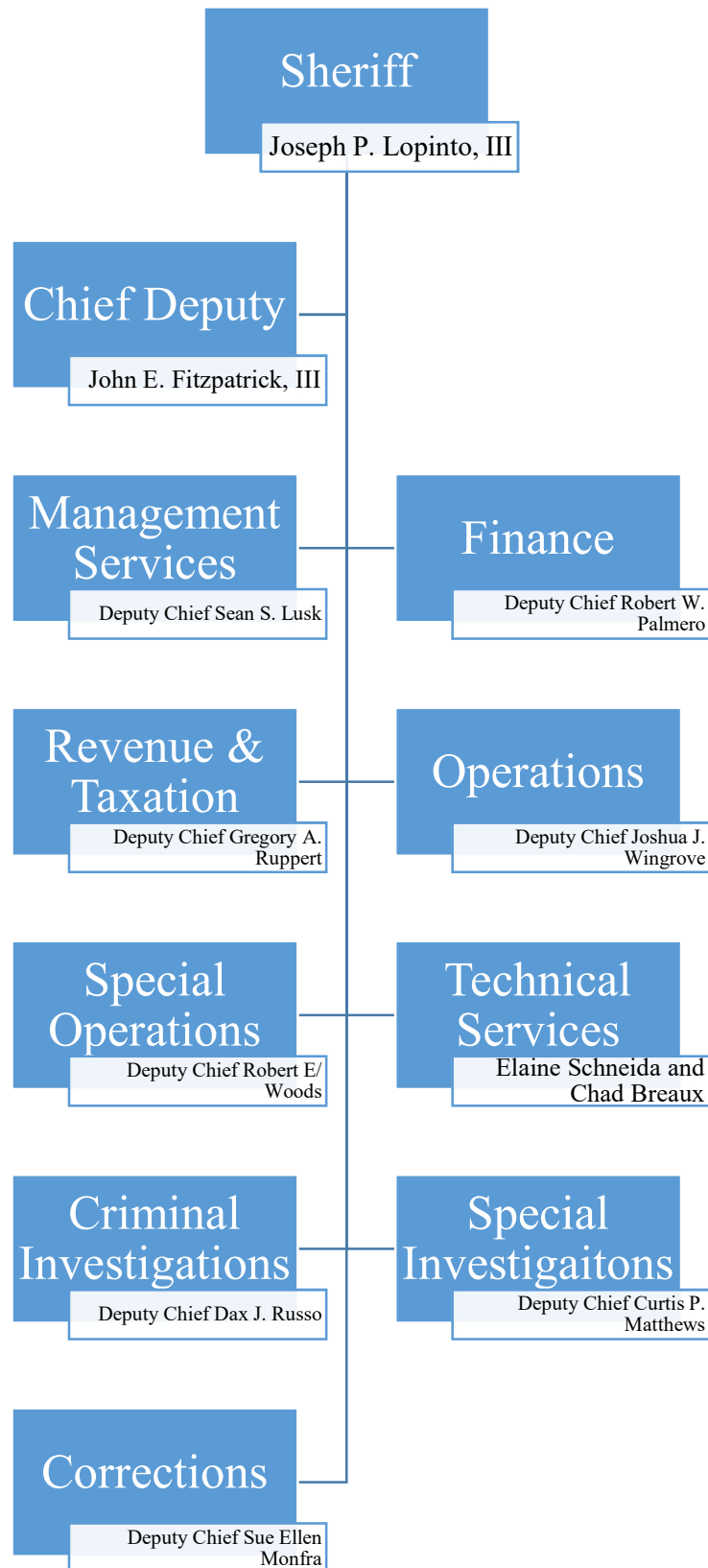
CURTIS MATTHEWS  
Deputy Chief/Specialized Investigations Bureau Commander

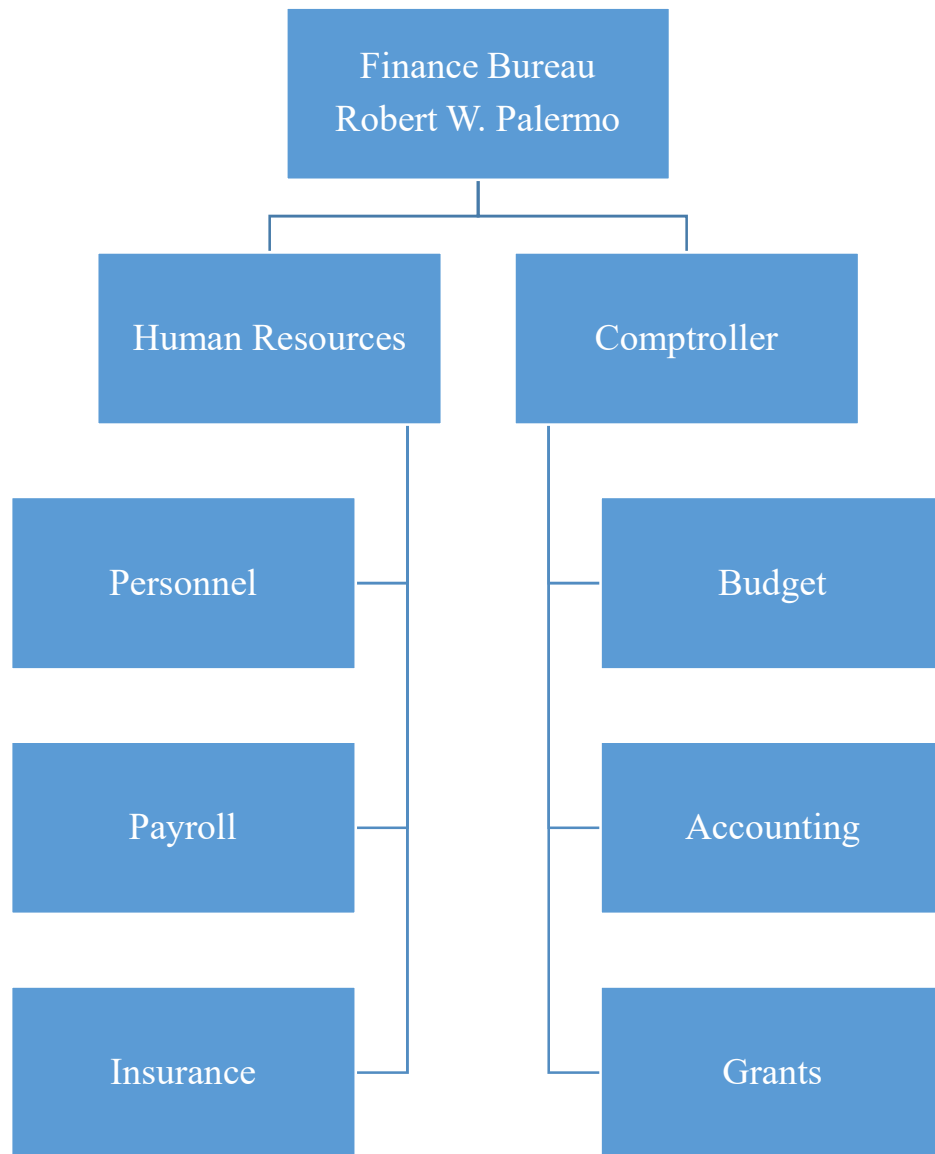
SEAN LUSK  
Deputy Chief/Management Services Bureau Commander

SUE ELLEN MONFRA  
Deputy Chief/Corrections Bureau Commander

JOSHUA WINGROVE  
Deputy Chief/Operations Bureau Commander

ROBERT WOODS  
Deputy Chief/Special Operations Bureau Commander





## FINANCIAL SECTION





## **Independent Auditor's Report**

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

## **Report on the Audit of the Financial Statements**

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson Parish Sheriff's Office as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the 911 Emergency Communications Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

### **Responsibilities of Management for the Financial Statements**

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### **Required Supplementary Information**

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

### **Supplementary Information**

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

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

### **Other Information**

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

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2022, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Covington, LA  
December 28, 2022



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

## **Management's Discussion and Analysis June 30, 2022**

As management of the Jefferson Parish Sheriff's Office (the "Sheriff's Office"), we offer readers of the Sheriff's Office's financial statements this narrative overview and analysis of the financial activities of the Sheriff's Office for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 through 6 of this report, as well as the financial statements, which begin on page 30. All amounts, unless otherwise noted, are expressed in thousands (\$1,000's) of dollars.

### ***FINANCIAL HIGHLIGHTS***

- The assets and deferred outflows of the Sheriff's Office exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$116,192 (Net Position). Of this amount, \$67,011 or 57.7 percent is invested in capital assets, such as building, vehicles and equipment, net of accumulated depreciation and related debt. An additional \$8,381 or 7.2 percent is restricted for 911 operations, debt service payments, and claims and judgments relating to the Sheriff's self-insurance programs. The net remaining balance of \$40,800 is the unrestricted net position.
- The Sheriff's Office's total Net Position increased by \$32,090 or 38.0 percent. The increase during the current year is due to total revenues of \$186,349 were exceeding expenses of \$154,260. During 2022, charges for services totaled \$24,675, operating grants totaled \$32,753, property taxes totaled \$32,899, payments in lieu of taxes were \$125, sales taxes totaled \$31,310, intergovernmental totaled \$3,458, commissions totaled \$56,904; unrestricted charges for services totaled \$311, interest totaled \$369, and miscellaneous revenues were \$954. In total, revenues increased \$17,111 or 10.1 percent. There were various changes within the revenue categories this year. The most significant changes were: 1) charges for services increased \$402 or 1.7 percent, 2) operating grants increased \$3,415 or 11.6 percent, 3) property taxes increased \$148 or less than one percent, 4) sales taxes increased \$3,771 or 13.7 percent, 5) commissions increased \$6,676 or 13.3 percent, 6) interest decreased \$50 or 11.9 percent, and 7) miscellaneous revenues decreased \$25 or 2.6 percent. In total, expenses decreased \$9,852 or 6.0 percent. Explanations of these changes are included in the narrative of this analysis.
- At the end of the current fiscal year, the Sheriff's governmental funds reported a combined fund balance of \$107,246. Of this amount, \$59,157 is unassigned, which is available for spending at the Sheriff's discretion. Of the remaining balance, \$8,146 is restricted, and \$39,943 is assigned.
- Unassigned fund balance for the General Fund was \$59,157 or 41.9 percent of total general fund expenditures (above our internal target of 20 percent). Total fund balance of the General Fund also represents 75.3 percent of total Governmental Fund Balances. These percentages remain relatively stable when compared to last year's percentages (51.9 percent and 85.7 percent, respectively).
- The Sheriff's Office administers the operations of the 911 Emergency Communications District. This district provides emergency communications to the citizens of the Parish and is funded with service fees paid by the citizens on their monthly phone bills. These service fees are collected by the Parish and remitted to the Sheriff in the month after collection. For 2022, the 911 Emergency Communications Special Revenue Fund recognized revenues of \$7,560, expenditures of \$3,379, and other financing uses of - \$3,123, creating a current year overage of \$1,058 and leaving a fund balance of \$8,146 at year end.
- On August 29<sup>th</sup>, the 16<sup>th</sup> anniversary of Hurricane Katrina making landfall, Hurricane Ida made landfall near Port Fourchon, Louisiana, devastating the towns of Grand Isle and Jean Lafitte. The Sheriff's Office served the people of Jefferson Parish by performing emergency protective measures in Jean Lafitte, Grand Isle, and the rest of the Parish. In doing so, the Sheriff's Office has accrued approximately \$9,500 in disaster assistance claims. See Note E.3 for further disclosure.
- Under the pension accounting and financial reporting standards, the Sheriff records its proportionate share of the net unfunded pension liability of the Louisiana Sheriff's Pension & Relief Fund (the state-wide defined benefit, cost-sharing, multiple employer plan that the Sheriff's employees participate in). The Sheriff's proportionate share for 2021 was calculated to be 9.241801% of the plan. For reporting purposes, the net pension liability at June 30, 2021 (the beginning of the year) is recorded at June 30, 2022. This pension asset totaled \$4,580. There are a number of deferred outflows and inflows of resources that are also recorded under

these new standards. At year end, deferred outflows of \$23,269 were recorded along with deferred inflows of \$50,901. These items are being deferred and amortized over the next 4 to 5 years.

- On August 31, 2017, Sheriff Newell Normand retired from office after serving as Sheriff since November 2007. As a rule of law, the Chief Deputy of the office is then named the interim Sheriff. Therefore, on September 1, 2017, Joseph P. Lopinto III became the interim Sheriff of Jefferson Parish. A special election was held on March 24, 2018 to complete the remainder of Sheriff Normand's original term of office, and Joseph P. Lopinto III was elected. Sheriff Joseph P. Lopinto III was subsequently re-elected on October 12, 2019 to the four-year term beginning on July 1, 2020 and ending on June 30, 2024.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

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

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

presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

**Proprietary funds.** The Sheriff maintains one type of proprietary fund – Internal Service. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the Sheriff's various functions. The Sheriff uses internal service funds primarily to capture and allocate costs of providing insurance coverage, including health and life, and auto and professional liability. Because the services provided by these funds benefit the governmental-type functions of the Sheriff's Office, they are included within governmental activities in the government-wide statements.

The two internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in the report. The basic proprietary fund financial statements can be found on pages 38 through 40 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government entity. The Sheriff maintains several custodial funds in his capacity as the ex-officio tax collector of the Parish of Jefferson. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Sheriff's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Individual fund data for each of the fiduciary funds is provided in the form of combining statements elsewhere in the report. The basic fiduciary fund financial statements can be found on page 41 through 42 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 43 through 92 of this report.

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

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

Combining statements for non-major governmental funds, internal service funds, and custodial funds can be found on pages 102 through 131 of this report. Individual fund statements and schedules, which show additional detailed financial information of some of the Sheriff's Major Funds, are found on pages 134 through 140.

Other information, which includes a Schedule of Expenditures of Federal Awards, a state-required Tax Roll Status Report, a state-required Schedule of Compensation, Benefits, and Other Payments Made to the Agency Head or Chief Executive Officer, and two Justice System Funding Schedules (as required by Act 87 of the 2020 Regular Legislative Session) are included on pages 142 through 152.

## ***GOVERNMENT-WIDE FINANCIAL ANALYSIS***

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Sheriff's Office, assets and deferred outflows exceeded liabilities and deferred inflows (i.e., net position) by \$116,192 at June 30, 2022.

**JEFFERSON PARISH SHERIFF'S OFFICE NET POSITION**

	Governmental Activities 2022		Governmental Activities 2021	
Current and other assets	\$ 125,551		\$ 110,364	
Capital assets	67,881		65,610	
Net Pension Asset	4,580			
Total assets	<u>198,012</u>		<u>175,974</u>	
Deferred outflows - refunding escrow	0		0	
Deferred outflows - pension and OPEB related	31,688		46,473	
Total deferred outflows	<u>31,688</u>		<u>46,473</u>	
Long-term liabilities outstanding	37,383		38,657	
Other liabilities	15,517		18,543	
Total liabilities	<u>52,900</u>		<u>57,200</u>	
Deferred Inflows - Leases	517		0	
Deferred inflows - OPEB related	9,190		5,471	
Deferred inflows - pension related	50,901		11,260	
Total Deferred inflows	<u>60,608</u>		<u>16,731</u>	
Net Position:				
Net investment in capital assets	67,011	57.7%	63,869	75.9%
Restricted	8,381	7.2%	7,088	8.4%
Unrestricted	40,800	35.1%	13,145	15.6%
Total Net Position	<u>\$ 116,192</u>		<u>\$ 84,102</u>	

A large portion of the Sheriff's Office's net position (\$67,011 or 57.7 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure) net of any related debt used to acquire those assets that is still outstanding. The Sheriff's Office uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Sheriff's Office's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities.

Current and other assets are made up of cash, cash equivalents, investments, receivables and other short-term assets. The balance at year end was \$125,551, which is \$15,187 more than last year. This increase is mostly due to an increase in cash and investments.

Deferred outflows of resources totaled \$31,688 and are made up balances related to the pension and OPEB plan. The pension related deferred outflows consist primarily of the current year pension contributions that are deferred until next year.

The liabilities of \$52,900 include \$37,383 related to normal long-term. The long-term debt is compensated absences, leases and the net liability for other post-employment benefits. Deferred inflows of resources totaled \$60,608 and relate to leases, pension and OPEB activities that are being deferred and amortized over the next few years.

Restricted Net Position totaled \$8,381 or 7.2 percent of total net position. This amount primarily represents monies held by the 911 Emergency Communications Special Revenue Fund that are restricted to the operations of the district of \$8,146.

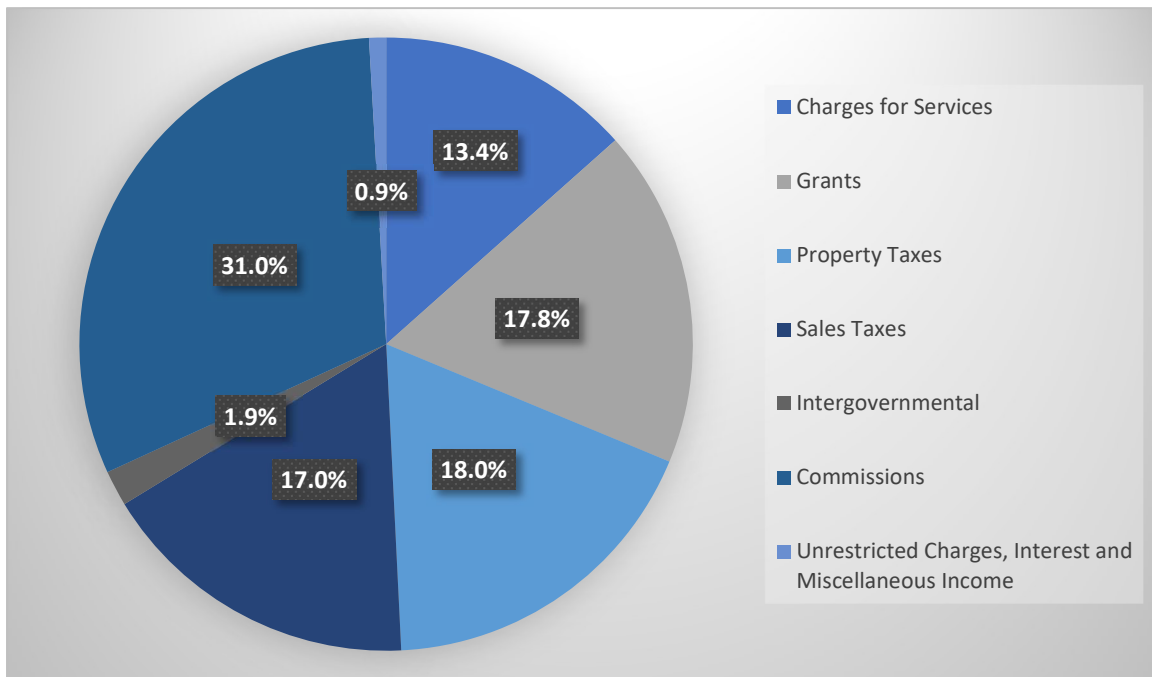
The balance of Unrestricted Net Position was \$40,800 or 35.1 percent of total Net Position. At June 30, 2022, the Sheriff's Office is able to report positive fund balances in three categories of Net Position.

**Governmental Activities.** Governmental activities increased the Sheriff's Office's Net Position by \$32,090 or 38.2 percent. Key elements of this increase are as follows:

**JEFFERSON PARISH SHERIFF'S OFFICE CHANGES IN NET POSITION**

	<b>Governmental Activities 2022</b>		<b>Governmental Activities 2021</b>		<b>\$ Change</b>	<b>% Change</b>
Revenues:						
Program revenues:						
Charges for services	\$ 24,675	13.2%	\$ 24,273	14.3%	402	1.7%
Operating grants and contributions	32,753	17.6%	29,338	17.3%	3,415	11.6%
Capital grants and contributions	2,591	1.3%	496	0.3%	2,095	422.4%
General revenues:						
Property taxes	32,899	17.7%	32,751	19.4%	148	0.5%
Property taxes - payments in lieu of	125	0.1%	117	0.1%	8	100.0%
Sales taxes	31,310	16.8%	27,539	16.3%	3,771	13.7%
Intergovernmental	3,458	1.9%	2,805	1.7%	653	23.3%
Commissions	56,904	30.5%	50,228	29.7%	6,676	13.3%
Unrestricted charges for services	311	0.2%	293	0.2%	18	6.1%
Unrestricted interest	369	0.2%	419	0.2%	(50)	-11.9%
Miscellaneous	954	0.5%	979	0.6%	(25)	-2.6%
Total revenues	<u>186,349</u>	<u>100.0%</u>	<u>169,238</u>	<u>100%</u>	17,111	10.1%
Expenses:						
Public safety						
Executive	1,672	1.1%	1,689	1.0%	(17)	-1.0%
Management Services	38,492	25.0%	36,945	22.5%	1,547	4.2%
Finance and Administrative	5,584	3.6%	5,809	3.5%	(225)	-3.9%
Fleet	-	0.0%	-	0.0%	-	0.0%
Revenue & Taxation	3,749	2.4%	4,051	2.5%	(302)	-7.5%
Operations	20,961	13.6%	26,571	16.2%	(5,610)	-21.1%
Special Operations	11,394	7.4%	7,946	4.8%	3,448	43.4%
Technical Services	16,988	11.0%	18,681	11.4%	(1,693)	-9.1%
Internal Management	351	0.2%	816	0.5%	(465)	-57.0%
Criminal Investigations	13,243	8.6%	14,872	9.1%	(1,629)	-11.0%
Special Investigations	14,965	9.7%	15,634	9.5%	(669)	-4.3%
Narcotics	-	0.0%	-	0.0%	-	
Corrections	26,861	17.4%	30,959	18.9%	(4,098)	-13.2%
Interest on LT Debt	-	0.0%	139	0.1%	(139)	-100.0%
Total expenses	<u>154,260</u>	<u>100.0%</u>	<u>164,112</u>	<u>100%</u>	(9,852)	-6.0%
Change in Net Position	32,090		5,127			
Net Position - Beginning of year	84,102		78,977			
Net Position - End of year	<u>\$ 116,192</u>		<u>\$ 84,104</u>		32,088	38.2%

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

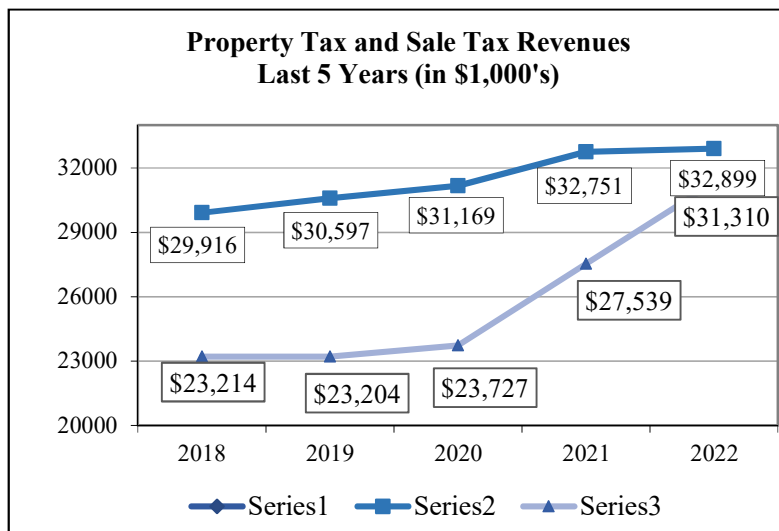


A discussion of the changes in revenue items follows:

- The program revenue **Charges for Services** represents money received from the public, JPSO employees and other agencies for detail fees, civil and criminal fees, usage fees for equipment, feeding and keeping of prisoners, and reimbursed salaries. The total amount received during 2022 was \$24,675, which is \$402 more than the prior year.
- **Operating grants** for governmental activities totaled \$32,753 for 2022, an increase of \$3,415. **Capital grants** were up \$2,095 from amounts received last year. The operating grants are made up of federal, state and local/parish grants received for various positions and projects, state-mandated reimbursements from the Parish for operating expenses, federal asset forfeitures, state supplemental pay, and on-behalf payments made to the pension plan by non-employer entities. Federal and state grants totaled \$18,159, which is \$5,344 more than last year.
- In addition, the operating grants include the cooperative endeavor agreement between the Sheriff's Office and the Parish to administer the 911 Emergency Communications District. For 2022, the Sheriff's Office recognized \$7,535 in revenues under this CEA, which is \$12 less than last year. Finally, the new pension accounting standards require the Sheriff to recognize any contributions to the pension plan by non-employer entities. These "on-behalf" payments totaled \$0 for 2022.

- **Property taxes** totaled \$32,899 an increase of \$149 or less than 1.0 percent. This increase is due to a slight rise in property values throughout the Parish. The Sheriff's millage rate has remained at 8.28 mills on the tax roll.

- **Property taxes - payments in lieu of** totaled \$125 for 2022. This revenue relates to "payment in lieu of tax" agreements entered into by JEDCO (the Parish's economic development arm). Under these agreements, these companies are exempt from the normal tax rolls for a period of time in exchange for certain investments and job creations thresholds. In exchange, the companies make payments in lieu of taxes during the exempt period.



- **Sales taxes**, including motor vehicle taxes, totaled \$31,310, an increase of \$3,771 or 13.7 percent. This small change is the result of a slowing local economy.
- **Intergovernmental** revenues totaled \$3,458, an increase of \$653 or 23.3 percent from last year.
- **Commissions** collected by the Sheriff on collections of sales taxes, occupational licenses, fines and forfeitures, and garnishments and seizures totaled \$56,904, an increase of \$6,676 or 13.3 percent from last year.
- **Unrestricted charges for services** totaled \$311, a decrease of \$18 or 6.1 percent. This decrease is due to lower collections of court attendance fees.
- **Unrestricted interest** totaled \$369, a decrease of \$50 or 11.9 percent. This was caused by a decline in the interest rates paid on our collected balances under our new fiscal agent contract.
- **Miscellaneous income** totaled \$954 for the year, a decrease of \$25 or 2.6 percent.

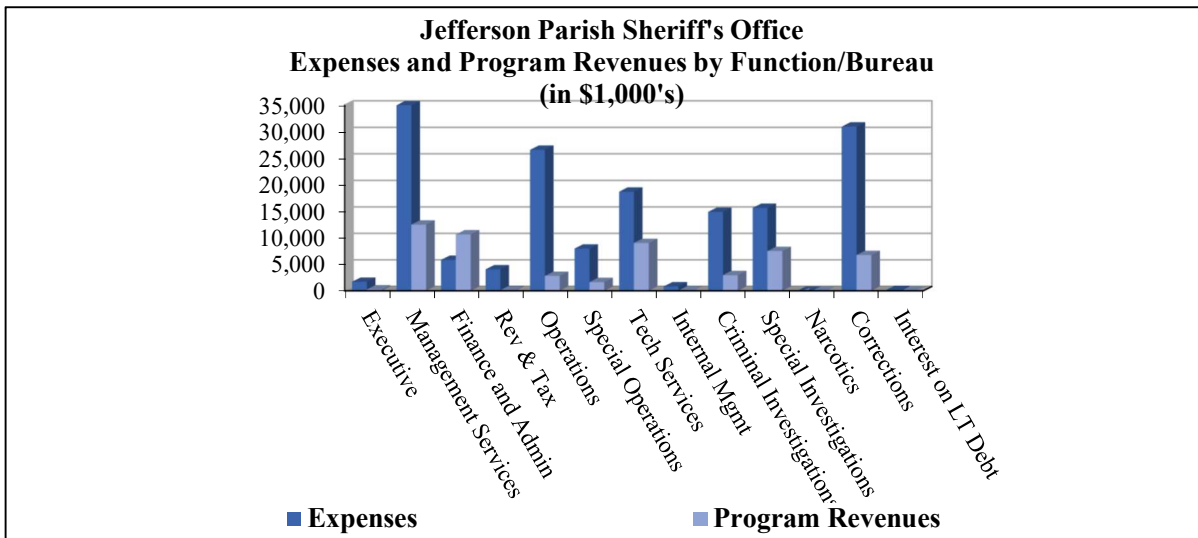
For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. Expenses totaled \$154,260 including current year depreciation of \$6,846 and interest on long-term debt of \$0. The 2022 figures also include various adjustments related to the changes in the net pension liability and the OPEB liability and its related deferred inflows and outflows.

The Sheriff's operations are broken down in 11 different bureaus, or functions. Of these, the Executive Bureau totaled \$1,672 (1.1 percent), the Management Services Bureau totaled \$38,492 (25.0 percent), the Finance Bureau totaled \$5,584 (3.6 percent), the Tax Bureau totaled \$3,749 (2.4 percent), the Operations Bureau totaled \$20,961 (13.6 percent), the Special Operations Bureau totaled \$11,394 (7.4 percent), the Internal Management Bureau Totalled \$351 (0.2 percent), the Technical Services Bureau totaled \$16,988 (11.0 percent), the Criminal Investigations Bureau totaled \$13,243 (8.6 percent), the Special Investigations Bureau totaled \$14,965 (9.7 percent), and Corrections totaled \$26,861 (17.4 percent). The expenses of the Sheriff's Office were offset by program revenues (service charges and grants) totaling \$60,019 (see above).

Overall, the Sheriff saw a net decrease in costs of \$9,852 or 6.0 percent. A current to prior year comparison highlighting the major changes is as follows:

- Governmental fund expenses totaled \$158,646 a net increase of \$14,124 from last year. Of this amount, the General Fund activities generated an increase in costs of \$14,634, the 911 Emergency Communications Fund saw a decrease of \$126, Federal Grants saw an increase of \$1,074, the Communications Reserve Capital Fund saw an increase of \$619, Buildings and Improvements Capital Fund saw a decrease of \$108, and the Other Governmental Funds generated a decrease of \$1,969 in costs. See the discussion on the governmental funds below.

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



### **FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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

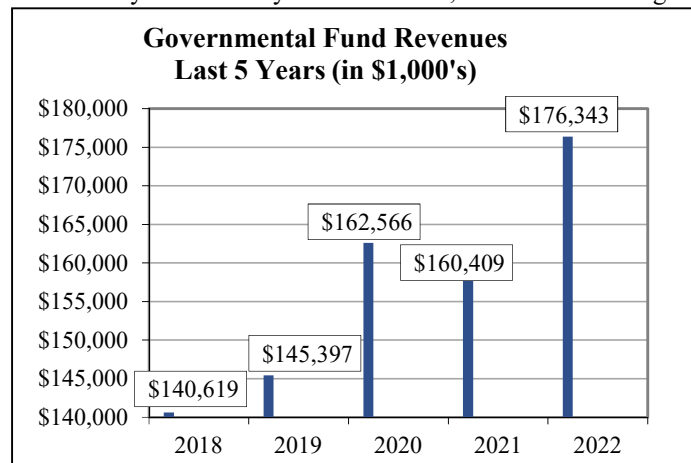
**Governmental Funds.** The focus of the Sheriff's Office's "governmental funds" is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Sheriff's Office's financing requirements. In particular, unassigned fund balance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

As of June 30, 2022, the Sheriff's Office's governmental funds reported combined ending fund balances of \$107,246, an increase of \$8,472 or 8.6 percent in comparison with the prior year. Approximately \$59,157 or 55.2 percent of this total constitutes unassigned fund balance, which is available for spending at the government's discretion. Of the remaining fund balance, \$8,146 is restricted, and \$39,943 is reported as assigned. These categories indicate that there is some form of restriction (formal or informal) placed on these funds and that they are not necessarily available for new spending because they have already been restricted, committed or assigned to a particular purpose.

As noted above, the governmental funds include the general operating funds of the Sheriff (i.e., the General Fund, the Special Revenue Funds, Debt Service Funds, and Capital Project Funds). Overall, as the graph shows, revenues of the Governmental Funds totaled \$176,343 for 2022, an increase of \$15,934 or 9.9 percent.

This increase was the net of several items:

- 1) An increase in property taxes of \$156 or 0.5 percent due to improved assessed property values;
- 2) An increase in sales taxes of \$3,771 or 13.7 percent, due to a general improving of the local economy.
- 3) An increase in Intergovernmental of \$5,452 or 15.6 percent.
- 4) Interest income decreased \$43 or 11.0%.
- 5) An increase of \$155 or 4.0 percent in Miscellaneous Revenues.



The **General Fund** is the chief operating fund of the Sheriff's Office. At June 30, 2022, unassigned fund balance of the General Fund was \$59,157 and total fund balance was \$80,732. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures (which totaled \$141,049 for 2022).

	<u>2022</u>	<u>2021</u>
% of Unassigned General Fund Fund Balance to Total Governmental Fund Balance	55.2%	66.5%
% of Total General Fund Fund Balance to Total Governmental Fund Balance	75.3%	85.7%
% of Unassigned General Fund Fund Balance to Total General Fund Expenditures	41.9%	51.9%
% of Total General Fund Fund Balance to Total General Fund Expenditures	57.2%	66.9%

As noted in the table, the total unassigned fund balance of the General Fund compared to General Fund expenditures is 41.9 percent (above our internal target of 20.0 percent).

During the current fiscal year, the fund balance of the Sheriff's Office's General fund decreased by \$3,877. Key factors in this change are as follows:

- The General Fund's revenues totaled \$157,873, while expenditures totaled \$141,049. The General Fund's transfers in and out netted to a \$20,701 transfer out.
- Revenues increased by \$15,735 or 11.1 percent from the prior year, mainly because of:
  - Taxes increasing \$3,927 or 6.5 percent, the result of:
    - Property taxes increasing \$149 or 0.5 percent due to a slight increase in the assessed taxable values,
    - Property taxes - payment in lieu of taxes increasing \$7,
    - Sales taxes going up \$3,771 or 13.7 percent due to a steady local economy.
  - Intergovernmental revenues were up \$5,414 or 27.1 percent. This increase was caused by:
    - A decrease of \$304 in state supplemental pay,
    - A decrease of \$213 in salary reimbursements, (airport details),
    - A decrease of \$136 in other reimbursed salaries (Parish President's security team),
    - An increase of \$5,437 in federal grants.
  - Service charges, fees and commissions were up \$6,326 or 11.0 percent due to:
    - An increase of \$6,333 in sales tax commissions (increased commissions on sales tax),
    - An increase in Other Commissions of \$368
    - A decrease of \$509 in civil and criminal fees,
    - A decrease of \$19 in fines and forfeitures,
    - An increase of \$87 in housing state inmates.
  - Interest income was down \$85 or 25.8% due to lower interest rates.
  - Miscellaneous income was up \$155 or 4.1%, due primarily to:
    - A decrease of \$205 in subrogation and claims,
    - A decrease of \$12 in vehicle usage fees,
    - An increase in \$301 in public assignment fees (due to higher detail fee rate),
    - An increase of \$72 in Other Revenues.
- Expenditures increased \$14,634 or 11.6%. The major changes were due to the following:
  - Salaries and benefits increased \$3,931 or 3.8%. The increase is primarily the result of an increase of \$4,490 in salaries - regular associated with overtime worked during Hurricane Ida.
  - General Operating Expenditures increased \$2,766 or 21.0%, primarily due to 1) an increase of \$63 in telephone services, and 2) an increase of \$2,550 in insurance - auto. Materials and supplies increased \$3,960 or 73.5%. This increase is the net change of: 1) an increase of \$2,712 in training and emergency supplies and 2) an increase of \$1,193 in auto and marine.
  - Capital Outlays increased by \$3,863 or 126.1% due primarily to an increase of \$126 in equipment and an increase of \$3,737 in vehicle purchases. The vehicle line-item was up due to the purchase of a helicopter made this year.
- **Transfers in** totaled \$3,582, a decrease of \$268. Current year transfers of \$3,123 came from the 911 Emergency Communications Special Revenue Fund to reimburse the General Fund for salaries and benefits of call-takers, police and EMS dispatchers, and IT staff dedicated to the 911 center and \$459 from the Commissary Sales Fund.

- **Transfers out** totaled \$24,283, an increase of \$19,204 from last year. This year's transfers were for: 1) \$4,200 was transferred to the Communication Reserve Fund for Motorola Radios, 2) \$500 was transferred to the Building and Improvements Capital Project Fund, 3) \$1,000 was transferred to the Computer Equipment Fund for future purchases of laptops, 4) a transfer of \$3,350 was made to the Group Health and Life Internal Service Fund as a one-time cash infusion to help pay for increased claim costs, 5) a transfer of \$9,000 was to the Investigative Recording Systems Fund for the purchase of body cameras, 6) a transfer of \$5,875 was made to the Auto Loss & General Liability Fund as a one-time cash infusion for claim costs and 7) grants cash matches totaling \$358.

The Sheriff reported **four “major” funds** other than the General Fund for the year ended June 30, 2022.

The **911 Emergency Communications Special Revenue Fund** provides emergency communications to the citizens of the Parish and is funded with service fees paid by the citizens on their monthly phone bills. These service fees are collected by the Parish and remitted to the Sheriff in the month or quarter after collection. For 2022, this fund recognized revenues of \$7,560, expenditures of \$3,379, and other financing uses of \$3,123, creating a current year surplus of \$1,058 and leaving a fund balance of \$8,146 at year end. These revenues include \$7,535 of service fees collected from the citizens by the telephone service providers and remitted to the Parish (and ultimately to the Sheriff). The fund balance at year end is restricted for use on the operations and maintenance of the 911 Emergency Communications under the terms of our agreement with the Parish and Parish ordinance.

The **Federal Grants Special Revenue Fund** had revenues and transfers in of \$7,048, and expenditures of \$7,048. This fund tracks the revenues and costs associated with the Sheriff's major federal grants, such as the High Intensity Drug Trafficking Area (HIDTA) grant, Homeland Security Grants, TSA K-9 Grants, and others received directly from the federal government.

The **Communications Reserve Capital Project Fund** accounts for the expenditures and revenues relating to the upgrade of our radio system into an interoperable multi-parish network. The project was being funded with various Homeland Security Grants passed-through the surrounding Parishes. Now, it is using locally generated funds to construct a new tower in the Lafitte area (using local funds previously set aside). During 2022, this fund had interest of \$19, expenditures of \$1,530, and transfers in of \$4,200 which resulted in a current year surplus of \$2,689. The fund spent \$870 on the third year's lease payment for new Motorola radios. The fund balance of \$4,504 is assigned for use on future communication projects.

The **Buildings and Improvements Capital Project Fund** accounts for monies being set aside to address various capital needs. During 2022, this fund earned interest of \$1, recognized expenditures of \$172. The fund balance of \$426 is shown as assigned for future projects.

The Sheriff's **Other Governmental Funds (i.e., “non-major” funds)** recorded revenue of \$4,199, expenditures of \$5,468, and other financing sources (uses) of \$9,542. The result was a current year surplus of \$8,274 and ending fund balances totaling \$13,437. One of the largest revenue streams in these non-major funds was recognized by the Commissary Sales Fund, which recognized revenues of \$1,865, primarily related to the sale of goods and supplies to inmates. In addition, the State Asset Forfeiture Fund recognized \$972 of asset forfeitures, the Region 1 Communications O&M Special Revenue fund recognized state assistance of \$395, the Crime Lab Fees Fund received \$345 in fees and reimbursements, the Drug Enforcement Special Revenue Fund recognized forfeitures of \$221 during the year (these funds relate to federal drug seizures), and the Local Law Enforcement and JAG Grants Special Revenue fund recognized intergovernmental revenues of \$84.

Of the \$5,468 in expenditures, \$1,327 was spent by the Commissary Sales Fund on purchases of goods for sale, \$642 was spent in the State Asset Forfeiture Fund on operating supplies and vehicles, \$395 was spent in the Region 1 Communications O & M Fund on operating and maintenance costs associated with the regional radio tower network, \$207 was spent in the Crime Lab Fees fund on overtime and lab equipment, \$160 was expended in the Drug Enforcement Special Revenue Fund on operating supplies and capital outlay, and \$86 was spent in the Local Law Enforcement and JAG Grants Special Revenue Fund on grant projects.

As noted above, fund balances for these non-major funds, in the aggregate, totaled \$13,437. Of this total, \$783 remains in the Commissary Sales Special Revenue Fund, \$1,204 in the State Asset Forfeiture Special Revenue Fund, \$251 in the RUDE Program Special Revenue Fund, \$42 in the Recreation and Relief Special Revenue Fund, \$243 in the Reserve Deputies Operating Special Revenue Fund, \$958 in the Crime Lab Fees Special Revenue Fund, \$782 is in the Drug Enforcement Special Revenue fund, \$2,524 was left in the Computer Equipment Capital Project Fund, and \$6,619 was left in the Investigative Recording System Fund at year end.

**Proprietary Funds.** During the year, the Sheriff maintained three internal service funds (the Auto Loss and General Liability fund, the Short-Term Disability fund, and the Group Health and Life Insurance fund) to account for its risk management activities. At June 30, 2022, these funds reported a Net Position of \$1,573, which is a net increase from the prior year of \$8,526. Since these internal service funds are primarily funded by charges to the Sheriff's governmental funds, they are eliminated when converting to the government-wide statements.

At June 30, 2022, the **Auto Loss and General Liability fund** had a Net Position of \$1,240, which is \$6,185 higher than the prior year. Expenses for the year totaled \$5,357 and claims payable at year-end totaled \$7,089.

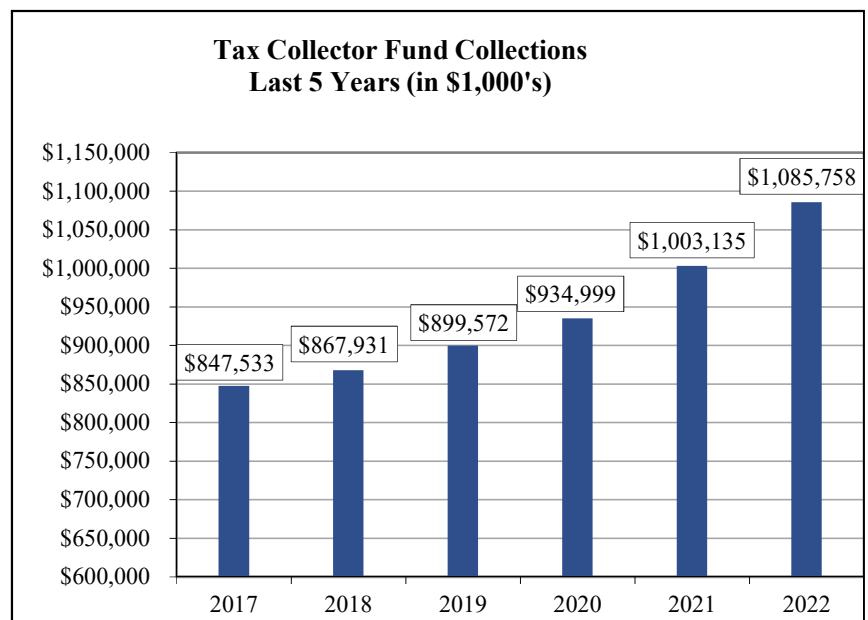
The **Group Health and Life Insurance fund** accounts for both employee and employer contributions to the plan. At June 30, 2022, this fund had a Net Position of \$98, which is \$2,248 more than the prior year. Expenses for the year totaled \$21,803 and accounts and claims payable at year-end totaled \$1,570. This fund also showed a Due to Other Funds at year-end of \$1,866, as it had to borrow funds to meet short-term obligations. The General Fund transferred \$3,350 into this fund during 2022 to help cover overruns. The total expenses of this fund decreased \$4,701 or 17.7 percent over the prior year. Most of this increase was seen in the cost of health claims. Pharmaceutical claims were up \$523 or 7.3 percent while health claims were down \$5,604 or 38.1 percent. Premiums for excess coverage were also down \$173 or 5.1 percent.

To address the recurring losses recognized in previous years and the rising costs of healthcare, the employer premium was raised on January 1, 2022 from \$621/month to \$674/month. These rates were based on an analysis of the net costs incurred by the plan.

**Custodial Funds.** As the Ex-Officio Tax Collector, the Sheriff maintains several custodial funds to account for monies collected on behalf of others. At year end, the Sheriff held \$72,376 in these funds. The two primary funds are the Tax Collector fund and the Sheriff's Account fund.

The **Tax Collector fund** accounts for distributions to taxing agencies of monies collected for property taxes, sales taxes, licenses and permits, fines and forfeitures, and other miscellaneous items in the Sheriff's capacity as Ex-Officio Tax Collector. Over the past 5 years, the collections in this fund have increased steadily. During fiscal year 2022, the Tax Collector fund received \$1,086,758 and disbursed \$1,079,464 to the various taxing bodies in the Parish. See the graph for a recap of the tax collections over the past 5 years. The Tax Collector funds had a total of \$70,132 on hand at year-end.

Collections increased \$82,623 or 8.2 percent. This increase is the net of various changes: 1) property tax collections were up \$6,289 or 1.4 percent as assessments and levies increased as property values improved, 2) sales tax collections increased \$77,345 or 14.4 percent, and 3) various other taxes decreased 1,012 or 4.6 percent. These increases/decreases were realized by all participating taxing districts in the Parish.



The **Sheriff's Account** Custodial Fund received \$20,208 in garnishments and judicial sales and disbursed \$20,254 to the applicable litigants, defendants, attorneys, and appraisers. These are increases of \$8,505 and \$8,935, respectively.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

### **Amendments to the Budget**

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 21, 2022. The most significant of the changes made are described below:

**Revenues** of the General Fund were increased by \$13,431. The largest changes were seen in services charges, fees and commissions (up \$6,900), sales taxes (up \$4,619), miscellaneous revenues (down \$54), and intergovernmental (up \$2,491). Service charges and commissions went up due to an increase in sales tax commission (up \$6,749) and an increase in other commissions (up \$446). Miscellaneous revenues were down primarily because of a decrease in public assignment (down \$219). Intergovernmental revenues were up mainly due to an increase in reimbursed details (up \$1,709) and an increase in reimbursed salaries (up \$683) off-set by a decrease in state supplemental pay (down \$369 - due to a lower number of eligible employees) and a decrease in federal grants (down \$48).

**Expenditures** of the General Fund were increased by \$10,414. Note C.2 provides a breakdown of the changes in expenditures by function/bureau. The main changes by line-item were:

- The increase of \$4,783 in the Management Services Bureau.
- The decrease of \$1,148 in the Operations Bureau.
- The increase of \$8,879 in the Special Operations Bureau.
- The decrease of \$1,040 in the Correctional Bureau.

#### **Budget to Actual Variances**

**Revenues** (on a budgetary basis) totaled \$157,193, which was \$9,308 or 6.3 percent over the final budget. The variance is made up of 1) ad valorem taxes reporting \$31 over budget, 2) sales taxes coming in \$311 or 1.0 percent under budget, 3) intergovernmental revenues coming in \$9,566 or 60.2 percent over budget, due to higher than anticipated federal grants, which were over by \$9,491, video poker allocations over budget by \$115, and airport details, reporting under budget by \$202, and 4) service charges, fees and commissions coming in \$18 or less than 1.0 percent over budget.

**Expenditures** (on a budgetary basis) were \$142,091, which was \$1,026 or 0.7% under the final budget. The largest budget variances were seen in:

- Salaries and benefits were \$81 or 0.1% over budget due to a number of positions being open for most of the year and a conscious effort to cut back on overtime. This resulted from regular salaries coming in \$62 over budget and retirement was \$2 over budget (open positions).
- General operating expenditures were \$1,298 or 3.2% under budget. Repairs and maintenance were \$184 over budget due to delays in some building and plumbing repairs, outside service costs were \$184 under budget and prison-related costs were \$89 under budget,
- Materials and supplies were \$306 or 3.2% under budget primarily in office supplies, under by \$72, uniform and related costs, under budget \$22, and auto and marine under budget by \$200 due to slightly lower gas and oil prices.

#### ***CAPITAL ASSET AND DEBT ADMINISTRATION***

**Capital Assets.** The Sheriff's Office's investment in capital assets for its governmental activities as of June 30, 2022 amounts to \$67,881 (net of accumulated depreciation) and \$66,140 (net of accumulated depreciation and capital-related debt). This investment in capital assets includes land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure. The Sheriff's Office's net investment in capital assets increased by \$2,271 or 3.5 percent, this year.

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

- \$2,348 was spent on furniture, fixtures and equipment, primarily computers (laptops, desktops, printers and servers), new crime lab equipment, and ALPR cameras.
- \$6,509 was spent on new vehicles, trucks, and motorcycles, keeping with the Sheriff's policy of rotating the fleet every 5 years.
- \$321 was spent on parking lot and Crime Lab panels.
- \$6,846 was recognized as depreciation expense, an increase of \$74 from last year.

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

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Land	\$ 2,716	\$ 2,716
Construction in progress	-	-
Buildings and improvements	46,749	48,545
Equipment and fixtures	3,639	3,209
Vehicles and heavy equipment	10,511	7,067
Infrastructure	4,266	4,073
Total Capital Assets, Net of Depreciation	67,881	65,610

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

**Short-Term and Long-Term Debt.** At the end of the fiscal year, the Sheriff had incurred liabilities in consisting of the following amounts: direct finance arrangement(s) of \$871, lease obligations of \$701, compensated absences of \$3,147, and OPEB of \$32,664, for a total long-term debt balance of \$37,383. The following is a summary of the Sheriff's short-term and long-term debt transactions for the year ended June 30, 2022 (in thousands of dollars):

Type of Debt	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Direct Finance Arrangement	\$ 1,741	\$ -	\$ (870)	\$ 871	\$ 871
Lease Obligations	224	672	(195)	701	263
Compensated Absences	2,346	4,460	(3,659)	3,147	3,147
Total OPEB Liability	34,570	323	(2,229)	32,664	-
(See Note F.2)					
Total Long-Term Debt	\$ 38,881	\$ 5,455	\$ (6,953)	\$ 37,383	\$ 4,281

As noted above, total debt decreased by \$6,953. Significant long-term transactions included:

- A direct finance arrangement (formally known as capital lease) for portable radio units decreased \$870.
- Lease obligations increase by a net \$477 (new accruals of \$672 less payments of \$195).
- Compensated absences increased by \$801.
- The Sheriff accrued a total OPEB liability expense of \$323 less payments of \$2,229 during the year (for health and life benefits) as per the actuarial valuation of our program as per GASB 75 on Other Post-Employment Benefits. To date, the Sheriff has chosen not to fund this actuarial liability.

**Net Pension Asset and Related Items.** On the Statement of Net Position, the Sheriff recorded a non-current asset – pension-related totaling \$4,580. This represents the Sheriff's proportionate share of the Net Pension Assets of the Louisiana Sheriff's Pension & Relief Fund. Government Accounting Rules require the Sheriff to recognize its proportionate share (calculated at 9.241801%) of the pension plan's unfunded pension asset on its government-wide financial statements. This asset saw a significant increase, up \$68,995 in the current year due to higher earnings, along with changes in assumptions, changes in proportionate share, changes in experience, etc.

There are a number of other items recorded on the Statement of Net Position related to pensions, specifically deferred outflows totaling \$23,269 and deferred inflows totaling \$50,901. The deferred outflows are made up mostly made up of the Sheriff's 2022 pension contributions \$8,613 which have been deferred until next year, along with \$14,093 of changes in assumptions (which are being amortized over the next few years), \$0 of changes in earnings and changes in the Sheriff's proportionate share of the pension liability \$595. The deferred inflows are mostly made up of differences in actual experience \$6,377 and changes in the Sheriff's proportionate share of the pension liability \$3,128, along with \$41,357 of net differences between projected and actual earnings on pension plan investments. All of these items are being deferred in the current year and amortized over the next few years, in accordance with the accounting standards for pensions. See Note F.1 for further discussion.

#### ***ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES***

After being severely impacted by the government shutdowns following the COVID outbreak, both on an operational and financial level, the Jefferson Parish Sheriff's Office returned to normalcy. The economy in Jefferson Parish rebounded as businesses began to reopen, which has led to an increase in sales tax collections for JPSO, resulting in collection rates exceeding pre-COVID levels. Following a 16.0 % increase in sales tax collection in 2021, sales tax collections increased another 13.7% in 2022. Tourism and travel have also increased, which is reflected in hotel/ motel occupancy and volume of passengers in the airport.

As we look forward, there are some factors that will pose economic challenges. Two major points of emphasis are the rise in fuel costs and the inflation rate. The cost of regular motor gasoline rose fifty-five percent from January to June of 2022. This increase not only affects our fuel consumption costs, but is also reflected in increased prices across many industries. Inflation continues to have an impact on the community and disposable income. The consumer price index has increased 9.1% during the time frame of our 2022 fiscal year.

Another pressing issue that affects the Jefferson Parish Sheriff's Office, as well as organizations throughout the country, is the struggle to hire employees. Staffing shortages have continued to drive overtime rates to historic highs. Through additional recruitment efforts and an increase to employee salaries, we are striving to reduce these shortages and their fiscal impact on the annual budget.

#### ***REQUESTS FOR INFORMATION***

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

## **BASIC FINANCIAL STATEMENTS**

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

**STATEMENT OF NET POSITION  
JUNE 30, 2022**

		<b>GOVERNMENTAL ACTIVITIES</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$	70,653,579
Investments		29,112,998
Receivables (net of allowance for uncollectibles)		24,820,862
Other assets		266,051
Capital assets (net of accumulated depreciation)		
Land	\$	2,715,775
Construction in progress		-
Buildings and improvements		46,748,566
Furniture and fixtures		3,638,947
Vehicles and heavy equipment		10,511,478
Infrastructure		4,266,471
Rights of Use Assets, Net of Accumulated Amortization		697,730
Net Pension Asset		4,579,777
<b>TOTAL ASSETS</b>		<b>198,012,234</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred charges - refunding escrow		-
Deferred outflows - OPEB		8,419,588
Deferred outflows - pension		23,268,667
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>		<b>31,688,255</b>
<b>LIABILITIES</b>		
Accounts payable and other current liabilities		2,884,887
Accrued salaries and deductions		4,377,906
Claims and judgments payable		8,046,542
Due to taxing bodies and others		203,128
Unearned revenue		4,995
Noncurrent liabilities:		
Due within one year		4,280,924
Due in more than one year		33,101,863
<b>TOTAL LIABILITIES</b>		<b>52,900,245</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows - Leases		516,681
Deferred Inflows - OPEB		9,190,271
Deferred Inflows - pension		50,900,944
<b>TOTAL DEFERRED INFLOWS</b>		<b>60,607,896</b>
<b>NET POSITION</b>		
Net investment in capital assets		67,010,925
Restricted for:		
911 Emergency Communications		8,145,868
Debt service		-
Construction		-
Claims and Judgments		235,516
Other		-
Unrestricted		40,800,039
<b>TOTAL NET POSITION</b>	<b>\$</b>	<b>116,192,348</b>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022					NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
FUNCTION/BUREAU	EXPENSES	PROGRAM REVENUES			PRIMARY
		CHARGES FOR SERVICE	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENT GOVERNMENTAL ACTIVITIES
<b>Primary Government</b>					
<b>Governmental Activities:</b>					
Public Safety:					
Executive	\$ 1,672,090	\$ 183,808	\$ 81,362	\$ -	\$ (1,406,920)
Management Services	38,491,978	10,890,348	1,355,147	1,156,298	(25,090,185)
Finance and Administrative	5,583,714	6,281,711	126,146	103,689	927,832
Fleet	-	-	-	-	-
Revenue & Taxation	3,748,999	-	122,468	-	(3,626,531)
Operations	20,960,663	(1,133)	2,569,921	-	(18,391,875)
Special Operations	11,393,902	584,247	8,906,971	1,134,002	(768,682)
Technical Services	16,987,778	203	8,919,453	197,390	(7,870,732)
Internal Management	351,048	-	32,387	-	(318,661)
Criminal Investigations	13,242,726	1,442,491	1,588,111	-	(10,212,124)
Special Investigations	14,965,081	17,920	7,577,877	-	(7,369,284)
Narcotics	-	-	-	-	-
Corrections	26,861,362	5,275,427	1,473,619	-	(20,112,316)
Non-departmental	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Unallocated	-	-	-	-	-
Total governmental activities	154,259,341	24,675,022	32,753,462	2,591,379	(94,239,478)
<b>GENERAL REVENUES</b>					
Taxes					
Property taxes					32,899,468
Property taxes - payments in lieu of					124,665
Sales taxes					31,310,340
Intergovernmental - unrestricted					
State Revenue Sharing					1,297,816
Video Poker Allocation					2,159,832
Commissions					
Commissions on tax collections					56,903,846
Charges for Services					
Court Attendance					310,610
Unrestricted interest					368,825
Miscellaneous					
Loss on disposal of capital assets					(328,358)
Subrogations and claims					527,148
Unrestricted Gifts and Donations					-
Other					755,333
<b>TOTAL GENERAL REVENUE AND TRANSFERS</b>					126,329,525
<b>CHANGE IN NET POSITION</b>					32,090,047
<b>NET POSITION</b>					
Beginning of year					84,102,301
End of year					\$ 116,192,348

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2022

	911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE		FEDERAL GRANTS SPECIAL REVENUE	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL						
<b>ASSETS</b>							
Cash and cash equivalents	\$ 5,051,071	\$ 6,718,555	\$ -	\$ -	\$ -	\$ 782,083	\$ 12,551,709
Share of pooled assets - general pool	49,317,650	-	-	4,543,003	426,200	13,307,771	67,594,624
Investments	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles)	28,322,315	1,514,526	1,727,383	-	-	305,992	31,870,216
Due from other funds	3,762,771	-	-	-	-	14,364	3,777,135
Inventories	-	-	-	-	-	-	-
Other assets	8,905	-	-	-	-	-	8,905
<b>TOTAL ASSETS</b>	<b>\$ 86,462,712</b>	<b>\$ 8,233,081</b>	<b>\$ 1,727,383</b>	<b>\$ 4,543,003</b>	<b>\$ 426,200</b>	<b>\$ 14,410,210</b>	<b>\$ 115,802,589</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	1,330,570	86,183	563,210	38,560	-	625,976	2,644,499
Accrued payroll and deductions	4,377,906	-	-	-	-	-	4,377,906
Due to other funds	14,364	1,030	1,164,148	-	-	347,284	1,526,826
Due to other governments	-	-	-	-	-	-	-
Due to taxing bodies and others	2,496	-	-	-	-	-	2,496
Unearned revenue	4,995	-	-	-	-	-	4,995
Claims and judgments payable	-	-	-	-	-	-	-
Liabilities payable from restricted assets:	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>5,730,331</b>	<b>87,213</b>	<b>1,727,358</b>	<b>38,560</b>	<b>-</b>	<b>973,260</b>	<b>8,556,722</b>
<b>Fund Balances</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	8,145,868	-	-	-	-	8,145,868
Committed	-	-	-	-	-	-	-
Assigned	21,575,841	-	25	4,504,443	426,200	13,436,950	39,943,459
Unassigned	59,156,540	-	-	-	-	-	59,156,540
<b>TOTAL FUND BALANCES</b>	<b>80,732,381</b>	<b>8,145,868</b>	<b>25</b>	<b>4,504,443</b>	<b>426,200</b>	<b>13,436,950</b>	<b>107,245,867</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 86,462,712</b>	<b>\$ 8,233,081</b>	<b>\$ 1,727,383</b>	<b>\$ 4,543,003</b>	<b>\$ 426,200</b>	<b>\$ 14,410,210</b>	<b>\$ 115,802,589</b>

The accompanying notes are an integral part of this statement.

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

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2022**

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

Total Fund Balances at June 30, 2022 - Governmental Funds (page 32) \$ 107,245,867

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets exceeded the accumulated depreciation by:

Cost of capital assets	\$ 203,207,659	
Accumulated depreciation	<u>(135,326,422)</u>	67,881,237

Right of Use Assets, Net of Accumulated Amortization		697,730
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Deferred Outflows are not available to pay for current-period expenditures and, therefore, are deferred and expensed as consumed.

Deferred charges - refunding escrow	-	
Deferred Outflow - OPEB	8,419,588	
Deferred outflows - pension-related	<u>23,268,667</u>	31,688,255

Internal service funds are used by management to charge the costs of insuring risks (i.e., self-insurance) to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

1,573,484

Short Term Liability - Lease Liability		(263,497)
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Long-term liabilities, including compensated absences and OPEB net pension liability, are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities at year-end consist of:

Compensated absences	3,147,115	
Limited tax revenue bonds	-	
Capital Finance obligation	870,312	
Lease Liability	437,969	
OPEB Liability	32,663,894	
Net Pension Liability	<u>(4,579,777)</u>	(32,539,513)

Deferred Inflows related to pension and OPEB plan are net yet available and, therefore, are deferred and recognized as consumed.

Deferred Inflow - OPEB		(9,190,271)
Deferred inflows - pensions-related		(50,900,944)

Total Net Position of Governmental Activities at June 30, 2022		<u>\$ 116,192,348</u>
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The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2022

	GENERAL	911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE	FEDERAL GRANTS SPECIAL REVENUE	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>							
Taxes							
Ad valorem taxes	\$ 32,899,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,899,468
Ad valorem taxes - payments in lieu of	124,665	-	-	-	-	-	124,665
Sales and use taxes	31,310,340	-	-	-	-	-	31,310,340
Intergovernmental	25,425,366	7,535,334	6,692,011	-	-	703,505	40,356,216
Service charges, fees, and commissions	63,883,263	7,678	-	-	-	2,227,212	66,118,153
Fines and forfeitures	-	-	-	-	-	1,192,720	1,192,720
Interest	244,550	16,520	-	19,234	570	65,710	346,584
Miscellaneous	3,985,026	-	-	-	-	10,313	3,995,339
<b>TOTAL REVENUES</b>	<b>157,872,678</b>	<b>7,559,532</b>	<b>6,692,011</b>	<b>19,234</b>	<b>570</b>	<b>4,199,460</b>	<b>176,343,485</b>
<b>EXPENDITURES</b>							
Current							
Public Safety							
Executive	1,695,400	-	-	-	-	-	1,695,400
Management Services	36,347,930	-	-	-	-	578,707	36,926,637
Finance and Administrative	2,849,257	-	-	-	-	22,656	2,871,913
Revenue & Taxation	3,630,617	-	-	-	-	-	3,630,617
Operations	21,905,516	-	-	-	-	-	21,905,516
Special Operations	14,302,669	-	1,650,045	-	-	3,271	15,955,985
Technical Services	12,525,045	3,379,037	148,800	-	-	207,358	16,260,240
Internal Management	175,681	-	-	-	-	-	175,681
Criminal Investigations	13,201,469	-	-	-	-	-	13,201,469
Special Investigations	9,077,168	-	5,249,497	-	-	830,760	15,157,425
Narcotics	-	-	-	-	-	-	-
Corrections	25,337,782	-	-	-	-	1,326,799	26,664,581
Non-departmental	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt Service							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay							
Public Safety							
Finance and Administrative	-	-	-	-	-	63,028	63,028
Management Services	-	-	-	1,530,457	172,405	2,418,524	4,121,386
Special Investigations	-	-	-	-	-	16,414	16,414
Narcotics	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>141,048,534</b>	<b>3,379,037</b>	<b>7,048,342</b>	<b>1,530,457</b>	<b>172,405</b>	<b>5,467,517</b>	<b>158,646,292</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>16,824,144</b>	<b>4,180,495</b>	<b>(356,331)</b>	<b>(1,511,223)</b>	<b>(171,835)</b>	<b>(1,268,057)</b>	<b>17,697,193</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	3,581,938	-	356,331	4,200,000	500,000	10,001,401	18,639,670
Transfers out	(24,282,733)	(3,122,512)	-	-	-	(459,425)	(27,864,670)
Capital leases	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(20,700,795)</b>	<b>(3,122,512)</b>	<b>356,331</b>	<b>4,200,000</b>	<b>500,000</b>	<b>9,541,976</b>	<b>(9,225,000)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(3,876,651)</b>	<b>1,057,983</b>	<b>-</b>	<b>2,688,777</b>	<b>328,165</b>	<b>8,273,919</b>	<b>8,472,193</b>
<b>FUND BALANCES</b>							
Beginning of year	84,609,032	7,087,885	25	1,815,666	98,035	5,163,031	98,773,674
End of year	\$ 80,732,381	\$ 8,145,868	\$ 25	\$ 4,504,443	\$ 426,200	\$ 13,436,950	\$ 107,245,867

The accompanying notes are an integral part of this statement.

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

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

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

Net change in fund balances - total governmental funds (page 34) \$ 8,472,193

In the Statement of Activities, certain OPEB related inflows and outflows of resources are recognized in the current year, while others are deferred. The net effect of these OPEB related transactions are as follows:

Actual OPEB Expense	\$ 1,063,036	
Current year amortization of certain deferred outflows	(394,007)	
Current year amortization of certain deferred inflows	<u>767,642</u>	
		1,436,671

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.

2,331,107

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.

(59,868)

In the Statement of Activities, certain operating expenses, such as compensated absences (i.e., sick and annual leave), are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually *paid*). This year, sick and annual leave used exceeded the amounts earned by this amount.

(800,851)

The issuance of long-term debt (e.g., bonds and disaster loans payable) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Payment of principal on limited tax revenue bonds	-	
Payment of capital lease payable	870,314	
Amortization of deferred charge on defeasance	<u>-</u>	
		870,314

Internal service funds are used by management to charge the costs of risk management activities (i.e., self-insurance) to individual funds. The net revenue (loss) of the internal service funds are reported with governmental activities.

8,526,047

In the Statement of Activities, certain pension-related inflows and outflows of resources are recognized in the current year, while other are deferred. The net effect of these pension-related transactions are as follows:

Current year employer pension expense per the retirement system	(709,406)	
Current year pension expense - employee contributions paid by the Sheriff	(868,016)	
Current year amortization of certain pension-related deferred inflows and outflows	9,569	
Recognition of On-Behalf Payments made to pension plan by non-employer entities	4,268,941	
Deferral of current year pension contributions made by employer	<u>8,613,346</u>	
		11,314,434

Change in Net Position of Governmental Activities	<u>\$ 32,090,047</u>
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The accompanying notes are in integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Ad Valorem taxes	\$ 32,899,468	\$ -	\$ 32,899,468	\$ 32,868,292	\$ 31,176	\$ 33,275,500
Ad valorem taxes - payments in lieu of	124,665	-	124,665	124,700	(35)	123,000
Sales and use taxes	31,310,340	(158,665)	31,151,675	31,463,324	(311,649)	26,844,360
Intergovernmental	25,425,366	24,350	25,449,716	15,884,100	9,565,616	13,393,000
Service charges, fees, and commissions	63,883,263	(545,290)	63,337,973	63,319,923	18,050	56,419,877
Fines and forfeitures	-	-	-	-	-	2,500
Interest	244,550	-	244,550	193,100	51,450	310,000
Miscellaneous	3,985,026	-	3,985,026	4,030,925	(45,899)	4,085,500
<b>TOTAL REVENUES</b>	<b>157,872,678</b>	<b>(679,605)</b>	<b>157,193,073</b>	<b>147,884,364</b>	<b>9,308,709</b>	<b>134,453,737</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Executive	1,695,400	(123,509)	1,571,891	1,577,010	5,119	1,566,420
Management Services	36,347,930	1,226,040	37,573,970	38,210,962	636,992	33,427,259
Finance and Administrative	2,849,257	(9,813)	2,839,444	2,886,069	46,625	2,839,659
Fleet	-	-	-	-	-	-
Revenue & Taxation	3,630,617	(56,249)	3,574,368	3,625,500	51,132	3,775,975
Operations	21,905,516	(142,185)	21,763,331	21,760,429	(2,902)	22,908,804
Special Operations	14,302,669	573,810	14,876,479	14,927,049	50,570	6,047,723
Technical Services	12,525,045	(34,323)	12,490,722	12,565,422	74,700	13,270,472
Internal Management	175,681	23,047	198,728	198,734	6	561,931
Criminal Investigations	13,201,469	(129,992)	13,071,477	13,073,130	1,653	12,798,876
Special Investigations	9,081,493	(91,784)	8,989,709	9,053,332	63,623	9,225,000
Narcotics	(4,325)	4,325	-	-	-	-
Corrections	25,337,782	(197,166)	25,140,616	25,239,262	98,646	26,280,154
Non-departmental	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>141,048,534</b>	<b>1,042,201</b>	<b>142,090,735</b>	<b>143,116,899</b>	<b>1,026,164</b>	<b>132,702,273</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>16,824,144</b>	<b>(1,721,806)</b>	<b>15,102,338</b>	<b>4,767,465</b>	<b>10,334,873</b>	<b>1,751,464</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	3,581,938	-	3,581,938	3,593,225	(11,287)	3,876,000
Transfers out	(24,282,733)	-	(24,282,733)	(24,552,000)	269,267	(13,050,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(20,700,795)</b>	<b>-</b>	<b>(20,700,795)</b>	<b>(20,958,775)</b>	<b>257,980</b>	<b>(9,174,000)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>(3,876,651)</b>	<b>(1,721,806)</b>	<b>(5,598,457)</b>	<b>(16,191,310)</b>	<b>10,592,853</b>	<b>(7,422,536)</b>
<b>FUND BALANCE</b>						
Beginning of year	84,609,032	(1,926,806)	81,208,861	55,589,500	25,619,361	55,589,500
End of year	<b>\$ 80,732,381</b>	<b>\$ (3,648,612)</b>	<b>\$ 75,610,404</b>	<b>\$ 39,398,190</b>	<b>\$ 36,212,214</b>	<b>\$ 48,166,964</b>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	7,535,334	-	7,535,334	7,564,000	(28,666)	7,400,000
Service charges, fees, and commissions	7,678	-	7,678	7,950	(272)	13,500
Fines and forfeitures	-	-	-	-	-	-
Interest	16,520	-	16,520	14,100	2,420	15,000
Miscellaneous	-	-	-	-	-	500
TOTAL REVENUES	7,559,532	-	7,559,532	7,586,050	(26,518)	7,429,000
<b>EXPENDITURES</b>						
Current						
Public Safety						
Technical Services						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	1,821,432	(21,107)	1,800,325	1,853,050	52,725	2,094,100
Materials and supplies	31,017	(499)	30,518	33,900	3,382	83,000
Cost of goods sold	-	-	-	-	-	-
Travel	6,587	99	6,686	7,600	914	15,000
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	14,198	6,979	21,177	22,100	923	55,500
Intergovernmental	1,505,803	-	1,505,803	1,505,803	-	1,505,803
TOTAL EXPENDITURES	3,379,037	(14,528)	3,364,509	3,422,453	57,944	3,753,403
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	4,180,495	(14,528)	4,195,023	4,163,597	31,426	3,675,597
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(3,122,512)	-	(3,122,512)	(3,133,900)	11,388	(3,290,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,122,512)	-	(3,122,512)	(3,133,900)	11,388	(3,290,000)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	1,057,983	(14,528)	1,072,511	1,029,697	42,814	385,597
<b>FUND BALANCE</b>						
Beginning of year	7,087,885	(59,916)	7,147,801	7,147,802	(1)	6,922,146
End of year	\$ 8,145,868	\$ (74,444)	\$ 8,220,312	\$ 8,177,499	\$ 42,813	\$ 7,307,743

The accompanying notes are an integral part of this statement.

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

**PROPRIETARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2022**

	<b>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</b>
<b>ASSETS</b>	
Current Assets	
Cash and cash equivalents	\$ 7,291,824
Share of pooled assets - general pool	235,516
Total Current Assets	<u>7,527,340</u>
Non-Current Assets	
Investments	4,314,788
Receivables (net of allowance for uncollectibles)	-
Due from other funds	-
Prepays	257,146
Other assets	<u>-</u>
Total Non-Current Assets	<u>4,571,934</u>
<b>TOTAL ASSETS</b>	<b><u>12,099,274</u></b>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and other current liabilities	240,449
Due to other funds	2,238,799
Unearned revenue	-
Claims and judgments payable	<u>1,429,886</u>
Total Current Liabilities	<u>3,909,134</u>
Non-Current Liabilities	
Claims and judgments payable	6,616,656
Other	<u>-</u>
Total Non-Current Liabilities	<u>6,616,656</u>
<b>TOTAL LIABILITIES</b>	<b><u>10,525,790</u></b>
<b>NET POSITION</b>	
Restricted for:	
Claims and judgments	235,516
Unrestricted	1,337,968
<b>TOTAL NET POSITION</b>	<b><u>\$ 1,573,484</u></b>

The accompanying notes are an integral part of this statement.

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

**PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</b>
<b>OPERATING REVENUES</b>	
Service Charges	
Premiums	\$ 25,845,711
Miscellaneous	740,657
<b>TOTAL OPERATING REVENUES</b>	<b>26,586,368</b>
<b>OPERATING EXPENSES</b>	
Claims and judgments	21,516,599
Administrative expenses	883,662
Premiums	4,873,902
Miscellaneous	33,400
<b>TOTAL OPERATING EXPENSES</b>	<b>27,307,563</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(721,195)</b>
<b>NON-OPERATING REVENUES</b>	
Interest	22,242
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(698,953)</b>
<b>TRANSFERS IN</b>	9,225,000
<b>TRANSFERS OUT</b>	-
<b>CHANGE IN NET POSITION</b>	<b>8,526,047</b>
<b>NET POSITION</b>	
Beginning of year	(6,952,563)
End of year	<b>\$ 1,573,484</b>

The accompanying notes are an integral part of this statement.

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

**PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Premiums received from employer	\$ 19,974,039
Premiums received from employees	4,160,866
Premiums received from retirees and others	1,710,806
Receipts from subrogations	255,665
Claims refunds received	484,992
Claims and judgments paid	(26,534,800)
Administrative fees paid	(643,213)
Insurance premiums paid	(4,965,296)
Miscellaneous expenses paid	(33,400)
Amounts paid to other funds	2,038,799
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(3,551,542)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers in	9,225,000
Transfers out	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>9,225,000</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of investments	(9,961)
Maturities of investments	2
Interest received	22,242
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>12,283</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	5,685,741
<b>CASH AND CASH EQUIVALENTS</b>	
Beginning of year	1,841,599
End of year	<u>\$ 7,527,340</u>
<b>RECONCILIATION TO STATEMENT OF NET POSITION</b>	
Cash and cash equivalents	\$ 7,291,824
Share of pooled assets - general pool	235,516
TOTAL	<u>\$ 7,527,340</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	
Operating income (loss)	<u>\$ (721,195)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in assets:	
other assets	(91,394)
Increase (decrease) in liabilities:	
accounts payable	240,449
due to other funds	2,038,799
claims payable	(5,018,201)
other liabilities	-
Net adjustments	<u>(2,830,347)</u>
Net cash provided (used) by operating activities	<u>\$ (3,551,542)</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>	
Decrease in accounts receivable due to write-off of bad debt	\$ -
Effect on income for charges to bad debt expense	-
	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

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

**FIDUCIARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2022**

	<b>CUSTODIAL FUNDS</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 3,184,847
Share of pooled assets - general pool	201,704
Share of pooled assets - bureau pool	68,989,072
Due from other funds	-
<b>TOTAL ASSETS</b>	<b>72,375,623</b>
<b>LIABILITIES</b>	
Due to other funds	11,510
Due to taxing bodies and others	72,364,113
<b>TOTAL LIABILITIES</b>	<b>72,375,623</b>
<b>NET POSITION</b>	<b>\$ -</b>

The accompanying notes are an integral part of this statement.

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

**FIDUCIARY FUND  
STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>CUSTODIAL FUNDS JUNE 30, 2022</b>
<b>ADDITIONS</b>	
Tax, fines, commissions and other fees	\$ 1,085,739,958
Deposits:	
Sheriff's sales	15,688,622
Garnishments	4,026,313
Inmate deposits	2,348,202
Other	492,635
Amounts received from other funds	-
Interest	1,867,955
Total Additions	<u>1,110,163,685</u>
<b>REDUCTIONS</b>	
Deposits Settled To:	
Sheriff's General Fund	122,835,437
Taxing bodies and others	961,757,843
Litigants/defendants	12,463,004
Attorneys, appraisers, and others	4,506,375
Other Reductions:	
Commissary Sales Fund	-
Inmate withdrawals	1,328,275
Professional services	-
Amounts paid to other funds	1,301,937
Amounts abandoned to State	-
Bank service charges	1,268
Amounts pending distribution	5,969,546
Total Reductions	<u>1,110,163,685</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	-
Net position - beginning	<u>-</u>
Net position - ending	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

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

**Notes to the Financial Statements  
June 30, 2022**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Reporting Entity**

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

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

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

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

## NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

### 2. Description of Activities

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

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

### 3. Government-Wide and Fund Financial Statements

#### Government-Wide Financial Statements

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

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

#### Fund Financial Statements

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

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

## NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

governmental funds are reported as separate columns in the fund financial statements. The Sheriff reports the following "major" governmental funds:

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

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

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

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

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

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

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONTINUED)

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

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

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

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

### 5. Assets, Liabilities and Net Position/Fund Equity

#### *A. Cash and Investments*

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

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

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

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *B. Pooled Assets*

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

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

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

### *C. Interfund Receivables/Payables*

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

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

### *D. Inventories and Prepaid Items*

The cost of material and supplies acquired by governmental funds are recorded as expenditures at the time of purchase. It is management's opinion that the inventor of such materials and supplies at June 30, 2022 would not be material to the financial statements.

Payments made to vendors for services that will benefit periods beyond June 30, 2022, are recorded as prepaid items in both the government-wide and fund financial statements. These items will be recognized as expenses or expenditures when the benefit or expense is consumed rather than when purchased.

### *E. Deferred Outflows and Deferred Inflows of Revenues*

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

## NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

### *F. Capital Assets*

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

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

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

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

### *G. Right-to-Use Assets*

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

## NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *H. Compensated Absences*

It is the Sheriff's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since it is the Sheriff's policy to not pay any amounts when

employees separate from service to the Sheriff. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In accordance with GASB Codification Section C60, an additional liability is recorded for salary related payments associated with the future payment of compensated absences.

### *I. Long-term Obligations*

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

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

### *J. Fund Equity*

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

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

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

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

Sometimes the Sheriff will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Sheriff's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

## NOTE A - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONTINUED)

### *K. Use of Estimates*

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

### *L. Adoption of New Accounting Principles*

During the year, the Sheriff's Office implemented the provisions of GASB Statement No. 87, Leases. The objective of GASB 87 is to better meet the information needs of the financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The implementation of this standard had no impact on beginning net position.

The GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The adoption of this guidance had no impact on the financial statements.

The GASB issued Statement No. 91, *Conduit Debt Obligations*. The adoption of this guidance had no impact on the financial statements.

The GASB issued Statement No. 92, *Omnibus 2020*. The adoption of this guidance had no impact on the financial statements.

The GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The adoption of this guidance had no impact on the financial statements.

The GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*- an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. The adoption of this guidance had no impact on the financial statements.

### *M. Subsequent Events*

The Sheriff has evaluated subsequent events through December 28, 2022, the date the financial statements were available to issued. One subsequent event was identified as of this date (Footnote G).

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

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$2,331,107 difference are as follows:

Capital outlay	\$ 9,177,276
Depreciation expense	<u>(6,846,169)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position - governmental activities</i>	<u>\$ 2,331,107</u>

Another element of that reconciliation states that "The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase Net Position." The details of this \$59,868 are as follows:

In the statement of activities, only the *gain (loss) on the sale of capital assets* is reported. Thus, the change in net position differs from the change in fund balance by the following:

Cost of assets disposed of during the year	\$ (3,736,365)
Accumulated depreciation on assets disposed of	<u>3,676,497</u>
Net adjustment to increase (decrease) <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position - governmental activities</i>	<u>\$ (59,868)</u>

Finally, pension-related expenses are recognized in the fund financials in the year that they occur, but for the Government-wide financial statements, certain inflows and outflows of resources and pension expenses are recognized in the current year, while others are deferred and amortized in the future. The \$11,314,434 difference related to pension fund recognition is broken down as follows:

Current year employer pension expense per the Sheriff's Pension Fund	\$ (709,406)
Current year pension expense for employee contributions paid by the Sheriff	(868,016)
Current year amortization of certain pension-related deferred inflows and outflows	9,569
Recognition of On-Behalf Payments made to pension plan by non-employer entities	4,268,941
Deferrel of current year pension contributions made by the Sheriff	<u>8,613,346</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position - governmental activities</i>	<u>\$ 11,314,434</u>

## NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### 1. Budgetary Information

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

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

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

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

In accordance with the Louisiana Local Government Budget Act (LRS 39:1301), the procedures used by the Sheriff in establishing the budgetary data in the financial statements include public notices of the proposed budget, public inspections and hearings. The budget is then legally adopted by the Sheriff through a formal implantation letter. All amendments to the budget must also be approved by the Sheriff. Budget amounts included in the statements are as originally adopted or as finally amended by the Sheriff as of June 21, 2022.

### 2. Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 21, 2022. The most significant of the changes made are described below:

Revenues of the General Fund were increased by \$13,430,627. The largest changes were seen in service charges, fees and commissions, up \$6,900,046, sales and us taxes up \$4,618,964, miscellaneous revenues down \$54,575, and intergovernmental up \$2,491,100. Service charges and commissions went up \$7,197,285, due to an increase in sales tax commissions of \$6,749,188, an increase of \$446,100 in other commission, and an increase in of \$1,997 in fines and forfeitures. There was a decrease in civil and criminal fees of \$526,264. Intergovernmental revenues were up mainly due to an increase in reimbursed details and salaries of \$2,392,200 and a decrease in state supplemental pay decreasing \$369,100.

## NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures of the General Fund were increased by \$10,414,626. A breakdown by bureau follows:

<b>Fund/Bureau</b>	<b>Original Budget</b>	<b>Amendments</b>	<b>Final Budget</b>
General Fund			
Executive	\$ 1,566,420	\$ 10,590	\$ 1,577,010
Management Services	33,427,259	4,783,703	38,210,962
Finance and Administrative	2,839,659	46,410	2,886,069
Revenue and Taxation	3,775,975	(150,475)	3,625,500
Operations	22,908,804	(1,148,375)	21,760,429
Special Operations	6,047,723	8,879,326	14,927,049
Technical Services	13,270,472	(705,050)	12,565,422
Internal Management	561,931	(363,197)	198,734
Criminal Investigations	12,798,876	274,254	13,073,130
Special Investigations	9,225,000	(171,668)	9,053,332
Corrections	26,280,154	(1,040,892)	25,239,262
<b>Total</b>	<b>\$ 132,702,273</b>	<b>\$ 10,414,626</b>	<b>\$ 143,116,899</b>

The increase of \$4,783,703 in the Management Services Bureau resulted primarily from an increase in materials and supplies due to an active hurricane season.

The decrease of \$705,050 in the Technical Services Bureau was the result of a decrease in salaries and benefits of \$550,750 due to the number of open positions during the year.

The decrease of \$1,040,892 in the Corrections Bureau resulted from a decrease in salaries and benefits. Salaries and benefits were down due to the number of open positions during the year.

The decrease of \$171,668 in the Special Investigations Bureau resulted primarily from a decrease in salaries and benefits.

The increase of \$46,410 in the Finance and Administrative Bureau resulted primarily from an increase in salaries and benefits.

The increase of \$8,879,326 in the Special Operations Bureau was the result of an increase in salaries and benefits. The increase was a result of overtime worked in relation to an active hurricane season. The increase in capital outlay was due to the purchase of a new helicopter.

The increase of \$274,254 in the Criminal Investigations Bureau was the result of an increase in salaries and benefits. The increase was a result of the Internal Management Bureau merging with the Criminal Investigations Bureau.

The decrease of \$1,148,375 in the Operations Bureau was the result of a decrease in salaries and benefits. There were also decreases in all categories within this bureau.

The decrease of \$11,784,775 in Other Financing Sources (Uses) was caused by a decrease in Transfers in of \$282,775. Transfers out increased by \$11,502,000.

The end result of the above noted changes was to change of the originally budgeted deficit of \$7,422,536 to a projected deficit of \$16,191,310. The estimated ending fund balance of the general fund is budgeted at \$39,398,190 which is 27.5 percent of currently budgeted expenditures (higher than the target of 20.0 percent of operating expenditures).

The 911 Emergency Communications Special Revenue Fund (a major fund) had its revenue increase \$157,050 during the year. The budgeted expenditures of this fund were decreased by \$330,950. This decrease is made up of a

## NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

decrease in general operating expenditures of \$241,050, a decrease in materials and supplies of \$49,100 and a decrease of \$33,400 in capital outlay. The intergovernmental costs remained at \$1,505,803 (which is made up of reimbursements to the Parish Eastbank Fire Department for fire dispatchers and payments to the Cities of Kenner and Gretna for alternate PSAPs). Transfers out increased \$156,100 to reimburse the Sheriff's General Fund for police and EMS dispatchers, IT personnel, the 911 District Commander, the 911 District Clerk, the Training Coordinator, and the Quality Assurance/Quality Control Manager.

The Sheriff's Non-Major Special Revenue Funds with Budgets also had a few changes during the year. Overall, revenues increased by \$1,093,769, and expenditures increased by \$716,769. The net changes in revenues was primarily seen in 1) the Region 1 O&M Special Revenue Fund, which saw an increase in intergovernmental reimbursements of \$73,419, 2) the Commissary Sales Special Revenue fund, which saw an increase of \$551,800 in sales of good to inmates, and 3) the State Asset Forfeiture Special Revenue Fund, which saw an increase of \$50,000 in forfeitures.

The increase in expenditures is attributed to the net of 1) an increase of \$26,150 in Commissary Sales, primarily due to an increase of \$83,950 in capital outlay, 2) an increase of \$695,425 in the State Asset Forfeiture Special Revenue Fund, 3) an increase of \$73,419 in the Region 1 O&M Special Revenue Fund due to an increase in reimbursable costs at the regional communications towers, and 4) a decrease of \$54,300 in the Crime Lab Fees Special Revenue fund.

### 3. Expenditures in Excess of Appropriations

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

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

The Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General Fund presents a comparison of the legally adopted budget with actual data on the budgetary basis. Since accounting principles on the budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity difference in excess (deficiency) of revenues and other sources over expenditures and other uses for the year ended June 30, 2022, is presented below:

	<b>General Fund</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ (5,598,457)
Basis Difference	
To adjust for accrual of sales taxes and service charges, fees and commissions	703,955
To adjust for expenditures for unpaid invoices	(720,700)
To adjust for expenditures for payroll accrual	(887,351)
Timing Differences	
To adjust from encumbrances	2,625,902
To adjust for unearned grant revenue	-
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ (3,876,651)</u>

## NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

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

On the Non-Major Special Revenue Funds that adopt annual budgets, the same differences noted above exist between the actual data on a GAAP basis and actual data on the budgetary basis. A reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other resources over expenditures and other uses for the year ended June 30, 2022, is presented below.

	<b>Non-major Special Revenue</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis) - Non-Major Special Revenue Funds w/Budgets	\$ 70,755
Basis Difference	
To adjust for accrual of grant revenue	
To adjust for expenditures for unpaid invoices	512,229
Entity Differences	
To record excess (deficiency) of revenues and other sources over expenditures and other uses for non-budgeted funds	
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) - All Non-Major Special Revenue Funds	<u>\$ 582,984</u>

### 6. Negative Net Position/Deficit Fund Balances

At June 30, 2022, none of the Sheriff's funds had negative Net Position or deficit fund balances other than the LED Sinking Fund, which had a deficit fund balance of \$1,213.

## NOTE D - DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

### 1. Deposits with Financial Institutions and Investments

#### **Deposits with Financial Institutions**

The deposits at June 30, 2022, consisted of the following:

	<b>Cash</b>	<b>Certificates of Deposit</b>	<b>Other</b>	<b>Total</b>
Deposits in Bank Accounts per Balance Sheet	\$ 135,525,748	\$ -	\$ 16,900	\$ 135,542,648
Bank Balances of Deposits Exposed to Custodial Credit Risk:				
A. Uninsured and uncollateralized	\$ -	\$ -	\$ -	\$ -
B. Uninsured and collateralized with securities held by the pledging institution	-	-	-	-
C. Uninsured and collateralized with securities held by the pledging institution's trust department or agent but not in the Sheriff's name	-	-	-	-
Total Bank Balances Exposed to Custodial Credit Risk	\$ -	\$ -	\$ -	\$ -
Total Bank Balances - All Deposits	\$ 136,446,087	\$ -	\$ -	\$ 136,446,087

Petty cash is not required to be reported in the note disclosure; however, to aid in reconciling amounts reported on the Statement of Net Position to the amounts reported in this note, the Sheriff held \$16,900 in petty cash at June 30, 2022. Petty cash was in the General Fund and 911 Communications Fund. This makes up the Other Cash shown above.

#### **Investments**

##### **Custodial Credit Risk**

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

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

Type of Investment	Investments Exposed to Custodial Credit Risk		All Investments Regardless of Custodial Credit Risk Exposure	
	Uninsured, Unregistered, and Held by Counterparty	Uninsured, Unregistered, and Held by Counterparty's Trust Department or Agent by Not in the Entity's Name	Reported Amount	Fair Value
U.S. Instrumentalities Discount Notes	\$ 7,139,962	\$ -	\$ 7,139,962	\$ 6,727,395
Municipal Bonds	8,584,353	-	8,584,353	8,145,154
Commercial Paper	1,413,568	-	1,413,568	1,413,568
Total Categorized Investments	<u>\$ 17,137,883</u>	<u>\$ -</u>	17,137,883	16,286,117
Louisiana Asset Management Pool			11,975,115	11,975,115
Total Investments			<u>\$ 29,112,998</u>	<u>\$ 28,261,232</u>

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

**Concentration of Credit Risk**

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

LAMP (State Pool)	\$ 11,975,115	42.4%
US Treasury	3,241,413	11.5%
FNMA	3,250,922	11.5%
Issuers with Amounts Less Than 5 Percent	9,793,782	34.7%
	<u>\$ 28,261,232</u>	<u>100.0%</u>

**Credit Risk Investments**

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

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

<b>S&amp;P or Moody's Rating</b>	<b>Fair Value</b>
AAAm	\$ 13,388,683
AAA-	3,019,297
AA+	5,474,849
AA-	1,531,622
AA	1,111,378
Aaa	3,241,413
Aa3	493,990
	<u>\$ 28,261,232</u>

## **Interest Rate Risk**

In accordance with the Sheriff's investment policy, exposure to declines in fair values is managed by limiting the maturity of its investments to less than 3 years. At June 30, 2022, the average number of days to maturity of investments held was 398 days.

## **Fair Value Disclosures**

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

The Sheriff had the following recurring fair value measurements:

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

The following table set forth by level, within the fair value hierarchy, the Sheriff's fair value measurements at June 30, 2022:

<b>Type of Security</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Corporate Securities	\$ 1,898,129	\$ -	\$ -	\$ 1,898,129
Municipal Bonds	842,049	5,404,976	-	6,247,025
U.S. Government and Agencies	3,241,413	1,917,081	-	5,158,494
Commercial Paper, Money Markets and CDs	1,413,568	1,568,901	-	2,982,469
Total	<u>\$ 7,395,159</u>	<u>\$ 8,890,958</u>	<u>\$ -</u>	<u>\$ 16,286,117</u>

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

A reconciliation of pooled assets held in the General Pool at June 30, 2022 is presented below:

<b>Pooled Assets</b>	<b>General Pool</b>
Cash	\$ 43,234,468
Investments	24,798,210
Accrued Interest receivable	-
Less: unallocated interest and fiscal charges	(773)
Less: accounts payable	(61)
Net Pooled Assets	<u>\$ 68,031,844</u>

<b>Fund</b>	<b>Equity in Pool</b>
Major Funds	
General Fund	\$ 49,317,650
Communications Reserve Capital Project Fund	4,543,003
Buildings and Improvements Capital Project Fund	426,200
Non-Major Funds	
Special Revenue Funds	3,616,002
Debt Service	-
Capital Project Funds	9,691,769
Internal Service Funds	235,516
Fiduciary - Custodial Funds	201,704
Total Equity in Pool	<u>\$ 68,031,844</u>

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2022 is presented below:

<b>Pooled Assets</b>	<b>Bureau Pool</b>
Cash	\$ 69,279,800
NSF receivables	52,013
Less: unallocated interest and fiscal charges	(342,741)
Net Pooled Assets	<u>\$ 68,989,072</u>

<b>Fund</b>	<b>Equity in Pool</b>
Tax Collector Custodial Funds	
Miscellaneous Fees	\$ 340,619
Criminal Cash Bonds	3,764,794
\$15 Criminal Cash Fees	84,293
Fines	1,696,644
School Bus Safety Program	-
Property Tax	5,525,843
Sales Tax	57,576,879
LA Offset	-
Total Equity in Pool	<u>\$ 68,989,072</u>

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

### 3. Reconciliation of Deposits and Investments to Fund Financial Statements

The carrying amount of the deposits and investments noted above are displayed on the fund financial statements as follows:

<b>Fund/Pool</b>	<b>Cash and Cash Equivalents</b>	<b>Investments</b>
General Pool (See Footnote D.2)	\$ 43,234,468	\$ 24,798,210
Bureau Pool (See Footnote D.2) - Custodian Funds	69,279,800	-
General Fund	5,051,071	-
Major Governmental Funds	6,718,555	-
Non-major Governmental Funds	782,083	-
Internal Service Funds	7,291,824	4,314,788
Fiduciary - Custodial Funds	3,184,847	-
Total (See Footnote D.1)	<u>\$ 135,542,648</u>	<u>\$ 29,112,998</u>

Since Custodial Funds are not included in the government-wide statements, the deposit balances of \$135,542,648 shown above are reduced by \$72,464,647 (the amount of cash held in the Bureau Pool and in the Custodial funds) and then increased by \$7,575,578 (the amount of cash held in the Custodial Funds that are due to the Sheriff's office) to arrive at a cash balance of \$70,653,579. This is the amount of cash shown on the government-wide Statement of Net Position.

### 4. Receivables

Receivables at June 30, 2022 consist of the following:

	<b>General</b>	<b>Major Governmental Funds</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>	<b>Internal Service</b>	<b>Total</b>
Receivables:						
Ad Valorem taxes	\$ 171,055	\$ -	\$ -	\$ 171,055	\$ -	\$ 171,055
Sales taxes	5,504,594	-	-	5,504,594	-	5,504,594
Intergovernmental	11,957,271	3,241,909	281,408	15,480,588	-	15,480,588
Service charges, fees and commissions	10,448,352	-	-	10,448,352	-	10,448,352
Interest	-	-	-	-	-	-
Accounts and other	241,044	-	24,584	265,628	-	265,628
Subtotal	28,322,316	3,241,909	305,992	31,870,217	-	31,870,217
Less: Allowance for uncollectibles	-	-	-	-	-	-
Net Receivables - Governmental Funds	28,322,316	3,241,909	305,992	31,870,217	-	31,870,217
Add: Lease Receivables	516,681	-	-	516,681	-	516,681
Less: Receivables from Sheriff's Office Custodial Funds						
Ad Valorem taxes and costs	(270,944)	-	-	(270,944)	-	(270,944)
Sales taxes	(2,652,932)	-	-	(2,652,932)	-	(2,652,932)
Commissions on sales taxes	(4,592,376)	-	-	(4,592,376)	-	(4,592,376)
Fines and costs	(49,784)	-	-	(49,784)	-	(49,784)
	<u>(7,566,036)</u>	<u>-</u>	<u>-</u>	<u>(7,566,036)</u>	<u>-</u>	<u>(7,566,036)</u>
Net Receivables - Government-wide	\$ 21,272,961	\$ 3,241,909	\$ 305,992	\$ 24,820,862	\$ -	\$ 24,820,862

Intergovernmental receivables also include \$1,514,526 of 911 fees collected by the Parish of Jefferson from service providers that is owed to the Sheriff's 911 Emergency Communications Special Revenue Fund (see Note D.7).

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

**5. Capital Assets**

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

	Balance June 30, 2021	Additions	Deletions	Reclass & Transfers	Balance June 30, 2022
<b>Governmental Activities:</b>					
Capital Assets Not Being Depreciated					
Land	\$ 2,715,775	\$ -	\$ -	\$ -	\$ 2,715,775
Construction in progress	-	-	-	-	-
Total Capital Assets Not Being Depreciated	<u>\$ 2,715,775</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,715,775</u>
Capital Assets Being Depreciated:					
Buildings and improvements	\$ 73,071,085	\$ -	\$ -	\$ -	\$ 73,071,085
Furniture and fixtures	75,102,398	2,347,920	(2,171,001)	-	75,279,317
Vehicles and heavy equipment	41,788,777	6,508,733	(1,565,364)	-	46,732,146
Infrastructure	5,088,713	320,623	-	-	5,409,336
Total Capital Assets Being Depreciated	<u>195,050,973</u>	<u>9,177,276</u>	<u>(3,736,365)</u>	<u>-</u>	<u>200,491,884</u>
Less Accumulated Depreciation:					
Buildings and improvements	(24,526,207)	(1,796,312)	-	-	(26,322,519)
Furniture and fixtures	(71,893,554)	(1,903,307)	2,156,491	-	(71,640,370)
Vehicles and heavy equipment	(34,721,338)	(3,019,336)	1,520,006	-	(36,220,668)
Infrastructure	(1,015,650)	(127,215)	-	-	(1,142,865)
Total Accumulated Depreciation	<u>(132,156,749)</u>	<u>(6,846,170)</u>	<u>3,676,497</u>	<u>-</u>	<u>(135,326,422)</u>
Net Capital Assets Being Depreciated					
Buildings and improvements	48,544,878	(1,796,312)	-	-	46,748,566
Furniture and fixtures	3,208,844	444,613	(14,510)	-	3,638,947
Vehicles and heavy equipment	7,067,439	3,489,397	(45,358)	-	10,511,478
Infrastructure	4,073,063	193,408	-	-	4,266,471
Total Net Capital Assets Being Depreciated	<u>\$ 62,894,224</u>	<u>\$ 2,331,106</u>	<u>\$ (59,868)</u>	<u>\$ -</u>	<u>\$ 65,165,462</u>
Total Net Capital Assets - Governmental Activities	<u>\$ 65,609,999</u>	<u>\$ 2,331,106</u>	<u>\$ (59,868)</u>	<u>\$ -</u>	<u>\$ 67,881,237</u>

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

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

	<b>Depreciation Expense</b>
Governmental Activities	
Executive	\$ 1,735
Management Services	3,155,364
Finance and Administrative	1,257,099
Revenue & Taxation	14,106
Operations	552,723
Special Operations	879,372
Technical Services	673,558
Internal Management	177,576
Criminal Investigations	23,458
Special Investigations	80,729
Corrections	30,449
 Total Depreciation Expenses - Governmental Activities	 <u>\$ 6,846,169</u>

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

### 6. Taxes Paid Under Protest

The unsettled balance due to taxing bodies and others at June 30, 2022 includes \$2,623,969 paid under protest. This amount represents protested sales taxes of \$1,849,962 and protested ad valorem taxes of \$774,007. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LRS 47:2110) require the Tax Collector to pay interest at 2 percent per annum on the amounts held. These funds are held in the Tax Collector Custodial Fund pending resolution of the protest.

### 7. Operating and Maintenance Agreements

#### **Operating and Maintenance Agreements**

Under Parish Resolution No. 118115, dated December 15, 2011, the Sheriff is the administrator of the 911 Emergency Communication District, formerly run by the Parish. Effective January 1, 2012, the Sheriff took over the daily operations of the district. Under this agreement, the Parish continues to receive the 911 fees paid by citizens to their respective telephone companies. These fees are then remitted to the Sheriff in the month or quarter after collection. During, 2022, the Parish collected and remitted \$7,535,334 in current fees to the Sheriff. This amount is recognized as intergovernmental revenues in the 911 Emergency Communications Special Revenue Fund (see Note D.14).

The 911 Emergency Communications District has a maintenance and support agreement with Tiburon, Inc. for the various components of the 911 Computer-Aided Dispatch (CAD) System. When the system was installed, the Parish deferred a portion of the cost to this maintenance program. For 2022, the 911 Emergency Communications District paid the last payment of \$348,185 under this contract. The contract was renewed during 2017 for an additional five-year period.

The 911 District Viper-as-a-Service (VaaS) telecommunications system that has been implemented since 2016, was upgraded during the fiscal year 2020. The upgrade provided new equipment and software for the VaaS system. Under this agreement, the 911 District does not own the telephone switches and equipment. Instead, it is

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

subscribing for these services from the vendor (West Safety Solutions/Intrado Life & Safety Solutions) and is only required to pay a monthly service fee. Currently, the monthly fee is \$23,000 per month. During 2022, the 911 District expensed \$276,001 on this contract.

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

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

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

For 2022, the total amounts distributed under these agreements are as follows:

		Amount Distributed
Sheriff's General Fund	911 Police & EMS Dispatch/Train/QA/QC	\$ 2,796,258
Sheriff's General Fund	911 Commander & Clerk	110,241
Sheriff's General Fund	911 IT Technicians	216,013
		<u>3,122,512</u>
Jefferson Parish Eastbank Fire	Dispatch	1,247,223
City of Kenner PD	PSAP	211,000
City of Gretna PD	PSAP	47,580
Total Intergovernmental		<u>1,505,803</u>
Total		<u>\$ 4,628,315</u>

### 8. Leases

#### **Lessors Leases**

The Sheriff leases land/space associated with cell tower service providers and building space to local enterprises under agreements expiring at varying intervals until fiscal year 2030. The lease which totaled \$516,681 as of June 30, 2022, is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount of 2% using the current practical expedient.

The Sheriff also leases building space and land/tower space under noncancelable lease agreements which are determined to be short term leases under GASB 87 and recognized as revenue as payments are received. The total lease revenue for fiscal year 2022 is \$40,800.

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

### Leasee Leases

The Sheriff has negotiated various agreements to office space and antenna space within Jefferson Parish. The term of the leases extend in varying intervals through June 30, 2027. The lease agreements qualify as another than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of inception. The lease liabilities are measured at a discount rate of 2% using the current practical expedient. As a result of the leases, the Sheriff has recorded right-to-use lease assets with a total net book value of \$697,729 at June 30, 2022

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2022 are as follows:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 263,497	\$ 11,197	\$ 274,694
2024	175,688	7,887	183,575
2025	99,986	4,139	104,125
2026	101,934	2,191	104,125
2027	60,361	379	60,740
	<u>\$ 701,466</u>	<u>\$ 25,793</u>	<u>\$ 727,259</u>

### 9. Long-Term Debt

#### Direct Finance Agreement

In June 2017, the Sheriff entered into a finance purchase agreement with Motorola Solutions for the acquisition of 1,100 new APX6000 700/800 Mhz portable radios. The agreement qualifies as a finance purchase agreement for accounting purposes as title transfers at the end of the term. The term is for 5 years at zero percent interest with an annual installment of \$870,314 due beginning on August 1, 2018.

The annual requirements to amortize the finance purchase obligations outstanding at June 30, 2022 are presented in the following schedule:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>
6/30/2023	870,312	-
	<u>\$ 870,312</u>	<u>\$ -</u>
Total Payments		<u>\$ 870,312</u>

#### Compensated Absences

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

Sick leave is accrued at the rate of 10 to 15 days per year, according to the years of service. Sick leave is granted in total at the beginning of the fiscal year or on a prorated basis upon beginning employment if hired during the year.

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

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

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

The related pension costs associated with the future payment of compensated absences are computed at the rate of 23.00 percent. The accumulated liability as of June 30, 2022 is as follows:

	<b>Amount</b>
Annual and Sick Leave	\$ 2,569,072
Related pension costs	578,043
<b>Total</b>	<b>\$ 3,147,115</b>

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

### Changes in Long-Term Liabilities

The following is a summary of the changes in general long-term obligations for the fiscal year ended June 30, 2022:

<b>Type of Debt</b>	<b>Balance June 30, 2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2022</b>	<b>Due Within One Year</b>
Direct Finance Arrangement	\$ 1,740,626	\$ -	\$ (870,314)	\$ 870,312	\$ 870,312
Lease Obligations	224,341	672,293	(195,168)	701,466	263,497
Compensated Absences	2,346,263	4,459,626	(3,658,774)	3,147,115	3,147,115
Total OPEB Liability	34,569,879	323,481	(2,229,466)	32,663,894	-
(See Note F.2)					
Total Long-Term Debt	<b>\$ 38,881,109</b>	<b>\$ 5,455,400</b>	<b>\$ (6,953,722)</b>	<b>\$ 37,382,787</b>	<b>\$ 4,280,924</b>

Because most of the leave issued each year is used in the current fiscal year, the Sheriff considers the entire balance of compensated absences as due in less than one year. In addition, the total OPEB liability is related to future benefits and there are no plans to fund this liability in the near future. Thus, the government-wide Statement of Net Position includes the \$4,280,924 shown above as payable within one year and the remaining balances of \$33,101,863 is shown as due in more than one year. The General Fund will be used to liquidate the total OPEB liability.

### 10. Restrictions of Net Position and Fund Balance Components

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

#### **Net Position - Restricted for 911 Emergency Communications**

This reserve of \$8,145,868 represents the funds restricted for the purpose of operating and maintaining the 911 Emergency Communications District. These funds are remitted to the Sheriff under a cooperative endeavor agreement with the Parish and can only be spent on 911 District activities.

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

### **Net Position - Restricted for Claims and Judgments**

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

### **Fund Balance – Restricted for 911 Emergency Communications Operations and Maintenance**

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

### **Fund Balance - Restricted for Debt Service**

This amount represents the balance in the LED Debt Service Sinking Fund that is restricted to making principal and interest payments to the LED Limited Tax Revenue Bonds.

### **Fund Balance – Assigned to Communications Projects and Equipment**

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

### **Fund Balance – Assigned to Computer Equipment**

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

### **Fund Balance – Assigned to Other Capital Projects**

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

### **Fund Balance – Assigned to Corrections**

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

### **Fund Balance – Assigned to Contingencies**

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

### **Fund Balance – Assigned for Subsequent Year's Expenditures**

The amount \$10,804,790 represents the amount of currently available fund balance budgeted in the subsequent year as a funding source, which is included as assigned fund balance at June 30, 2022.

### **Fund Balance – Assigned for Other Law Enforcement Purposes**

These amounts represent the remaining fund balances in the specific Special Revenue, Debt Service or Capital Projects that have not been explained above. These fund balances are assigned for use in the purpose set forth in each governmental fund. Included in the various categories of fund balances are encumbrances that remained open at year end. In the General Fund, the assigned fund balance for Other law enforcement purposes is made up of open encumbrances totaling \$3,771,051.

### **Fund Balance – Unassigned**

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

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

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

	General	Major Governmental Funds	Other Governmental Funds	Total
Non-spendable	\$ -	\$ -	\$ -	\$ -
Restricted to:				
911 Emergency Communications	-	8,145,868	-	8,145,868
Debt Service	-	-	(1,213)	(1,213)
	-	8,145,868	(1,213)	8,144,655
Assigned to:				
Communications projects and equipment	-	4,504,443	-	4,504,443
Computer equipment	-	-	9,143,309	9,143,309
Other Capital Projects	-	426,200	-	426,200
Investigative Recording System	-	-	-	-
Corrections	-	-	782,537	782,537
Contingencies (emergencies)	7,000,000	-	-	7,000,000
Subsequent year's expenditures	10,804,790	-	-	10,804,790
Other law enforcement purposes	3,771,051	25	3,512,317	7,283,393
	21,575,841	4,930,668	13,438,163	39,944,672
Unassigned	59,156,540	-	-	59,156,540
Total Fund Balance	\$ 80,732,381	\$ 13,076,536	\$ 13,436,950	\$ 107,245,867

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

11. Interfund Transactions

**Interfund Receivables/Payables**

<b>Fund</b>	<b>Interfund Receivable</b>	<b>Interfund Payable</b>
General Fund	\$ 3,762,771	\$ 14,364
Major Funds		
Federal Grants Special Revenue Fund	-	1,164,148
911 Communications Fund	-	1,030
	-	1,165,178
Other Governmental Funds		
Multi Jurisdictional Task Force	-	11,843
Region 1 Communications O&M Special Revenue Fund	-	213,431
Crime Lab Fees Special Revenue Fund	14,364	-
LED Sinking Fund	-	1,213
State and Local Grants Special Revenue Fund	-	-
LLEBG and JAG Grants Special Revenue Fund	-	120,797
	14,364	347,284
Total Governmental Funds	3,777,135	1,526,826
Internal Service Funds		
Auto Loss and Professional Liability	-	372,461
Group Health and Life Insurance	-	1,866,338
	-	2,238,799
Custodial Funds		
Sheriff's Account	-	11,510
	-	11,510
Total All Funds	\$ 3,777,135	\$ 3,777,135

Amounts due to the General Fund from the various Custodial Funds are included in accounts receivable of the General Fund and in amounts due to taxing bodies and others in the Custodial Funds in the Fund Financial Statements. The amounts included sales tax receivables, ad valorem taxes receivable, fines, commissions, interest, etc. These amounts netted to \$7,566,280 and are eliminated in the conversion to the government-wide financial statements – See Note D.4.

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

### Interfund Transfers

A summary of interfund transfers by fund type for the fiscal year ended June 30, 2022 is as follows:

Fund		Transfers In	Transfers Out
General Fund	911 Emergency Communications	\$ 3,122,512	\$ -
	Communications Reserve Fund	-	4,200,000
	Buildings and Improvement Capital Fund	-	500,000
	Commissary Sales Fund	459,425	-
	Federal Grants	-	357,733
	State and Local Grants	-	-
	Project Income	-	-
	Investigative Recording System	-	9,000,000
	Computer Equipment Capital Project	-	1,000,000
	Auto Loss and General Liability Internal Svc	-	5,875,000
	Group Health and Life Internal Svc	-	3,350,000
		<u>3,581,937</u>	<u>24,282,733</u>
Major Funds			
911 Emergency Communications Fund	General Fund	-	3,122,512
Federal Grants Special Revenue	General Fund	357,733	-
Communications Reserve Fund	General Fund	4,200,000	-
Buildings and Improvement Fund	General Fund	500,000	-
		<u>5,057,733</u>	<u>3,122,512</u>
Other Governmental Funds			
Computer Equipment Capital Project	General Fund	1,000,000	-
Investigative Recording System	General Fund	9,000,000	-
Commissary Fund	General Fund	-	459,425
		<u>10,000,000</u>	<u>459,425</u>
Total Governmental Funds		<u>18,639,670</u>	<u>27,864,670</u>
Internal Service Funds			
Auto Loss and Professional Liability		5,875,000	-
Group Health and Life Insurance		3,350,000	-
		<u>9,225,000</u>	<u>-</u>
Total All Funds		<u>\$ 27,864,670</u>	<u>\$ 27,864,670</u>

The principal purpose of each transfer is as follows:

- 1) The 911 Communications Special Revenue Fund transferred \$3,122,512 to the Sheriff's General Fund to reimburse it for 911 Police and EMS Dispatchers, 911-related IT personnel, the 911 District Commander and Clerk, the Training Coordinator, and the Quality Assurance/Quality Control Manager salaries,
- 2) \$4,200,000 was transferred from the General Fund to the Communications Reserve Fund to pay for the lease of Motorola radios,
- 3) The General Fund transferred \$500,000 to the Buildings and Improvements Capital Fund,
- 4) The Commissary Sales Special Revenue Fund transferred \$459,425 to the General Fund (which was its budgetary surplus for the year),
- 5) Federal Grants cash matches totaled \$357,733,
- 6) \$9,000,000 was transferred from the General Fund to the Investigative Recording System Fund to pay for the purchase of body cameras and software,
- 7) The General Fund transferred \$1,000,000 to the Computer Equipment Capital Project Fund for the future purchases of laptops,
- 8) \$5,875,000 was transferred from the General Fund to the Auto Loss and General Liability Internal Service Fund as a one-time cash infusion, and

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

- 9) \$3,350,000 was transferred from the General Fund to the Group Health and Life Insurance Internal Service Fund as a one-time cash infusion into this fund to cover unanticipated losses.

### Interfund Elimination

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

## 12. Taxes and Commissions

### Ad Valorem Tax

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

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

The number of mills levied on the 2021 and 2020 tax rolls was 8.28. This is the maximum amount allowed under prevailing statutes. Each year, the Parish Assessor assesses the value of property throughout the Parish. Once the property is reassessed, the taxing agencies issue their tax levy up to the amount authorized. For 2022, ad valorem tax collections totaled \$32,899,468, which included current tax collections of \$32,734,198 and back taxes (taxes from prior years) of \$165,270. These amounts are recognized as revenue in the Sheriff's General Fund.

### Payments in Lieu of Taxes and Tax Abatements

As of June 30, 2022, the Sheriff provided tax abatements primarily through one program - the Payment in Lieu of Tax (PILOT) program. In addition, the State of Louisiana offers a number of programs that provide tax abatements within the Parish that the Sheriff operates in, including the Restoration Tax Abatement (RTA) Program, the Industrial Tax Exemption Program (ITEP), and the Enterprise Zone (EZ) Program. Details of each program follow.

- The Sheriff enters into ad valorem (property) tax abatement agreements with local businesses through the Parish's economic development arm - the Jefferson Parish Economic Development and Port District (JEDCO). JEDCO is authorized under LRS 34:2021 et seq, as well as LRS 39:991 to 1001, inclusive, and other constitutional and statutory authority to acquire, own, lease, rent, repair, renovate, improve, finance, sell and dispose of facilities that are determined by JEDCO to be instrumental to the removal of blight, the redevelopment of distressed areas, or to promote economic development through the creation of jobs, or to enhance the tax base of Jefferson Parish through the construction, renovation, or rehabilitation of improvements, other than for public utility facilities. JEDCO utilizes a **Payment in Lieu of Tax (PILOT) program**, which includes a sale-leaseback agreement on targeted facilities whereby JEDCO, a political subdivision exempt from property taxes, takes title to the property and leases the property back to the business. Rent or lease payments are then made to the local governments in lieu of ad valorem (property) taxes on the property. The amounts of the payments under the agreements are negotiated between JEDCO and the business and can result in partial or total tax abatements. The payments are then made over an agreed-upon number of years (typically anywhere from 3 to 20 years). JEDCO typically sets dollar investment thresholds, as well as job creation or retention goals within the agreement. Failure to comply with these thresholds can affect the amount of tax abatement on a go forward basis.

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

There are currently seven (7) active PILOT programs in the Parish. Payments received or due at June 30, 2022 under these PILOT agreements amounted to \$1,843,261 and were allocated to the following agencies:

Taxing Agency	2021 PILOT Payments
Jefferson Parish	\$ 1,129,974
Jefferson Parish School Board	\$ 450,933
Jefferson Parish Sheriff's Office	\$ 124,665
Jefferson Parish Coroner	\$ 22,434
East Jefferson Levee District	\$ 19,797
West Jefferson Levee District	\$ 95,458
	<u>\$ 1,843,261</u>

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

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

Under this program, the amount of the improvements (i.e., the "contract value") is not included in the tax assessment until the abatement period has ended and the property is assessed with the improvements taken into account. Because the Parish Assessor does not reassess the value of the property until the abatement period has expired, it is not possible to calculate the true amount of taxes abated in any one year. The amounts shown are the estimated maximum amount of taxes that would be abated if the full contract value as adjusted for depreciation were added to the assessed value (which would hardly ever be the case). The actual amount of taxes abated can be substantially less than what is noted. There were no new abatement contracts awarded in 2021 and at year end, there are 15 active RTA abatement contracts in the Parish.

- The **Industrial Tax Exemption Program (ITEP)** is a full, 100 percent exemption from local ad valorem (property) taxes as authorized in the Louisiana Constitution of 1974, Article VII, Part 2, Section 21(F), as amended by the Governor's Executive Order No. JBE 2016-26. Participating companies are eligible to receive an initial five (5) year exemption, plus the opportunity for a five (5) year renewal, for a total of ten (10) years of full exemption from local property taxes. The program is available only to manufacturers. Manufacturing businesses are defined as those with a North American Industry Classification System (NAICS) code of 31, 32, or 33. General categories include food manufacturers and manufacturers of durable and non-durable goods. The types of specific businesses eligible to receive ITEP exemptions are varied, including fertilizer and pesticide manufacturers, petrochemical manufacturers, industrial equipment and machinery manufacturers, and even breweries. Up until now, Louisiana has had no job creation or capital investment thresholds required for eligibility. The exemption applies to all improvements to land, buildings, machinery, equipment, and any other property that is part of the manufacturing process. Maintenance capital (i.e., property replacements and refurbishments) is also eligible for the exemption. The land on which the

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

manufacturing establishment is located is not eligible for the exemption. An advance notification of intent to apply for the tax exemption is filed with the Louisiana Office of Economic Development (LED) Office of Business Development. The LED then presents the application to the Louisiana Board of Commerce and Industry for review and approval. The applicant files an annual report with the Parish Assessor listing the exempted property so that it may be separately listed on the tax rolls.

While the ITEP program is still available and being used, the recent Governor's Executive Order has placed several limitations and new criteria on the ITEP program until the statute could be revisited. There were no new ITEP contracts awarded in 2021 and at year end, there are 115 active ITEP abatements in the Parish.

- The **Enterprise Zone (EZ) program** is a jobs program that gives tax incentives to a business hiring from certain specified targeted groups of individuals. The program is authorized under LRS 51:1787. Fifty (50) percent of the net new jobs created must be filled with individuals meeting one of the program's four certification requirements. The business does not need to be located in an Enterprise Zone, but merely creating additional jobs. Minimum qualifications require the business to create at least five (5) jobs within 2 years or to increase its nationwide workforce by 10 percent within one year, whichever is less. EZ incentives include income tax and corporate franchise tax credits at the state level, as well as partial sales/use tax rebates or refundable investment income tax credits on state and local sales taxes charged for construction materials, machinery and equipment during the stated project period. EZ incentives are in addition to other state-sponsored incentives, such as the ITEP or RTA program incentives. During 2021 and through year end, there were no companies claiming EZ refunds on local sales taxes from the Parish.

The amount of tax abatements granted during 2022 (which includes the 2021 property tax roll) under each program is as follows:

<b>Source/Tax Abatement Program</b>	<b>Type of Tax</b>	<b>Total Amount of Taxes Abated</b>	<b>Sheriff's Share of Abated Taxes</b>
<b>Parish/Local Abatements</b>			
Payment in Lieu of Tax (PILOT) Program	Ad Valorem	\$ 11,902,518	\$ 7,288,678
<b>State Level Abatements</b>			
Restoration Tax Abatement (RTA) Program	Ad Valorem	\$ 1,028,064	\$ 628,233
Industrial Tax Exemption Program (ITEP)	Ad Valorem	\$ 5,904,916	\$ 3,595,649
Enterprise Zone (EZ) Program	Sales Tax		

### Sales Tax

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 2022 was 9 ¾ percent. Of this 9 ¾ percent, 5 percent is levied by the State, 1 ½ percent is levied by the Jefferson Parish Public School System (a separate entity), 3 percent is levied by the Parish of Jefferson (a separate entity), and ¼ percent is levied by the Sheriff (via the Law Enforcement District). Of the 3 percent levied by the Parish, ½ of one percent is dedicated to the Jefferson Parish Public School System and 1/8 of one percent is dedicated to the Sheriff to finance the operations of the Law Enforcement District. In January 2001, based on a parish-wide election, the expiration date of the 1/8-cent tax was extended from 2011 to 2022. In April 2012, based on a parish-wide election, the ¼ cent Law Enforcement District sales tax was extended indefinitely (i.e., converted to a permanent tax).

### Commissions

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

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

the Sheriff received \$52,198,729 in commissions during 2022. After adjusting for accruals, the amount recognized in the General Fund as commission revenue in 2022 was \$53,194,318.

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

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

Tax/Distributed To	Sales Tax Rate	Annual Totals		
		Collections	Comissions	Amount Paid
<b>Jefferson Parish Public School System T</b>	<b>2.000%</b>			
Jefferson Parish Public School System		\$ 258,107,280	\$ (21,641,942)	\$ 236,465,338
		258,107,280	(21,641,942)	236,465,338
<b>Jefferson Parish Drainage M&amp;O Tax</b>	<b>0.167%</b>			
Jefferson Parish Finance Department		\$ 20,602,201	\$ (1,999,589)	\$ 18,602,612
City of Kenner		\$ 548,880	\$ (51,668)	\$ 497,212
City of Gretna		\$ 859,883	\$ (84,573)	\$ 775,310
City of Harahan		\$ 36,849	\$ (2,724)	\$ 34,125
City of Westwego		\$ 34,608	\$ (3,036)	\$ 31,572
Town of Grand Isle		\$ 46,856	\$ (4,096)	\$ 42,760
Town of Jean Lafitte		\$ 9,743	\$ (230)	\$ 9,513
		22,139,020	(2,145,916)	19,993,104
<b>Jefferson Parish Drainage/Sewerage Tax</b>	<b>0.333%</b>			
Jefferson Parish Finance Department		\$ 33,696,876	\$ (3,286,148)	\$ 30,410,728
City of Kenner		\$ 6,090,654	\$ (591,475)	\$ 5,499,179
City of Gretna		\$ 1,719,766	\$ (169,146)	\$ 1,550,620
City of Harahan		\$ 348,091	\$ (28,425)	\$ 319,666
City of Harahan-Bond		\$ -	\$ -	\$ -
City of Westwego		\$ 360,315	\$ (31,714)	\$ 328,601
Town of Grand Isle		\$ 93,711	\$ (8,192)	\$ 85,519
Town of Jean Lafitte		\$ 78,385	\$ (3,755)	\$ 74,630
		42,387,798	(4,118,855)	38,268,943
<b>Jefferson Parish General Tax</b>	<b>0.500%</b>			
Jefferson Parish Finance Department		\$ 49,837,074	\$ (4,851,318)	\$ 44,985,756
City of Kenner		\$ 9,692,681	\$ (935,386)	\$ 8,757,295
City of Gretna		\$ 2,533,743	\$ (248,671)	\$ 2,285,072
City of Harahan		\$ 577,411	\$ (46,726)	\$ 530,685
City of Westwego		\$ 590,422	\$ (51,907)	\$ 538,515
Town of Grand Isle		\$ 118,718	\$ (9,886)	\$ 108,832
Town of Jean Lafitte		\$ 132,192	\$ (5,977)	\$ 126,215
		63,482,241	(6,149,871)	57,332,370
<b>Jefferson Parish Law Enforcement Tax</b>	<b>0.125%</b>			
Jefferson Parish Finance Department		\$ 29,082	\$ (1,059)	\$ 28,023
City of Kenner		\$ 2,177,944	\$ (206,984)	\$ 1,970,960
City of Gretna		\$ 568,440	\$ (55,041)	\$ 513,399
City of Harahan		\$ 138,923	\$ (11,086)	\$ 127,837
City of Westwego		\$ 115,224	\$ (9,427)	\$ 105,797
Town of Grand Isle		\$ 29,984	\$ (2,506)	\$ 27,478
Town of Jean Lafitte		\$ -	\$ -	\$ -
Jefferson Parish Sheriff's Office		\$ 11,135,640	\$ -	\$ 11,135,640
		14,195,237	(286,103)	13,909,134
<b>Jefferson Parish Public Works Tax</b>	<b>0.500%</b>			
Jefferson Parish Finance Department		\$ 49,837,074	\$ (4,851,319)	\$ 44,985,755
City of Kenner		\$ 9,692,681	\$ (935,386)	\$ 8,757,295
City of Gretna		\$ 2,533,743	\$ (248,670)	\$ 2,285,073
City of Harahan		\$ 577,411	\$ (46,726)	\$ 530,685
City of Westwego		\$ 590,422	\$ (51,907)	\$ 538,515
Town of Grand Isle		\$ 118,718	\$ (9,886)	\$ 108,832
Town of Jean Lafitte		\$ 132,192	\$ (5,977)	\$ 126,215
		63,482,241	(6,149,871)	57,332,370

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

Tax/Distributed To	Sales Tax Rate	Annual Totals		
		Collections	Comissions	Amount Paid
<b>Jefferson Parish Sewerage Capital Tax</b>	<b>0.875%</b>			
Jefferson Parish Finance Department		\$ 72,426,842	\$ (6,853,994)	\$ 65,572,848
City of Kenner		\$ 15,245,602	\$ (1,448,894)	\$ 13,796,708
City of Gretna		\$ 3,979,072	\$ (385,287)	\$ 3,593,785
City of Harahan		\$ 972,462	\$ (77,604)	\$ 894,858
City of Westwego		\$ 806,568	\$ (65,991)	\$ 740,577
Town of Grand Isle		\$ 209,888	\$ (17,542)	\$ 192,346
Town of Jean Lafitte		\$ -	\$ -	\$ -
		93,640,434	(8,849,312)	84,791,122
<b>Law Enforcement District Tax</b>	<b>0.250%</b>			
City of Kenner		\$ 4,355,887	\$ -	\$ 4,355,887
City of Gretna		\$ 1,136,877	\$ -	\$ 1,136,877
City of Harahan		\$ 277,850	\$ -	\$ 277,850
City of Westwego		\$ 230,448	\$ -	\$ 230,448
Town of Grand Isle		\$ 59,967	\$ -	\$ 59,967
Town of Jean Lafitte		\$ 58,161	\$ -	\$ 58,161
Jefferson Parish Sheriff's Office		\$ 19,817,188	\$ -	\$ 19,817,188
		25,936,378	-	25,936,378
<b>New Orleans Airport Tax</b>				
City of Kenner		\$ 1,270,554	\$ (120,704)	\$ 1,149,850
City of New Orleans		\$ 1,270,554	\$ (120,704)	\$ 1,149,850
New Orleans Aviation Board		\$ 1,270,554	\$ (120,704)	\$ 1,149,850
		3,811,662	(362,112)	3,449,550
<b>Occupancy/Tourism</b>				
Jefferson Parish Finance Department		\$ 4,711,079	\$ (518,224)	\$ 4,192,855
City of Kenner		\$ 373,123	\$ (41,949)	\$ 331,174
City of Gretna		\$ 245,578	\$ (27,015)	\$ 218,563
City of Harahan		\$ -	\$ -	\$ -
City of Westwego		\$ 5,267	\$ (685)	\$ 4,582
Town of Grand Isle		\$ 65,540	\$ (7,209)	\$ 58,331
		5,400,587	(595,082)	4,805,505
<b>Occupational Licenses and Permits</b>				
Jefferson Parish Finance Department		\$ 12,582,254	\$ (1,882,876)	\$ 10,699,378
City of Kenner		\$ 107,737	\$ (12,839)	\$ 94,898
City of Westwego		\$ 508	\$ (55)	\$ 453
Town of Jean Lafitte		\$ 25,967	\$ (3,895)	\$ 22,072
Jefferson Parish Sheriff's Office		\$ -	\$ -	\$ -
		12,716,466	(1,899,665)	10,816,801
<b>Auto Rental Tax</b>		\$ -	\$ -	\$ -
Jefferson Parish Finance Department		\$ 294,554	\$ -	\$ 294,554
City of Kenner		\$ 294,554	\$ -	\$ 294,554
City of Westwego		\$ 294,554	\$ -	\$ 294,554
		883,662	-	883,662
<b>Costs and Fees</b>				
Jefferson Parish Sheriff's Office		\$ 9,608	\$ -	\$ 9,608
		9,608	-	9,608
		606,192,614	\$ (52,198,729)	553,993,885
<b>Commissions</b>				
Jefferson Parish Sheriff's Office		-	52,198,729	52,198,729
<b>Total Taxes and Licenses Distributed</b>	<b>4.750%</b>	\$ 606,192,614	\$ -	\$ 606,192,614

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

**Interest**

Jefferson Parish Public School System	-	-
Jefferson Parish Finance Department	-	-
City of Kenner	-	-
City of Kenner - Bond	-	-
City of Gretna	-	-
City of Harahan	-	-
City of Westwego	-	-
Town of Grand Isle	-	-
Town of Jean Lafitte	-	-
City of New Orleans	-	-
New Orleans Aviation Board	-	-
Jefferson Parish Sheriff's Office	-	-
	-	-

**Total Distribtuions**

<b>\$ 606,192,614</b>	<b>\$ -</b>	<b>\$ 606,192,614</b>
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**Recap by Taxing Entity (Taxes Only)**

	<b>Collections</b>	<b>Comissions</b>	<b>Amount Paid</b>
Jefferson Parish Public School System	\$ 258,107,280	\$ (21,641,942)	\$ 236,465,338
Jefferson Parish Finance Department	244,017,036	(24,244,527)	219,772,509
City of Kenner	30,464,935	(2,474,513)	27,990,422
City of Kenner - Bond	19,385,362	(1,870,772)	17,514,590
City of Gretna	13,577,102	(1,218,403)	12,358,699
City of Harahan	2,928,997	(213,291)	2,715,706
City of Westwego	3,028,336	(214,722)	2,813,614
Town of Grand Isle	743,382	(59,317)	684,065
Town of Jean Lafitte	436,640	(19,834)	416,806
City of New Orleans	1,270,554	(120,704)	1,149,850
New Orleans Aviation Board	1,270,554	(120,704)	1,149,850
Jefferson Parish Sheriff's Office	30,962,436	52,198,729	83,161,165
	<b>\$ 606,192,614</b>	<b>\$ -</b>	<b>\$ 606,192,614</b>

Per the schedule above, the Sheriff received a total of \$30,962,436 in taxes, licenses, permits and costs during 2022. After adjusting for accruals, the amount recognized in the General Fund as sales tax revenue in 2022 was \$31,310,340.

**NOTE D - DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)****13. State Revenue Sharing**

As the Ex-Officio Tax Collector, State Revenue Sharing funds provided by Article 7, § of the State Constitution totaling \$8,298,578 were received during the year and distributed by the Tax Collector Custodial Fund as follows:

<u>Agency</u>	<u>Amount</u>
State:	
Treasurer (East Jefferson Levee District)	\$ 417,276
Jefferson Parish:	
Coroner	99,504
Council	3,755,215
Public School System	1,774,284
Sheriff	1,294,426
Other:	
West Jefferson Levee District	717,812
Various State Pension Plans	276,256
	<u>\$ 8,334,773</u>

**14. Service Charges and Fees****911 Fees**

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

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

Current year revenues for these 911 fees totaled \$7,535,334. This is the net of \$7,688,440 in remittances from the Parish, a reversal of prior year receivables of \$(1,667,632), and an accrual of current year receivables of \$1,514,526 (see Note D.4). The receivables result from some of the 911 service providers remitting on a quarterly or annual basis, rather than monthly.

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

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

The Sheriff is negotiating with the Parish administration on the amount of operating and maintenance costs the 911 District should be held accountable for. In February 2021, the decision was made between the Sheriff and Parish Administration that the Sheriff's 911 Fund would pay for a fourth of the operating and maintenance costs for the building the 911/Emergency Operations Center is housed. During 2022, the Sheriff's 911 Fund has paid \$146,221 on these types of costs.

## NOTE E - CONTINGENCIES

### 1. Risk Management

The Statement of Net Position includes a liability for claims and judgements payable of \$8,046,542. This amount relates to the self-insurance activities of the Sheriff's Auto Loss and General Liability Program and its Group Health and Life program. A breakdown of this liability and a description of each program follows.

	<b>Auto Loss and General Liability</b>		<b>Group Health and Life</b>		<b>Total</b>
Claims and judgements payable	\$	6,616,656	\$	1,429,886	\$ 8,046,542
Less: amount included in accounts payable		-		-	-
Total Claims and Judgements Payable	\$	6,616,656	\$	1,429,886	\$ 8,046,542

#### **Auto Loss and General Liability**

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

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

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

At June 30, 2022, the Auto Loss and General Liability Internal Service Fund had a net position of \$1,240,407, after accruing an estimated \$6,616,656 in claims and judgments payable (\$5,799,507 for auto loss and \$817,149 for professional liability). This includes liabilities for claims incurred but not reported of \$443,750 for auto claims and \$73,125 for professional liability claims. These liabilities are based on the requirements of GASB Codification Section C50-Claims and Judgments, which requires a liability for claims be recorded in information prior to the issuance of the financial statements indicated that it is probable and the loss can be reasonably estimated.

Loss development factors are used by management to estimate the ultimate liabilities, however, because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in exact amounts. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

Claims against the Sheriff totaled approximately \$3,623,813 during the current fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$6,616,656 left to pay. The fund has assets of \$8,329,524 at June 30, 2022

**NOTE E - CONTINGENCIES (CONTINUED)**

available to pay these claims. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

<b>Fiscal Year</b>	<b>Claims Payable July 1,</b>	<b>Current Year Claims and Changes in Estimates</b>	<b>Claim Payments</b>	<b>Claims Payable June 30,</b>
2019-2020	7,107,174	2,309,656	(3,461,508)	5,955,322
2020-2021	5,955,322	8,287,080	(3,648,230)	10,594,172
2021-2022	10,594,172	3,623,813	(7,601,329)	6,616,656

**Group Health and Life Insurance**

The Sheriff provides health, accident and life insurance to its employees. Under this program, which is administered by a service agent, the Sheriff is self-insured for its claims reported during the year up to the “stop-loss” amount of \$250,000 (plan year 2021) and \$300,000 (plan year 2022) per person. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee’s classification. These interfund “premiums” are treated as an “inter-fund service” and are shown on the fund financial statements as an expenditure to the General Fund and revenue to the Internal Service Fund. Excess liability for claims over the stop-loss is provided for through a commercial insurance carrier.

For claim loss year 2021, there were three claims amounting to a total of approximately \$1,676,000 that exceeded the stop loss amount of \$275,000 by \$851,000, which has been reimbursed in the amount of \$237,000 with approximately \$614,000 remaining outstanding. For claim loss year 2022, there was one claim of approximately \$565,000 that breached the stop loss amount of \$300,000 and the aggregate limit of \$100,000 by approximately \$165,000 which is still pending reimbursement.

Any amount over the stop-loss amount will be reimbursed through our excess coverage. At June 30, 2022, a liability of \$1,429,886 has been accrued, which represents the amount of claims reported to the service agent but not yet paid and the amount of the claims incurred but not reported. The fund has assets of \$3,534,234 at June 30, 2022 available to pay these claims.

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

<b>Fiscal Year</b>	<b>Claims Payable July 1,</b>	<b>Current Year Claims and Changes in Estimates</b>	<b>Claim Payments</b>	<b>Claims Payable June 30,</b>
2019-2020	1,564,020	24,327,509	(22,744,825)	3,146,704
2020-2021	3,146,704	21,857,240	(22,533,373)	2,470,571
2021-2022	2,470,571	16,843,696	(17,884,381)	1,429,886

## NOTE E - CONTINGENCIES (CONTINUED)

### 2. Litigation

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

As a result of such review, loss contingencies, which could be reasonably estimated, have been categorized as "probable", "reasonably possible", and "remote", as defined in Governmental Accounting Standards Board Codification Section C50 – Claims and Judgments. Loss contingencies amounting to \$10,594,172 categorized as "probable" have been accrued in the Auto Loss and General Liability Internal Service Fund (see Note E.1 above).

### 3. Federal Assistance

The Sheriff participates in certain federal financial assistance programs. The programs have been audited in accordance with the Single Audit Act and OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200). Audits of prior years have not resulted in any disallowance of costs; however, the grantor agency may provide for further examinations. Based on past experience, the Sheriff believes that further examinations would not result in any material disallowed costs.

#### **Hurricane Ida (4611-DR-LA)**

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

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

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

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

As of June 30, 2022, claims totaling \$9,448,821 have been initially estimated, of which \$54,025 have been formally filed with FEMA and "obligated". Claims amounting \$9,394,796 are in various stages of being screened, FEMA peer reviewed, and authorized for claim submittal. A majority of the claims estimated are related to the Sheriff's Office performance of emergency protective measures, which are taken before, during, and after a disaster to eliminate and

**NOTE E - CONTINGENCIES (CONTINUED)**

reduce an immediate threat to life, public health, or safety, as well as to eliminate and or reduce an immediate threat of significant damage to public and private property.

## NOTE F - OTHER INFORMATION

### 1. Pension Plan

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

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

### **General Information about the Pension Plan**

#### **Plan Description/Benefits Provided**

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

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

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

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

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

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

## **NOTE F - OTHER INFORMATION (CONTINUED)**

### **Disability Benefits**

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

### **Survivor Benefits**

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

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

### **Back-Deferred Retirement Option Plan (Back-DROP)**

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

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

### **Cost of Living Adjustments**

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

## NOTE F - OTHER INFORMATION (CONTINUED)

### Contributions

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

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

For the year ended June 30, 2022, the contractually required composite contribution rate was 12.25% of annual payroll. The employee's rate is 10.25 per cent (effective July 1, 2013). For those employees hired before July 1, 1999, the Sheriff contributes 7.00 percent of the employee's 10.25 percent share and the employee contributes 3.25 percent. For those employees hired after July 1, 1999, the employee is responsible for the entire 10.25 percent.

Also, in accordance with State Statutes, the LSPRF received ad valorem taxes, insurance premium taxes, and state revenue sharing funds from various agencies. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not consider special funding situations. Non-employer contributions are recognized as revenue by the fund and are excluded from pension expense for the year. The Sheriff's proportionate share of these non-employer contributions totaled \$4,268,941 during the measurement period. This amount is recognized in the government-wide financial Statements as On-Behalf Payments from Contributing Entities and is included in operating grants and contributions on the Statement of Activities.

Employer and employee contributions to LSPRF for fiscal year 2022 were as follows:

Source	Amount	Covered Payroll	Percent of Covered Payroll
Employee	\$ 6,550,887	\$ 63,908,823	10.25%
Employer	7,833,358	63,908,823	12.25%

In addition to the required employer contributions shown above, the Sheriff paid \$779,988 of the employee's required contributions for those employees hired prior to July 1, 1999, which equates to 7.0% of their 10.25% contribution rate. This brings the Sheriff's total payment to the LSPRF during 2022 to \$8,613,346.

### **Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the Sheriff reported an asset of \$4,579,777 for its proportionate share of the LSPRF Net Pension Liability (NPL). The NPL for LSPRF was measured as of June 30, 2021, and the total pension asset used to calculate the NPL was determined based on an actuarial valuation as of that date. The Sheriff's proportion of the NPL was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined. As of June 30, 2021, the most recent measurement date, the Sheriff's proportion was 9.241801%, a decrease of 0.065158 from the June 30, 2020 proportion.

For the year ended June 30, 2022, the Sheriff recognized a total pension expense of \$1,564,117. This amount was made up of the following:

# **NOTE F - OTHER INFORMATION (CONTINUED)**

<b>Components of Pension Expense</b>	<b>Amount</b>
Sheriff's pension expenses per the LSPRF	\$ 1,266,450
Sheriff's amortization of its change in proportionate share	(557,044)
Sheriff's amortization of actual contributions over its proportionate share of contributions	(13,305)
Employee contributions paid for by the Sheriff	868,016
<b>Total Pension Expense Recognized by Sheriff</b>	<b>\$ 1,564,117</b>

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

<b>Description</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
a) Differences between expected and actual experience	\$ -	\$ 6,376,945
b) Changes in assumptions	14,093,141	-
c) Net difference between projected and actual earnings on pension plan investments	-	41,357,311
d) Changes in proportion to NPL	594,785	3,127,811
e) Differences between the Sheriff's contributions and its proportionate share of contributions	(32,605)	38,877
f) Sheriff contributions subsequent to the June 30, 2021 measurement date	8,613,346	-
	<b>\$ 23,268,667</b>	<b>\$ 50,900,944</b>

Deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the measurement date (\$8,613,346) will be recognized as a reduction of the LSPRF NPL in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, which net to (\$36,245,623) will be recognized in pension expense as follows:

<b>Fiscal Year Ended June 30,</b>	<b>Amount of Amortization</b>
2023	\$ (7,441,810)
2024	(6,728,633)
2025	(8,718,325)
2026	(13,356,855)

## NOTE F - OTHER INFORMATION (CONTINUED)

### Actuarial Assumptions

The total pension liability for LSPRF in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurements:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.90% net of investment expense
Discount Rate	6.90%
Projected Salary Increases	5.0% (2.50% inflation and 2.5% merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Mortality Rates - Disabled	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2021 - 5 yrs, 2020 - 6 yrs, 2019 - 6 yrs, 2018 - 6 yrs 2017 - 7 yrs, 2016 - 7 yrs
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the LSPRF and includes previously granted costs of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees, as they were deemed not to be substantively automatic.

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

## NOTE F - OTHER INFORMATION (CONTINUED)

<b>Asset Class</b>	<b>Target Asset Allocation</b>	<b>Real Return Arithmetic Basis</b>	<b>Long-term Expected Real Rate of Return</b>
Equity Securities	62.0%	7.08%	4.39%
Bonds	23.0%	1.44%	0.36%
Alternative Investments	15.0%	4.38%	0.57%
Total	<u>100.0%</u>		<u>5.32%</u>
Inflation			<u>2.55%</u>
Expected Arithmetic Rate of Return			<u>7.87%</u>

**Discount Rate.** The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rates and that employer contributions from participating employers will be made at actuarially determined rates approved by PRSAC, taking into consideration the recommendation of the LSPRF's actuary. Based on those assumptions, the LSPRF's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Proportionate Share the Net Pension Liability (Asset) to Changes in the Discount Rate.** The following presents the Sheriff's proportionate share of the net pension liability (asset) using the current discount rate of 6.90%, as well as what the Sheriff's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage higher than the current rate.

	<b>1.0% Decrease</b>	<b>Current Discount Rate</b>	<b>1.0% Increase</b>
	<b>5.90%</b>	<b>6.90%</b>	<b>7.90%</b>
Sheriff's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 50,285,476</u>	<u>\$ (4,579,777)</u>	<u>\$ (50,319,894)</u>

**Pension Plan Fiduciary Net Position.** Detailed information about LSPRF's fiduciary net position is available in the separately issued 2020 financial report. This report can be found on the Louisiana Legislative Auditor's website ([www.la.la.gov](http://www.la.la.gov)) in the database of reports under Control No. 72140763 – Louisiana Retirement Systems – Sheriffs.

**Payables to the Pension Plan.** At June 30, 2022, the Sheriff had \$0 in payables to LSPRF for the June 2022 employee and employer legally required contributions.

### 2. Other Post-Employment Benefits (OPEB)

#### **Plan Description**

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

## NOTE F - OTHER INFORMATION (CONTINUED)

### Benefits Provided

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

The life insurance amounts in force while employees are active are reduced by 50% upon retirement. Life insurance amounts are further reduced by a reduction formula as follows: amounts are reduced by 35% at age 65, reduced by 50% at age 70 and reduced by 65% at age 75. The retiree pays 100% of the "cost" for post-retirement life insurance, but it is only a partially unblended rate and there is thus an implied subsidy by the employer. That partially unblended rate has been completely "unblended" using the mortality table assumption in this valuation as a benchmark (described above under "Mortality") to determine the actual cost borne by the employer. The employer actually pays an implicit subsidy for the post-retirement life insurance which is more than the rate paid by the retiree. Based on historical experience, we have also assumed that 7.2% of retirees decline life insurance coverage.

### Employees Covered by Benefit Terms

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

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

### Total OPEB Liability

The Sheriff's total OPEB liability of \$32,663,894 was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date.

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

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount Rate	2.16% annually, net of OPEB plan investment expense, including inflation (as of immediately preceding measurement date) 3.54% annually, net of OPEB plan investment expense, including inflation (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% for 10 years and 4.5% thereafter

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

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

The demographic actuarial assumptions noted above were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2022.

## NOTE F - OTHER INFORMATION (CONTINUED)

### Changes in the Total OPEB Liability

Balance at June 30, 2021	\$ 34,569,879
Changes for the year:	
Service cost	443,799
Interest	722,631
Differences between expected and actual experience	3,644,219
Changes in assumptions	(4,487,168)
Benefits payments, net transfers, and direct expenses	(2,229,466)
Net changes	(1,905,985)
Balance at June 30, 2022	32,663,894

**Sensitivity of the total OPEB liability to changes in the discount rate** – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54 %) or 1-percentage-point higher (4.54 %) than the current discount rate:

	1.0% Decrease (2.54%)	Current Discount Rate (3.54%)	1.0% Increase (4.54%)
Total OPEB Liability \$	39,476,056	\$ 32,663,894	\$ 27,405,782

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

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB Liability \$	28,067,199	\$ 32,663,894	\$ 38,673,248

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

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$792,795. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resource	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,310,321	\$ (4,714,659)
Change is assumptions	2,109,267	(4,475,612)
Total	\$ 8,419,588	\$ (9,190,271)

## NOTE F - OTHER INFORMATION (CONTINUED)

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

<u>Years ending June 30,</u>	<u>Expense</u>
2023	(373,635)
2024	(373,635)
2025	(373,635)
2026	(373,635)
2027	(373,635)
Thereafter	1,097,492

### 3. Deferred Compensation Plan

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

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

### 4. Uncertainties

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

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

### 5. Accounting and Reporting Pronouncements

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

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

The GASB issued Statement No. 99, *Omnibus 2022*. The requirements of this Statement are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain

## NOTE F - OTHER INFORMATION (CONTINUED)

- provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
  - The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The GASB issued Statement No. 100, *Accounting Changes and Error Corrections* - an amendment of GASB Statement No. 62. The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The GASB issued Statement No. 101, *Compensated Absences*. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

## NOTE G - SUBSEQUENT EVENT

### 1. Severe Weather Event - December 14, 2022

On December 14, 2022, Jefferson Parish experienced severe weather which resulted in one or more tornados, causing extensive damage to homes and businesses in specific areas. The Sheriff's Office experiences significant damage to one or more buildings, which are utilized for training, instruction, range qualification, and other operations. At this time the Sheriff's Office is involved in the mitigation of the above referenced damage and also in the process of obtaining damage assessments. The Sheriff's Office plans to work with Jefferson Parish and affected municipalities to request federal assistance through the state by contributing damage assessment cost estimates. Based on information obtained from Jefferson Parish, the threshold for this event is approximately \$2,000,000.

**REQUIRED SUPPLEMENTARY INFORMATION**

**NET PENSION LIABILITY SCHEDULES**



JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

Schedule 1

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

	(1) 2022	(1) 2021	(1) 2020	(1) 2019	(1) 2018	(1) 2017	(1) 2016	(1) 2015	(1) 2014	2013
Sheriff's proportion of the net pension liability (asset)	9.241801%	9.306959%	10.249954%	10.405062%	10.346951%	9.983099%	10.065721%	9.950224%	9.989370%	-
Sheriff's proportionate share of the net pension liability (asset) \$	(4,579,777)	\$ 64,414,888	\$ 48,484,630	\$ 39,899,755	\$ 44,805,129	\$ 63,361,681	\$ 44,868,126	\$ 39,402,939	\$ 66,948,202	-
Sheriff's covered payroll \$	67,359,980	\$ 68,707,996	\$ 71,635,886	\$ 71,615,112	\$ 71,668,047	\$ 68,179,704	\$ 66,737,336	\$ 63,696,949	\$ 64,129,338	-
Sheriff's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-6.80%	93.75%	67.68%	55.71%	62.52%	92.93%	67.23%	61.86%	104.40%	-
Plan fiduciary net position as a percentage of the total pension liability	101.04%	84.73%	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%	77.22%	-

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

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

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

Schedule 2

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

		(1) 2022	(1) 2021	(1) 2020	(1) 2019	(1) 2018	(1) 2017	(1) 2016	(1) 2015	(1) 2014	(1) 2013
Sheriff's contractually required contribution	(2)	7,833,358	8,251,369	8,411,191	8,773,878	9,130,933	9,496,024	9,374,721	9,509,966	\$ 8,847,635	\$ 8,497,140
Contributions by Sheriff in relation to the contractually required contribution		7,833,358	8,246,150	8,411,191	8,775,770	9,130,931	9,496,022	9,374,428	9,509,966	8,848,519	8,495,673
Contribution deficiency (excess)	(3)	\$ -	\$ 5,219	\$ -	\$ (1,892)	\$ 2	\$ 2	\$ 293	\$ 0	\$ (884)	\$ 1,467
Sheriff's covered payroll	\$	63,908,823	\$ 67,359,980	\$ 68,707,996	\$ 71,635,886	\$ 71,615,112	\$ 71,668,047	\$ 68,179,704	\$ 66,737,336	\$ 63,696,949	\$ 64,129,338
Contractually required contributions as a percentage of covered payroll		12.25%	12.25%	12.25%	12.25%	12.75%	13.25%	13.75%	14.25%	13.89%	13.25%

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

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

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

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

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

**Schedule 3**

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

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

**Notes to Schedule:**

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

Changes of Assumptions.	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>FY 2020</b></u>	<u><b>FY 2019</b></u>	<u><b>FY 2018</b></u>
Discount	3.54%	2.16%	2.21%	3.50%	3.50%
Mortality	RP-2014	RP-2014	RP-2014	RP-2000	RP-2000
Trend	Variable	Unstable	Unstable	5.50%	5.50%

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

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

**Schedule 4**

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

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

**Notes to Schedule:**

Valuation Date 7/1/2021

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

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

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

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

## **COMBINING STATEMENTS NON-MAJOR GOVERNMENTAL FUNDS**

### ***SPECIAL REVENUE FUNDS***

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

#### **COMMISSARY SALES FUND**

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

#### **USPS ASSET FORFEITURE FUND**

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

#### **STATE ASSET FORFEITURE FUND**

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

#### **RUDE PROGRAM**

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

#### **WIDOWS AND ORPHANS**

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

#### **RECREATION AND RELIEF FUND**

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

#### **DEPUTY SCHOLARSHIP FUND**

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

#### **REGION 1 COMMUNICATIONS O & M**

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

#### **RESERVE DEPUTIES OPERATING FUND**

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

#### **CRIME LAB FEES FUND**

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

#### **DRUG ENFORCEMENT FUND**

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

## **COMBINING STATEMENTS NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)**

### **MULTI-JURISDICTIONAL TASK FORCE**

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

### **PROJECT INCOME**

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

### **STATE AND LOCAL GRANTS**

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

### **LOCAL LAW ENFORCEMENT BLOCK GRANT PROGRAM**

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

## ***DEBT SERVICE FUNDS***

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

### **LED SINKING FUND**

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

## ***CAPITAL PROJECT FUNDS***

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

### **COMPUTER EQUIPMENT**

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

### **INVESTIGATIVE RECORDING SYSTEM**

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

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2022

FUND	ASSETS								
	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS GENERAL POOL	INVESTMENTS	RECEIVABLES			DUE FROM OTHER FUNDS	INVENTORY	TOTAL ASSETS
				ACCOUNTS RECEIVABLE	ACCRUED INTEREST	DUE FROM OTHER GOVERNMENTS			
<b>SPECIAL REVENUE</b>									
Commissary Sales	\$ -	\$ 785,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 785,533
USPS Asset Forfeiture	-	-	-	-	-	-	-	-	-
State Asset Forfeiture	-	1,209,068	-	-	-	-	-	-	1,209,068
RUDE Program	-	250,843	-	-	-	-	-	-	250,843
Widows and Orphans	-	6,971	-	-	-	-	-	-	6,971
Recreation and Relief	-	42,010	-	-	-	-	-	-	42,010
Deputy Scholarship	-	16,690	-	-	-	-	-	-	16,690
Region 1 Communications O & M	-	-	-	-	-	215,002	-	-	215,002
Reserve Deputies Operating Fund	-	243,172	-	-	-	-	-	-	243,172
Crime Lab Fees	-	945,965	-	24,584	-	-	14,364	-	984,913
Drug Enforcement Fund	782,083	-	-	-	-	-	-	-	782,083
Multi-Jurisdictional Task Force	-	-	-	-	-	15,356	-	-	15,356
Project Income	-	-	-	-	-	-	-	-	-
State and Local Grants	-	409	-	-	-	38,560	-	-	38,969
Local Law Enforcement Block Grants & JAG Grants	-	115,341	-	-	-	12,490	-	-	127,831
<b>TOTAL SPECIAL REVENUE</b>	<b>782,083</b>	<b>3,616,002</b>	<b>-</b>	<b>24,584</b>	<b>-</b>	<b>281,408</b>	<b>14,364</b>	<b>-</b>	<b>4,718,441</b>
<b>DEBT SERVICE</b>									
LED Sinking Fund	-	-	-	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL PROJECTS</b>									
Computer Equipment	-	2,523,945	-	-	-	-	-	-	2,523,945
Investigative Recording System	-	7,167,824	-	-	-	-	-	-	7,167,824
<b>TOTAL CAPITAL PROJECTS</b>	<b>-</b>	<b>9,691,769</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,691,769</b>
<b>COMBINED TOTALS - NON-MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 782,083</b>	<b>\$ 13,307,771</b>	<b>\$ -</b>	<b>\$ 24,584</b>	<b>\$ -</b>	<b>\$ 281,408</b>	<b>\$ 14,364</b>	<b>\$ -</b>	<b>\$ 14,410,210</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30,2022

LIABILITIES AND FUND BALANCES											
FUND	LIABILITIES				FUND BALANCES (DEFICITS)					TOTAL LIABILITIES AND FUND BALANCE	
	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	UNEARNED REVENUE	TOTAL LIABILITIES	NON-SPENDABLE	RESTRICTED	COMMITTED	ASSIGNED	TOTAL FUND BALANCE		
SPECIAL REVENUE											
Commissary Sales	\$ 2,996	\$ -	\$ -	\$ 2,996	\$ -	\$ -	\$ -	\$ 782,537	\$ 782,537	\$ 785,533	
USPS Asset Forfeiture	-	-	-	-	-	-	-	-	-	-	
State Asset Forfeiture	4,699	-	-	4,699	-	-	-	1,204,369	1,204,369	1,209,068	
RUDE Program	-	-	-	-	-	-	-	250,843	250,843	250,843	
Widows and Orphans	-	-	-	-	-	-	-	6,971	6,971	6,971	
Recreation and Relief	-	-	-	-	-	-	-	42,010	42,010	42,010	
Deputy Scholarship	-	-	-	-	-	-	-	16,690	16,690	16,690	
Region 1 Communications O & M	1,571	213,431	-	215,002	-	-	-	-	-	215,002	
Reserve Deputies Operating Fund	-	-	-	-	-	-	-	243,172	243,172	243,172	
Crime Lab Fees	27,000	-	-	27,000	\$ -	-	-	957,913	957,913	984,913	
Drug Enforcement Fund	-	-	-	-	-	-	-	782,083	782,083	782,083	
Multi-Jurisdictional Task Force	2,690	11,843	-	14,533	-	-	-	823	823	15,356	
Project Income	-	-	-	-	-	-	-	-	-	-	
State and Local Grants	38,560	-	-	38,560	-	-	-	409	409	38,969	
Local Law Enforcement Block Grants & JAG Grants	-	120,797	-	120,797	-	-	-	7,034	7,034	127,831	
TOTAL SPECIAL REVENUE	77,516	346,071	-	423,587	-	-	-	4,294,854	4,294,854.00	4,718,441	
-											
DEBT SERVICE											
LED Sinking Fund	-	1,213	-	1,213	-	(1,213)	-	-	(1,213)	-	
TOTAL DEBT SERVICE	-	1,213	-	1,213	-	(1,213)	-	-	(1,213.00)	-	
CAPITAL PROJECTS											
Computer Equipment	-	-	-	-	-	-	-	2,523,945	2,523,945	2,523,945	
Investigative Recording System	548,460	-	-	548,460	-	-	-	6,619,364	6,619,364	7,167,824	
TOTAL CAPITAL PROJECTS	548,460	-	-	548,460	-	-	-	9,143,309	9,143,309	9,691,769	
COMBINED TOTALS -											
NON-MAJOR GOVERNMENTAL FUNDS	\$ 625,976	\$ 347,284	\$ -	\$ 973,260	\$ -	\$ (1,213)	\$ -	\$ 13,438,163	\$ 13,436,950	\$ 14,410,210	

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2022

	SPECIAL REVENUE										
	SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS										
	COMMISSARY SALES	USPS ASSET FORFEITURE	STATE ASSET FORFEITURE	RUDE PROGRAM	WIDOWS AND ORPHANS	RECREATION AND RELIEF	DEPUTY SCHOLARSHIP	REGION 1 COMMUNICATIONS O & M	RESERVE DEPUTES OPERATING	CRIME LAB FEES	TOTAL FUNDS WITH ANNUAL BUDGETS
REVENUES											
Taxes											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Sales taxes	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	395,173	-	-	395,173
Service charges, fees, and commissions	1,859,103	-	-	-	-	21,598	-	-	1,380	345,131	2,227,212
Fines and forfeitures	-	-	971,680	-	-	-	-	-	-	-	971,680
Interest	4,604	-	5,886	1,158	33	173	78	-	1,140	3,908	16,980
Miscellaneous	1,460	-	-	7,853	-	-	-	-	-	1,000	10,313
TOTAL REVENUES	1,865,167	-	977,566	9,011	33	21,771	78	395,173	2,520	350,039	3,621,358
	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURES											
Current											
Public Safety											
Executive	-	-	-	-	-	-	-	-	-	-	-
Management Services Bureau	-	-	-	-	-	4,544	-	395,173	-	-	399,717
Finance and Administrative	-	-	-	-	-	-	-	-	-	-	-
Fleet	-	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	-	-	3,271	-	3,271
Technical Services	-	-	-	-	-	-	-	-	-	207,358	207,358
Internal Management	-	-	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	641,804	-	-	-	-	-	-	-	641,804
Narcotics	-	-	-	-	-	-	-	-	-	-	-
Corrections	1,326,799	-	-	-	-	-	-	-	-	-	1,326,799
Non-departmental	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest and agent/issue costs	-	-	-	-	-	-	-	-	-	-	-
Capital outlay											
Public Safety											
Finance and Administrative	-	-	-	-	-	-	-	-	-	-	-
Management Services Bureau	-	-	-	-	-	-	-	-	-	-	-
Special Investigations Bureau	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,326,799	-	641,804	-	-	4,544	-	395,173	3,271	207,358	2,578,949.00
	-	-	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	538,368	-	335,762	9,011	33	17,227	78	-	(751)	142,681	1,042,409.00
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(459,425)	-	-	-	-	-	-	-	-	-	(459,425)
Capital leases	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Payment to refunding escrow agent	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(459,425)	-	-	-	-	-	-	-	-	-	(459,425.00)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	78,943	-	335,762	9,011	33	17,227	78	-	(751)	142,681	582,984
FUND BALANCE											
Beginning of year	703,594	-	868,607	241,832	6,938	24,783	16,612	-	243,923	815,232	2,921,521
End of year	\$ 782,537	\$ -	\$ 1,204,369	\$ 250,843	\$ 6,971	\$ 42,010	\$ 16,690	\$ -	\$ 243,172	\$ 957,913	\$ 3,504,505

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2022

FOR THE YEAR ENDED JUNE 30, 2022	SPECIAL REVENUE						DEBT SERVICE	CAPITAL PROJECTS			COMBINED TOTALS	
SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS												NONMAJOR GOVERNMENTAL FUNDS
DRUG ENFORCEMENT	MULTI-JURISDICTIONAL TASK FORCE	PROJECT INCOME	STATE AND LOCAL GRANTS	LOCAL LAW ENFORCEMENT BLOCK GRANTS & JAG GRANTS	TOTAL FUNDS WITHOUT ANNUAL BUDGETS	TOTAL SPECIAL REVENUE	LED SINKING	INVESTIGATIVE RECORDING SYSTEM	COMPUTER EQUIPMENT	TOTAL CAPITAL PROJECTS		
REVENUES												
Taxes												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales taxes	-	-	-	-	-	-	-	-	-	-	-	
Intergovernmental	-	45,059	-	178,990	84,283	308,332	703,505	-	-	-	703,505	
Service charges, fees, and commissions	-	-	-	-	-	-	2,227,212	-	-	-	2,227,212	
Fines and forfeitures	221,040	-	-	-	-	221,040	1,192,720	-	-	-	1,192,720	
Interest	2,059	-	-	1	473	2,533	19,513	-	37,888	8,309.00	65,710	
Miscellaneous	-	-	-	-	-	-	10,313	-	-	-	10,313	
TOTAL REVENUES	223,099	45,059	-	178,991	84,756	531,905	4,153,263	-	37,888	8,309	46,197	
EXPENDITURES												
Current												
Public Safety												
Executive	-	-	-	-	-	-	-	-	-	-	-	
Management Services Bureau	-	-	-	178,990	-	178,990	578,707	-	-	-	578,707	
Finance and Administrative	-	-	-	-	22,656	22,656	22,656	-	-	-	22,656	
Fleet	-	-	-	-	-	-	-	-	-	-	-	
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-	-	
Operations	-	-	-	-	-	-	-	-	-	-	-	
Special Operations	-	-	-	-	-	-	3,271	-	-	-	3,271	
Technical Services	-	-	-	-	-	-	207,358	-	-	-	207,358	
Internal Management	-	-	-	-	-	-	-	-	-	-	-	
Investigations	-	-	-	-	-	-	-	-	-	-	-	
Special Investigations	-	45,059	-	-	-	45,059	686,863	-	-	-	686,863	
Narcotics	143,897	-	-	-	-	143,897	143,897	-	-	-	143,897	
Corrections	-	-	-	-	-	-	1,326,799	-	-	-	1,326,799	
Non-departmental	-	-	-	-	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	
Debt Service												
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest and agent/issue costs	-	-	-	-	-	-	-	-	-	-	-	
Capital outlay												
Public Safety												
Finance and Administrative	-	-	-	-	63,028	63,028	63,028	-	-	-	63,028	
Management Services Bureau	-	-	-	-	-	-	-	2,418,524	-	2,418,524	2,418,524	
Special Investigations Bureau	16,414	-	-	-	-	16,414	16,414	-	-	-	16,414	
TOTAL EXPENDITURES	160,311	45,059	-	178,990	85,684	470,044	3,048,993	-	2,418,524	-	2,418,524	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES												
	62,788	-	-	1	(928)	61,861	1,104,270	-	(2,380,636)	8,309	(2,372,327)	
OTHER FINANCING SOURCES (USES)												
Transfers in	-	-	-	-	1,401	1,401	1,401	-	9,000,000	1,000,000	10,001,401	
Transfers out	-	-	-	-	-	-	(459,425)	-	-	-	(459,425)	
Capital leases	-	-	-	-	-	-	-	-	-	-	-	
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	1,401	1,401	(458,024)	-	9,000,000	1,000,000	9,541,976	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)												
	62,788	-	-	1	473	63,262	646,246	-	6,619,364	1,008,309	7,627,673	
FUND BALANCE												
Beginning of year	719,295	823	-	408	6,561	727,087	3,648,608	(1,213)	-	1,515,636	5,163,031	
End of year	\$ 782,083	\$ 823	\$ -	\$ 409	\$ 7,034	\$ 790,349	\$ 4,294,854	\$ (1,213)	\$ 6,619,364	\$ 2,523,945	\$ 9,143,309	

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	TOTAL - ALL FUNCTIONS					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	395,173	(1,391)	393,782	384,719	9,063	311,300
Service charges, fees, and commissions	2,227,212	-	2,227,212	2,256,100	(28,888)	1,660,000
Fines and forfeitures	971,680	-	971,680	977,500	(5,820)	550,000
Interest	16,980	-	16,980	14,775	2,205	17,100
Miscellaneous	10,313	-	10,313	10,075	238	11,000
TOTAL REVENUES	3,621,358	(1,391)	3,619,967	3,643,169	(23,202)	2,549,400
<b>EXPENDITURES</b>						
Current						
Public Safety						
Salaries and benefits	-	-	-	-	-	5,000
General operating expenditures	356,533	1,782	358,315	344,761	(13,554)	472,800
Materials and supplies	271,806	(45,919)	225,887	284,483	58,596	259,000
Cost of goods sold	1,246,959	3,020	1,249,979	1,290,100	40,121	1,350,000
Travel	4,680	-	4,680	5,100	420	16,000
Programs and activities	3,103	-	3,103	2,400	(703)	22,000
Miscellaneous	5,819	-	5,819	6,300	481	10,000
Capital outlay	690,049	551,953	1,242,002	1,287,675	45,673	369,250
TOTAL EXPENDITURES	2,578,949	510,836	3,089,785	3,220,819	131,034	2,504,050
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1,042,409	(512,227)	530,182	422,350	107,832	45,350
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(459,425)	-	(459,425)	(459,425)	-	(586,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(459,425)	-	(459,425)	(459,425)	-	(586,000)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	582,984	(512,227)	70,757	(37,075)	107,832	(540,650)
<b>FUND BALANCE</b>						
Beginning of year	2,921,521	(304,617)	2,616,904	2,616,904	-	2,994,567
End of year	\$ 3,504,505	\$ (816,844)	\$ 2,687,661	\$ 2,579,829	\$ 107,832	\$ 2,453,917

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

COMMISSARY SALES SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	1,859,103	-	1,859,103	1,901,800	(42,697)	1,350,000
Fines and forfeitures	-	-	-	-	-	-
Interest	4,604	-	4,604	4,300	304	6,000
Miscellaneous	1,460	-	1,460	1,475	(15)	2,000
<b>TOTAL REVENUES</b>	<b>1,865,167</b>	<b>-</b>	<b>1,865,167</b>	<b>1,907,575</b>	<b>(42,408)</b>	<b>1,358,000</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	50,749	804	51,553	55,800	4,247	50,000
Cost of goods sold	1,246,959	3,020	1,249,979	1,290,100	40,121	1,350,000
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	5,819	-	5,819	6,300	481	10,000
Capital outlay	23,272	72,377	95,649	95,950	301	12,000
<b>TOTAL EXPENDITURES</b>	<b>1,326,799</b>	<b>76,201</b>	<b>1,403,000</b>	<b>1,448,150</b>	<b>45,150</b>	<b>1,422,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>538,368</b>	<b>(76,201)</b>	<b>462,167</b>	<b>459,425</b>	<b>2,742</b>	<b>(64,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(459,425)	-	(459,425)	(459,425)	-	(586,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(459,425)</b>	<b>-</b>	<b>(459,425)</b>	<b>(459,425)</b>	<b>-</b>	<b>(586,000)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>78,943</b>	<b>(76,201)</b>	<b>2,742</b>	<b>-</b>	<b>2,742</b>	<b>(650,000)</b>
<b>FUND BALANCE</b>						
Beginning of year	703,594	3,020	706,614	706,614	-	802,250
End of year	<u>\$ 782,537</u>	<u>\$ (73,181)</u>	<u>\$ 709,356</u>	<u>\$ 706,614</u>	<u>\$ 2,742</u>	<u>\$ 152,250</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	STATE ASSET FORFEITURE SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	971,680	-	971,680	977,500	(5,820)	550,000
Interest	5,886	-	5,886	5,000	886	5,000
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>977,566</b>	<b>-</b>	<b>977,566</b>	<b>982,500</b>	<b>(4,934)</b>	<b>555,000</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	24,807	6,340	31,147	33,450	2,303	132,500
Materials and supplies	84,740	9,890	94,630	98,500	3,870	132,000
Cost of goods sold	-	-	-	-	-	-
Travel	4,680	-	4,680	5,100	420	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	527,577	500,076	1,027,653	1,065,125	37,472	242,250
<b>TOTAL EXPENDITURES</b>	<b>641,804</b>	<b>516,306</b>	<b>1,158,110</b>	<b>1,202,175</b>	<b>44,065</b>	<b>506,750</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>335,762</b>	<b>(516,306)</b>	<b>(180,544)</b>	<b>(219,675)</b>	<b>39,131</b>	<b>48,250</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>335,762</b>	<b>(516,306)</b>	<b>(180,544)</b>	<b>(219,675)</b>	<b>39,131</b>	<b>48,250</b>
<b>FUND BALANCE</b>						
Beginning of year	868,607	(67,397)	801,210	801,210	-	888,123
End of year	<u>\$ 1,204,369</u>	<u>\$ (583,703)</u>	<u>\$ 620,666</u>	<u>\$ 581,535</u>	<u>\$ 39,131</u>	<u>\$ 936,373</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	RUDE PROGRAM SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	1,158	-	1,158	1,000	158	1,300
Miscellaneous	7,853	-	7,853	8,600	(747)	9,000
<b>TOTAL REVENUES</b>	<b>9,011</b>	<b>-</b>	<b>9,011</b>	<b>9,600</b>	<b>(589)</b>	<b>10,300</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>9,011</b>	<b>-</b>	<b>9,011</b>	<b>9,600</b>	<b>(589)</b>	<b>10,300</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>9,011</b>	<b>-</b>	<b>9,011</b>	<b>9,600</b>	<b>(589)</b>	<b>10,300</b>
<b>FUND BALANCE</b>						
Beginning of year	241,832	-	241,832	241,832	-	242,055
End of year	<u>\$ 250,843</u>	<u>\$ -</u>	<u>\$ 250,843</u>	<u>\$ 251,432</u>	<u>\$ (589)</u>	<u>\$ 252,355</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	WIDOWS AND ORPHANS SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	33	-	33	50	(17)	100
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>33</b>	<b>-</b>	<b>33</b>	<b>50</b>	<b>(17)</b>	<b>100</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>33</b>	<b>-</b>	<b>33</b>	<b>50</b>	<b>(17)</b>	<b>100</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>33</b>	<b>-</b>	<b>33</b>	<b>50</b>	<b>(17)</b>	<b>100</b>
<b>FUND BALANCE</b>						
Beginning of year	6,938	-	6,938	6,938	-	6,944
End of year	<b>\$ 6,971</b>	<b>\$ -</b>	<b>\$ 6,971</b>	<b>\$ 6,988</b>	<b>\$ (17)</b>	<b>\$ 7,044</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	RECREATION AND RELIEF SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	21,598	-	21,598	22,700	(1,102)	20,000
Fines and forfeitures	-	-	-	-	-	-
Interest	173	-	173	175	(2)	100
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>21,771</b>	<b>-</b>	<b>21,771</b>	<b>22,875</b>	<b>(1,104)</b>	<b>20,100</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	1,541	-	1,541	1,675	134	500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	3,003	-	3,003	2,200	(803)	20,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,544</b>	<b>-</b>	<b>4,544</b>	<b>3,875</b>	<b>(669)</b>	<b>20,500</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>17,227</b>	<b>-</b>	<b>17,227</b>	<b>19,000</b>	<b>(1,773)</b>	<b>(400)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>17,227</b>	<b>-</b>	<b>17,227</b>	<b>19,000</b>	<b>(1,773)</b>	<b>(400)</b>
<b>FUND BALANCE</b>						
Beginning of year	24,783	-	24,783	24,784	(1)	25,717
End of year	<u>\$ 42,010</u>	<u>\$ -</u>	<u>\$ 42,010</u>	<u>\$ 43,784</u>	<u>\$ (1,774)</u>	<u>\$ 25,317</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	DEPUTY SCHOLARSHIP SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	78	-	78	100	(22)	100
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>78</u>	<u>-</u>	<u>78</u>	<u>100</u>	<u>(22)</u>	<u>100</u>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>78</u>	<u>-</u>	<u>78</u>	<u>100</u>	<u>(22)</u>	<u>100</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>78</u>	<u>-</u>	<u>78</u>	<u>100</u>	<u>(22)</u>	<u>100</u>
<b>FUND BALANCE</b>						
Beginning of year	16,612	-	16,612	16,612	-	16,617
End of year	<u>\$ 16,690</u>	<u>\$ -</u>	<u>\$ 16,690</u>	<u>\$ 16,712</u>	<u>\$ (22)</u>	<u>\$ 16,717</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	REGION 1 COMMUNICATIONS O & M SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	395,173	(1,391)	393,782	384,719	9,063	311,300
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>395,173</u>	<u>(1,391)</u>	<u>393,782</u>	<u>384,719</u>	<u>9,063</u>	<u>311,300</u>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Finance and Administrative						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	322,846	(1,391)	321,455	311,311	(10,144)	310,300
Materials and supplies	-	-	-	1,008	1,008	1,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	72,327	-	72,327	72,400	73	-
<b>TOTAL EXPENDITURES</b>	<u>395,173</u>	<u>(1,391)</u>	<u>393,782</u>	<u>384,719</u>	<u>(9,063)</u>	<u>311,300</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>						
Beginning of year	-	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	RESERVE DEPUTIES OPERATING SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	1,380	-	1,380	1,600	(220)	10,000
Fines and forfeitures	-	-	-	-	-	-
Interest	1,140	-	1,140	1,000	140	1,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	2,520	-	2,520	2,600	(80)	11,000
<b>EXPENDITURES</b>						
Current						
Public Safety						
Special Operations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	5,500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	100	-	100	200	100	2,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	3,171	-	3,171	-	(3,171)	-
TOTAL EXPENDITURES	3,271	-	3,271	200	(3,071)	7,500
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(751)	-	(751)	2,400	(3,151)	3,500
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	(751)	-	(751)	2,400	(3,151)	3,500
<b>FUND BALANCE</b>						
Beginning of year	243,923	-	243,923	243,923	-	243,730
End of year	\$ 243,172	\$ -	\$ 243,172	\$ 246,323	\$ (3,151)	\$ 247,230

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	CRIME LAB FEES SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>REVENUES</b>						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	345,131	-	345,131	330,000	15,131	280,000
Fines and forfeitures	-	-	-	-	-	-
Interest	3,908	-	3,908	3,150	758	3,500
Miscellaneous	1,000	-	1,000	-	1,000	-
<b>TOTAL REVENUES</b>	<b>350,039</b>	<b>-</b>	<b>350,039</b>	<b>333,150</b>	<b>16,889</b>	<b>283,500</b>
<b>EXPENDITURES</b>						
Current						
Public Safety						
Technical Services						
Salaries and benefits	-	-	-	-	-	5,000
General operating expenditures	8,880	(3,167)	5,713	-	(5,713)	30,000
Materials and supplies	134,776	(56,613)	78,163	127,500	49,337	70,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	16,000
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	63,702	(20,500)	43,202	54,200	10,998	115,000
<b>TOTAL EXPENDITURES</b>	<b>207,358</b>	<b>(80,280)</b>	<b>127,078</b>	<b>181,700</b>	<b>54,622</b>	<b>236,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>142,681</b>	<b>80,280</b>	<b>222,961</b>	<b>151,450</b>	<b>71,511</b>	<b>47,500</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>142,681</b>	<b>80,280</b>	<b>222,961</b>	<b>151,450</b>	<b>71,511</b>	<b>47,500</b>
<b>FUND BALANCE</b>						
Beginning of year	815,232	(240,240)	574,992	574,991	1	769,131
End of year	<u>\$ 957,913</u>	<u>\$ (159,960)</u>	<u>\$ 797,953</u>	<u>\$ 726,441</u>	<u>\$ 71,512</u>	<u>\$ 816,631</u>

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

**NON-MAJOR DEBT SERVICE FUND  
LED SINKING FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>ACTUAL</u>
<b>REVENUES</b>	
Taxes	\$ -
Intergovernmental	-
Service charges, fees and commissions	-
Fines and forfeitures	-
Interest	-
Miscellaneous	-
TOTAL REVENUES	<u>-</u>
<b>EXPENDITURES</b>	
Current	
Finance and Administrative	
Salaries and benefits	-
General operating expenditures	-
Materials and supplies	-
Cost of goods sold	-
Travel	-
Programs and activities	-
Miscellaneous	-
Capital outlay	-
Intergovernmental	-
Debt Service	
Principal	-
Interest and agent/issue costs	-
TOTAL EXPENDITURES	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Operating transfers in	-
Operating transfers out	-
Payment to refunding escrow agent	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	-
<b>FUND BALANCE</b>	
Beginning of year	(1,213)
End of year	<u>\$ (1,213)</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR CAPITAL PROJECT FUND  
COMPUTER EQUIPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - CURRENT AND PROJECT TO DATE  
FOR THE YEAR ENDED JUNE 30, 2022

	BEGINNING YEAR PROJECT AUTHORIZATION	CURRENT YEAR PROJECT AUTHORIZATION	EXPECTED PROJECT AUTHORIZATION	CURRENT YEAR ACTUAL	REMAINING PROJECT AUTHORIZATION
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	8,309	8,309	8,309	(0)
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	-	8,309	8,309	8,309	(0)
<b>EXPENDITURES</b>					
Capital outlay					
Public Safety					
Finance and Administration					
Computer supplies and licenses	-	-	-	-	-
Professional services	-	-	-	-	-
Construction	-	-	-	-	-
Equipment	1,500,000	1,000,000	2,500,000	-	2,500,000
Miscellaneous	-	-	-	-	-
TOTAL EXPENDITURES	1,500,000	1,000,000	2,500,000	-	2,500,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,500,000)	(991,691)	(2,491,691)	8,309	(2,500,000)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	1,000,000	1,000,000	1,000,000	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	1,000,000	1,000,000	1,000,000	-
<b>NET CHANGE IN FUND BALANCES</b>	(1,500,000)	8,309	(1,491,691)	1,008,309	(2,500,000)
<b>PROJECTED EXPENDITURES</b>					
Designated Expenditures	1,500,000	1,000,000	2,500,000		2,500,000
Non Designated Expenditures	15,636	8,309	23,945		23,945
	1,515,636	1,008,309	2,523,945		2,523,945
<b>FUND BALANCE</b>					
Beginning of year	1,515,636		1,515,636	1,515,636	1,515,636
End of year	\$ 1,515,636	\$ 1,008,309	\$ 2,523,945	\$ 2,523,945	\$ 2,523,945

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

NON-MAJOR CAPITAL PROJECT FUND  
INVESTIGATIVE RECORDING SYSTEM FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - CURRENT AND PROJECT TO DATE  
FOR THE YEAR ENDED JUNE 30, 2022

	<u>CURRENT CONTRACT (JULY, 2022 - June 2027)</u>					<u>FUTURE CONTRACT (JULY, 2027)</u>			
	<u>CURRENT YEAR ACTUAL (G/L)</u>	<u>PRIOR YEARS</u>	<u>CURRENT YEAR ALLOCATION</u>	<u>PROJECT TO DATE</u>	<u>PROJECT AUTHORIZATION</u>	<u>PRIOR YEARS</u>	<u>CURRENT YEAR ALLOCATION</u>	<u>PROJECT TO DATE</u>	<u>PROJECT AUTHORIZATION</u>
<b>REVENUES</b>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	37,888	-	37,888	37,888	37,888	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>37,888</b>	<b>-</b>	<b>37,888</b>	<b>37,888</b>	<b>37,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>									
Capital outlay									
Public Safety									
Management Services Bureau									
Computer supplies and licenses	2,337,274	-	1,788,814	1,788,814	11,686,370	-	-	-	11,000,000
Professional services	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	81,250	-	81,250	81,250	81,250	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,418,524</b>	<b>-</b>	<b>1,870,064</b>	<b>1,870,064</b>	<b>11,767,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,000,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,380,636)</b>	<b>-</b>	<b>(1,832,176)</b>	<b>(1,832,176)</b>	<b>(11,729,732)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,000,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	9,000,000	-	9,000,000	9,000,000	9,000,000	-	-	-	11,000,000
Transfers out	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>9,000,000</b>	<b>-</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,000,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>6,619,364</b>	<b>-</b>	<b>7,167,824</b>	<b>7,167,824</b>	<b>(2,729,732)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>									
Beginning of year	-	-	-	-	-	-	-	-	-
End of year	<b>6,619,364</b>	<b>-</b>	<b>7,167,824</b>	<b>7,167,824</b>	<b>(2,729,732)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **COMBINING STATEMENTS INTERNAL SERVICE FUNDS**

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

### **AUTO LOSS AND GENERAL LIABILITY FUND**

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

### **SHORT-TERM DISABILITY FUND**

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

### **GROUP HEALTH AND LIFE INSURANCE FUND**

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

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET POSITION  
JUNE 30, 2022

	AUTO LOSS AND GENERAL LIABILITY	SHORT TERM DISABILITY INSURANCE	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS  JUNE 30, 2022
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,891,710	\$ -	\$ 3,400,114	\$ 7,291,824
Share of pooled assets - general pool	-	235,516	-	235,516
Share of pooled assets - bureau pool	-	-	-	-
Investments	4,314,788	-	-	4,314,788
Accounts receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	123,026	-	134,120	257,146
Other assets	-	-	-	-
Land, buildings, and equipment	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
<b>TOTAL ASSETS</b>	<b>8,329,524</b>	<b>235,516</b>	<b>3,534,234</b>	<b>12,099,274</b>
<b>LIABILITIES</b>				
Current Liabilities				
Bank overdraft	-	-	-	-
Accounts payable	100,000	-	140,449	240,449
Accrued payroll and deductions	-	-	-	-
Due to other funds	372,461	-	1,866,338	2,238,799
Due to other governments	-	-	-	-
Due to taxing bodies and others	-	-	-	-
Unearned revenue	-	-	-	-
Deferred revenue	-	-	-	-
Claims and judgments payable	-	-	1,429,886	1,429,886
Non-Current Liabilities				
Claims and judgments payable	6,616,656	-	-	6,616,656
General obligation bonds payable	-	-	-	-
Capital leases payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>7,089,117</b>	<b>-</b>	<b>3,436,673</b>	<b>10,525,790</b>
<b>NET POSITION</b>				
Investment in general fixed assets	-	-	-	-
Retained Earnings				
Restricted - claims	-	235,516	-	235,516
Fund balances	-	-	-	-
Reserved for inventory	-	-	-	-
Reserved for encumbrances	-	-	-	-
Reserved for debt service	-	-	-	-
Reserved for construction	-	-	-	-
Unreserved - designated				
800 MHz radio system construction	-	-	-	-
Matching of federal grants	-	-	-	-
Fuel tank removal	-	-	-	-
Subsequent years' expenditures	-	-	-	-
Unreserved - undesignated	-	-	-	-
Unrestricted	1,240,407	-	97,561	1,337,968
<b>TOTAL NET POSITION</b>	<b>\$ 1,240,407</b>	<b>\$ 235,516</b>	<b>\$ 97,561</b>	<b>\$ 1,573,484</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 8,329,524</b>	<b>\$ 235,516</b>	<b>\$ 3,534,234</b>	<b>\$ 12,099,274</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2022

	AUTO LOSS AND GENERAL LIABILITY	SHORT TERM DISABILITY INSURANCE	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS  JUNE 30, 2022
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Service charges, fees and commissions				
Premiums	5,418,860	239,270	20,187,581	25,845,711
Fines and forfeitures	-	-	-	-
Miscellaneous				
Subrogations	231,619	-	24,046	255,665
Claims refunds	-	-	484,992	484,992
Other	-	-	-	-
	<u>231,619</u>	<u>-</u>	<u>509,038</u>	<u>740,657</u>
TOTAL REVENUES	<u>5,650,479</u>	<u>239,270</u>	<u>20,696,619</u>	<u>26,586,368</u>
<b>EXPENSES</b>				
Claims and judgments	3,712,405	147,080	17,657,114	21,516,599
Administrative expenses	19,300	-	864,362	883,662
Premiums	1,625,385	-	3,248,517	4,873,902
Miscellaneous	-	-	33,400	33,400
	<u>5,357,090</u>	<u>147,080</u>	<u>21,803,393</u>	<u>27,307,563</u>
TOTAL EXPENSES	<u>5,357,090</u>	<u>147,080</u>	<u>21,803,393</u>	<u>27,307,563</u>
<b>OPERATING INCOME (LOSS)</b>	293,389	92,190	(1,106,774)	(721,195)
<b>NONOPERATING REVENUES</b>				
Interest income	16,732	926	4,584	22,242
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	310,121	93,116	(1,102,190)	(698,953)
<b>TRANSFERS IN</b>	5,875,000	-	3,350,000	9,225,000
<b>TRANSFERS OUT</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	6,185,121	93,116	2,247,810	8,526,047
<b>NET POSITION</b>				
Beginning of year	(4,944,714)	142,400	(2,150,249)	(6,952,563)
End of year	<u>\$ 1,240,407</u>	<u>\$ 235,516</u>	<u>\$ 97,561</u>	<u>\$ 1,573,484</u>

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

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>AUTO LOSS AND GENERAL LIABILITY</b>	<b>SHORT TERM DISABILITY INSURANCE</b>	<b>GROUP HEALTH AND LIFE INSURANCE</b>	<b>COMBINED TOTALS  JUNE 30, 2022</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Premiums received from employer	\$ 5,418,860	239,270	14,315,909	\$ 19,974,039
Premiums received from employees	-	-	4,160,866	4,160,866
Premiums received from retirees and others	-	-	1,710,806	1,710,806
Receipts from subrogations	231,619	-	24,046	255,665
Claim refunds received	-	-	484,992	484,992
Claims and judgments paid	(7,689,921)	(147,080)	(18,697,799)	(26,534,800)
Administrative fees paid	80,700	-	(723,913)	(643,213)
Insurance premiums paid	(1,748,411)	-	(3,216,885)	(4,965,296)
Miscellaneous expenses paid	-	-	(33,400)	(33,400)
Amounts paid to other funds	372,461	-	1,666,338	2,038,799
Amounts received from other funds	-	-	-	-
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<b>(3,334,692)</b>	<b>92,190</b>	<b>(309,040)</b>	<b>(3,551,542)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers in	5,875,000	-	3,350,000	9,225,000
Transfers out	-	-	-	-
<b>NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>5,875,000</b>	<b>-</b>	<b>3,350,000</b>	<b>9,225,000</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchases of investments	(9,961)	-	-	(9,961)
Maturities of investments	2	-	-	2
Interest received	16,732	926	4,584	22,242
<b>NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES</b>	<b>6,773</b>	<b>926</b>	<b>4,584</b>	<b>12,283</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>2,547,081</b>	<b>93,116</b>	<b>3,045,544</b>	<b>5,685,741</b>
<b>CASH AND CASH EQUIVALENTS</b>				
Beginning of year	1,344,629	142,400	354,570	1,841,599
End of year	<u>\$ 3,891,710</u>	<u>\$ 235,516</u>	<u>\$ 3,400,114</u>	<u>\$ 7,527,340</u>

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

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>AUTO LOSS AND GENERAL LIABILITY</b>	<b>SHORT TERM DISABILITY INSURANCE</b>	<b>GROUP HEALTH AND LIFE INSURANCE</b>	<b>COMBINED TOTALS JUNE 30, 2022</b>
<b>RECONCILIATION TO BALANCE SHEET</b>				
Cash and Cash Equivalents	\$ 3,891,710	-	\$ 3,400,114	\$ 7,291,824
Share of Pooled Assets - General Pool	-	235,516	-	235,516
<b>TOTAL</b>	<b>\$ 3,891,710</b>	<b>\$ 235,516</b>	<b>\$ 3,400,114</b>	<b>\$ 7,527,340</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>				
Operating income (loss)	\$ 293,389	\$ 92,190	\$ (1,106,774)	\$ (721,195)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities				
Add back write-offs to bad debt	-	-	-	-
Changes in assets and liabilities:				
(Increase) decrease in:				
accounts receivable	-	-	-	-
due from other funds	-	-	-	-
other assets	(123,026)	-	31,632	(91,394)
Increase (decrease) in:				
accounts payable	100,000	-	140,449	240,449
due to other funds	372,461	-	1,666,338	2,038,799
claims payable	(3,977,516)	-	(1,040,685)	(5,018,201)
other liabilities	-	-	-	-
<b>Net adjustments</b>	<b>(3,628,081)</b>	<b>-</b>	<b>797,734</b>	<b>(2,830,347)</b>
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<b>\$ (3,334,692)</b>	<b>\$ 92,190</b>	<b>\$ (309,040)</b>	<b>\$ (3,551,542)</b>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>				
Decrease in accounts receivable due to write-off of bad debt	\$ -	\$ -	\$ -	\$ -
Effect on income for charges to bad debt expense	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## **COMBINING STATEMENTS CUSTODIAL FUNDS**

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

### **TAX COLLECTOR FUND**

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

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

### **PAYMENT IN LIEU OF TAXES**

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

### **SHERIFF'S ACCOUNT**

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

### **INMATE DEPOSIT FUND**

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

### **PROPERTY AND EVIDENCE**

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

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

**CUSTODIAL FUND  
COMBINING STATEMENT OF NET POSITION  
JUNE 30, 2022**

	<b>TAX COLLECTOR</b>	<b>PAYMENT IN LIEU OF TAXES</b>	<b>SHERIFF'S ACCOUNT</b>	<b>INMATE DEPOSIT</b>	<b>PROPERTY AND EVIDENCE</b>	<b>COMBINED TOTALS JUNE 30, 2022</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,143,851	\$ -	\$ 1,872,441	\$ 168,555	\$ -	\$ 3,184,847
Share of pooled assets - General Pool	-	40,291	-	27,871	133,542	201,704
Share of pooled assets - Bureau Pool	68,989,072					68,989,072
<b>TOTAL ASSETS</b>	<b>70,132,923</b>	<b>40,291</b>	<b>1,872,441</b>	<b>196,426</b>	<b>133,542</b>	<b>72,375,623</b>
<b>LIABILITIES</b>						
Liabilities						
Due to other funds	-	-	11,510	-	-	11,510
Due to taxing bodies and others	70,132,923	40,291	1,860,931	196,426	133,542	72,364,113
<b>Total Liabilities</b>	<b>70,132,923</b>	<b>40,291</b>	<b>1,872,441</b>	<b>196,426</b>	<b>133,542</b>	<b>72,375,623</b>
<b>NET POSITION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Fund Equity	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 70,132,923</b>	<b>\$ 40,291</b>	<b>\$ 1,872,441</b>	<b>\$ 196,426</b>	<b>\$ 133,542</b>	<b>\$ 72,375,623</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

CUSTODIAL FUND  
COMBINING STATEMENTS OF FIDUCIARY NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2022

	TAX COLLECTOR	PAYMENT IN LIEU OF TAXES	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	COMBINED TOTALS JUNE 30, 2022
<b>CONTRIBUTIONS</b>						
Tax, fines, commissions and other fees	\$ 1,083,896,697	\$ 1,843,261	\$ -	\$ -	\$ -	\$ 1,085,739,958
Deposits:						
Sheriff's sales	-	-	15,688,622	-	-	15,688,622
Garnishments	-	-	4,026,313	-	-	4,026,313
Inmate deposits	-	-	-	2,348,202	-	2,348,202
Other	-	-	492,635	-	-	492,635
Amounts received from other funds	-	-	-	-	-	-
Interest	1,861,389	-	5,271	671	624	1,867,955
Total Additions	1,085,758,086	1,843,261	20,212,841	2,348,873	624	1,110,163,685
<b>DEDUCTIONS</b>						
Deposits Settled To:						
Sheriff's General Fund	119,566,906	124,665	3,143,866	-	-	122,835,437
Taxing bodies and others	959,894,104	1,718,596	135,119	10,024	-	961,757,843
Litigants/defendants	-	-	12,463,004	-	-	12,463,004
Attorneys, appraisers, and others	-	-	4,506,375	-	-	4,506,375
Other Reductions:						
Commissary Sales Fund	-	-	-	-	-	-
Inmate withdrawals	-	-	-	1,328,275	-	1,328,275
Professional services	-	-	-	-	-	-
Amounts paid to other funds	3,851	-	4,316	1,293,770	-	1,301,937
Amounts abandoned to State	-	-	-	-	-	-
Bank service charges	-	-	870	398	-	1,268
Amounts pending distribution	6,293,225	-	(40,709)	(283,594)	624	5,969,546
Total Reductions	1,085,758,086	1,843,261	20,212,841	2,348,873	624	1,110,163,685
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	-	-	-	-	-	-
Net position - beginning	-	-	-	-	-	-
Net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**COMBINING SCHEDULE OF FIDUCIARY NET POSITION  
TAX COLLECTOR CUSTODIAL FUNDS  
JUNE 30, 2022 AND 2021**

	<b>MISCELLANEOUS FEES</b>	<b>CRIMINAL CASH BONDS</b>	<b>\$15 CRIMINAL JUSTICE FEES</b>	<b>FINES</b>
<b>ASSETS</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Share of General Pool	-	-	-	-
Share of Bureau Pool	340,619	3,764,794	84,293	1,696,644
Investments	-	-	-	-
Due from other funds	-	-	-	-
<b>TOTAL ASSETS</b>	<b>340,619</b>	<b>3,764,794</b>	<b>84,293</b>	<b>1,696,644</b>
<b>LIABILITIES</b>				
Due to other funds	-	-	-	-
Due to taxing bodies and others	340,619	3,764,794	84,293	1,696,644
<b>TOTAL LIABILITIES</b>	<b>340,619</b>	<b>3,764,794</b>	<b>84,293</b>	<b>1,696,644</b>
<b>NET POSITION</b>				
Restricted for				
Miscellaneous Fees	-	-	-	-
Criminal Cash Bonds	-	-	-	-
\$15 Criminal Justice Fees	-	-	-	-
Fines	-	-	-	-
Property Tax	-	-	-	-
State Revenue Sharing	-	-	-	-
Sales Tax	-	-	-	-
LA Offset	-	-	-	-
<b>NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**COMBINING SCHEDULE OF FIDUCIARY NET POSITION  
TAX COLLECTOR CUSTODIAL FUNDS  
JUNE 30, 2022 AND 2021**

PROPERTY TAX	STATE REVENUE SHARING	SALES TAX	LA OFFSET	TOTALS	
				JUNE 30, 2022	JUNE 30, 2021
\$ -	\$ -	\$ -	\$ 1,143,851	\$ 1,143,851	\$ 448,968
-	-	-	-	-	-
5,525,843	-	57,576,878	-	68,989,072	63,390,730
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,525,843</u>	<u>-</u>	<u>57,576,878</u>	<u>1,143,851</u>	<u>70,132,923</u>	<u>63,839,698</u>
-	-	-	-	-	-
5,525,843	-	57,576,878	1,143,851	70,132,923	63,839,698
<u>5,525,843</u>	<u>-</u>	<u>57,576,878</u>	<u>1,143,851</u>	<u>70,132,923</u>	<u>63,839,698</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**COMBINING SCHEDULE OF CHANGES IN FIDUCIARY  
NET POSITION  
TAX COLLECTOR CUSTODIAL FUNDS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

	MISCELLANEOUS	CRIMINAL	\$15 CRIMINAL	
	FEES	CASH	JUSTICE	FINES
		BONDS	FEES	
<b>CONTRIBUTIONS</b>				
Ad valorem taxes - current	-	-	-	-
Ad valorem taxes - prior years	-	-	-	-
Ad valorem taxes - protested	-	-	-	-
Ad valorem taxes - auto dealers	-	-	-	-
State revenue sharing	-	-	-	-
Sales taxes	-	-	-	-
Licenses - occupational, etc.	-	-	-	-
Licenses - angling, hunting, etc.	-	-	-	-
Fines, forfeitures and criminal costs	-	-	-	9,059,989
Bonds and bond fees	-	756,932	101,670	-
Notices, costs, fees, etc.	2,209,620	-	-	-
Interest and other	-	-	-	-
Refunds	-	-	-	-
Amounts received on Due from other funds	-	-	-	-
<b>TOTAL COLLECTIONS</b>	<b>2,209,620</b>	<b>756,932</b>	<b>101,670</b>	<b>9,059,989</b>
<b>DEDUCTIONS</b>				
<b>STATE</b>				
LA Dept. of Wildlife and Fisheries	-	-	-	80
LA Dept. of Public Safety	-	-	-	57,678
LA Dept. of the Treasury (CMIS)	-	-	-	149,479
LA Dept. of the Treasury (East Jeff Levee District)	-	-	-	-
LA Dept. of Transportation (Crescent City Connection)	-	-	-	-
LA Tax Commission	-	-	-	-
<b>JEFFERSON PARISH</b>				
Assessor	-	-	-	-
Clerk of Court	-	-	13,982	807,477
Coroner	-	-	-	27,558
Council	-	-	-	5,469,401
District Attorney	426,051	-	48,937	987,625
Hospital District No. 1	-	-	-	-
Hospital District No. 2	-	-	-	-
Public School System	-	-	-	(538)
Sheriff	552,726	-	28,080	981,615
<b>LOCAL MUNICIPALITIES</b>				
City of Gretna	-	-	216	558
City of Harahan	-	-	-	235
City of Kenner	-	-	-	3,182
City of New Orleans	-	-	-	-
City of Westwego	-	-	36	377
Town of Grand Isle	-	-	9	-
Town of Jean Lafitte	-	-	-	-
<b>OTHER</b>				
New Orleans Aviation Board	-	-	-	-
GNO Parkway Commission	-	-	-	1,442
LCLE (Criminal Victims Relief)	-	-	-	145,429
Louisiana Supreme Court	-	-	-	11,118
Indigent Defender Board	426,051	-	14,040	1,125,825
24th Judicial Court	852,102	-	-	-
East Jefferson Levee District	-	-	-	-
West Jefferson Levee District	-	-	-	-
Grand Isle Independent Levee District	-	-	-	-
Lafitte Area Independent Levee District	-	-	-	-
Grand Isle Port Commission	-	-	-	50
State Pension Plans	-	-	-	-
Crime Stoppers, Inc.	-	-	-	46,270
Refunds to taxpayers	-	389,080	-	9,505
Refunds to taxfree shoppers	-	-	-	-
Notices, costs, fees, etc.	-	-	-	-
Amounts paid on Due to other funds	-	-	-	-
Amounts pending distribution	(47,310)	367,852	(3,630)	(764,379)
<b>TOTAL DISTRIBUTIONS</b>	<b>2,209,620</b>	<b>756,932</b>	<b>101,670</b>	<b>9,059,989</b>
Net increase (decrease) in fiduciary net position	-	-	-	-
Net position - beginning	-	-	-	-
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

COMBINING SCHEDULE OF CHANGES IN FIDUCIARY  
NET POSITION  
TAX COLLECTOR CUSTODIAL FUNDS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

PROPERTY TAX	STATE REVENUE SHARING	SALES TAX	LA OFFSET	TOTALS JUNE 30, 2022	TOTALS JUNE 30, 2021
436,620,950	-	-	-	436,620,950	427,321,011
4,120,198	-	-	-	4,120,198	6,057,084
-	-	-	-	-	1,594,637
-	-	-	-	-	-
-	8,334,775	-	-	8,334,775	8,312,302
-	-	600,892,833	-	600,892,833	524,162,719
-	-	12,644,183	-	12,644,183	12,790,788
-	-	-	-	-	-
-	-	-	696,764	9,756,752	10,138,913
-	-	-	-	858,602	1,170,292
790,732	-	4,384	-	3,004,736	4,250,807
1,859,400	-	-	1,989	1,861,389	1,692,917
5,350,622	-	2,313,046	-	7,663,668	5,548,084
-	-	-	-	-	96,435
448,741,902	8,334,775	615,854,446	698,753	1,085,758,086	1,003,135,989
-	-	-	-	80	67
-	-	-	-	57,678	50,483
-	-	-	-	149,479	154,842
10,211,239	419,245	-	-	10,630,484	10,570,320
-	-	-	-	-	-
118,176	-	-	-	118,176	116,436
-	-	-	-	-	-
4,316,331	-	-	-	4,316,331	4,316,282
3,959	-	-	-	825,418	816,383
5,684,028	100,011	-	-	5,811,597	5,796,335
248,812,750	3,742,840	219,772,509	-	477,797,500	444,485,716
-	-	-	-	1,462,613	1,529,906
-	-	-	-	-	-
-	-	-	-	-	3
114,113,763	1,783,312	236,465,338	-	352,361,874	320,752,984
33,545,504	1,297,816	83,161,165	-	119,566,906	108,386,443
-	-	12,358,699	-	12,359,473	10,718,327
-	-	2,715,706	-	2,715,941	2,428,486
-	-	45,505,012	-	45,508,194	35,284,467
-	-	1,149,850	-	1,149,850	527,674
-	-	2,813,614	-	2,814,027	2,918,257
-	-	684,065	-	684,074	752,515
-	-	416,806	-	416,806	295,117
-	-	1,149,850	-	1,149,850	527,674
-	-	-	-	1,442	1,072
-	-	-	-	145,429	120,265
-	-	-	-	11,118	11,998
-	-	-	-	1,565,916	1,655,455
-	-	-	-	852,102	922,660
-	-	-	-	-	-
5,133,488	714,567	-	-	5,848,055	5,792,922
149,112	-	-	-	149,112	240,957
161,721	-	-	-	161,721	239,600
169,756	-	-	-	169,806	257,023
1,589,000	276,984	-	-	1,865,984	12,448,848
-	-	-	-	46,270	49,758
6,103,232	-	2,313,046	-	8,814,863	7,572,059
-	-	95,060	-	95,060	1,228
18,255,106	-	1,582,656	19	19,837,781	8,975,375
-	-	-	3,851	3,851	96,492
374,737	-	5,671,071	694,883	6,293,224	14,321,560
448,741,902	8,334,775	615,854,446	698,753	1,085,758,086	988,814,429
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES  
MAJOR GOVERNMENTAL FUNDS**

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

GENERAL FUND  
SCHEDULE OF REVENUES  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>TAXES</b>						
Ad valorem taxes	\$ 32,899,468	\$ -	\$ 32,899,468	\$ 32,868,292	\$ 31,176	\$ 33,275,500
Ad valorem taxes - payments in lieu of	124,665	-	124,665	124,700	(35)	123,000
Sales and use taxes	31,310,340	(158,665)	31,151,675	31,463,324	(311,649)	26,844,360
	<u>64,334,473</u>	<u>(158,665)</u>	<u>64,175,808</u>	<u>64,456,316</u>	<u>(280,508)</u>	<u>60,242,860</u>
<b>INTERGOVERNMENTAL</b>						
Federal						
Federal grants	10,542,550	-	10,542,550	1,051,150	9,491,400	1,100,000
Housing federal prisoners	-	-	-	-	-	-
State						
State grants	-	-	-	-	-	-
State revenue sharing	1,297,816	-	1,297,816	1,297,850	(34)	1,295,000
State supplemental pay	4,409,780	-	4,409,780	4,430,900	(21,120)	4,800,000
Basic training and other	9,200	-	9,200	9,700	(500)	25,000
Video poker allocations	2,159,832	-	2,159,832	2,045,300	114,532	1,525,000
Local						
Reimbursed salaries						
Airport and other details	4,583,337	24,350	4,607,687	4,809,200	(201,513)	3,100,000
Other	2,231,849	-	2,231,849	2,033,000	198,849	1,350,000
Reimbursed expenditures	191,002	-	191,002	207,000	(15,998)	198,000
	<u>25,425,366</u>	<u>24,350</u>	<u>25,449,716</u>	<u>15,884,100</u>	<u>9,565,616</u>	<u>13,393,000</u>
<b>SERVICE CHARGES, FEES, AND COMMISSIONS</b>						
Commissions						
Taxes, licenses, etc.	53,194,318	(545,060)	52,649,258	52,649,188	70	45,900,000
Fines, forfeitures, etc.	561,493	-	561,493	547,997	13,496	546,000
Other	3,117,379	-	3,117,379	3,170,100	(52,721)	2,724,000
Civil and criminal fees	3,071,433	(230)	3,071,203	3,023,533	47,670	3,549,797
Court attendance fees	310,610	-	310,610	309,400	1,210	285,000
Housing state prisoners	1,900,046	-	1,900,046	1,901,600	(1,554)	1,770,000
Transportation of prisoners	286,222	-	286,222	282,700	3,522	176,000
Feeding and keeping of prisoners	1,222,725	-	1,222,725	1,215,380	7,345	1,247,880
Rentals	194,188	-	194,188	194,200	(12)	194,200
Insurance Premiums	24,849	-	24,849	25,825	(976)	27,000
	<u>63,883,263</u>	<u>(545,290)</u>	<u>63,337,973</u>	<u>63,319,923</u>	<u>18,050</u>	<u>56,419,877</u>
<b>FINES AND FORFEITURES</b>						
Fines and forfeitures	-	-	-	-	-	2,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
<b>INTEREST</b>	<u>244,550</u>	<u>-</u>	<u>244,550</u>	<u>193,100</u>	<u>51,450</u>	<u>310,000</u>
<b>MISCELLANEOUS</b>						
Public assignments	1,731,374	-	1,731,374	1,780,700	(49,326)	2,000,000
Subrogations and claims	527,148	-	527,148	467,500	59,648	420,000
Equipment usage	1,152,891	-	1,152,891	1,153,000	(109)	1,150,000
Other	573,613	-	573,613	629,725	(56,112)	515,500
	<u>3,985,026</u>	<u>-</u>	<u>3,985,026</u>	<u>4,030,925</u>	<u>(45,899)</u>	<u>4,085,500</u>
<b>TOTAL REVENUES</b>	<u>\$ 157,872,678</u>	<u>\$ (679,605)</u>	<u>\$ 157,193,073</u>	<u>\$ 147,884,364</u>	<u>\$ 9,308,709</u>	<u>\$ 134,453,737</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BY BUREAU  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>EXPENDITURES</b>						
<b>Public Safety</b>						
<b>Executive</b>						
Current						
Salaries and benefits	\$ 1,279,075	\$ (8,943)	\$ 1,270,132	\$ 1,270,345	\$ 213	\$ 1,294,820
General operating expenditures	345,256	(120,410)	224,846	228,585	3,739	221,500
Materials and supplies	40,623	359	40,982	41,255	273	22,600
Travel	29,747	3,747	33,494	34,325	831	25,500
Programs and activities	-	-	-	-	-	-
Capital outlay	699	1,738	2,437	2,500	63	2,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>1,695,400</u>	<u>(123,509)</u>	<u>1,571,891</u>	<u>1,577,010</u>	<u>5,119</u>	<u>1,566,420</u>
<b>Civil and Support Services</b>						
Current						
Salaries and benefits	15,049,264	(154,663)	14,894,601	14,898,014	3,413	14,902,204
General operating expenditures	10,177,083	154,014	10,331,097	10,632,248	301,151	9,856,055
Materials and supplies	8,370,538	(68,164)	8,302,374	8,554,250	251,876	5,384,500
Travel	22,933	(677)	22,256	23,100	844	46,000
Programs and activities	-	-	-	-	-	-
Capital outlay	2,728,112	1,295,530	4,023,642	4,103,350	79,708	3,238,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>36,347,930</u>	<u>1,226,040</u>	<u>37,573,970</u>	<u>38,210,962</u>	<u>636,992</u>	<u>33,427,259</u>
<b>Finance and Administrative</b>						
Current						
Salaries and benefits	2,049,558	(18,550)	2,031,008	2,033,664	2,656	1,968,729
General operating expenditures	750,043	8,517	758,560	800,680	42,120	767,430
Materials and supplies	20,186	220	20,406	21,900	1,494	45,500
Travel	4,058	-	4,058	4,150	92	28,000
Programs and activities	-	-	-	-	-	-
Capital outlay	9,060	-	9,060	9,275	215	13,500
Intergovernmental	16,352	-	16,352	16,400	48	16,500
Debt Service	-	-	-	-	-	-
	<u>2,849,257</u>	<u>(9,813)</u>	<u>2,839,444</u>	<u>2,886,069</u>	<u>46,625</u>	<u>2,839,659</u>
<b>Revenue and Taxation</b>						
Current						
Salaries and benefits	2,654,637	(28,395)	2,626,242	2,626,450	208	2,699,975
General operating expenditures	949,176	(28,355)	920,821	969,850	49,029	1,050,500
Materials and supplies	4,604	-	4,604	5,200	596	9,000
Travel	5,686	501	6,187	7,100	913	11,000
Programs and activities	-	-	-	-	-	-
Capital outlay	16,514	-	16,514	16,900	386	5,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>3,630,617</u>	<u>(56,249)</u>	<u>3,574,368</u>	<u>3,625,500</u>	<u>51,132</u>	<u>3,775,975</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

GENERAL FUND  
SCHEDULE OF EXPENDITURES - BY BUREAU  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>Operations</b>						
Current						
Salaries and benefits	21,604,613	(158,750)	21,445,863	21,446,214	351	22,503,404
General operating expenditures	298,319	(355)	297,964	298,600	636	318,700
Materials and supplies	6,796	-	6,796	7,250	454	30,200
Travel	10,765	2,093	12,858	8,365	(4,493)	26,500
Programs and activities	-	-	-	-	-	-
Capital outlay	(14,977)	14,827	(150)	-	150	30,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>21,905,516</u>	<u>(142,185)</u>	<u>21,763,331</u>	<u>21,760,429</u>	<u>(2,902)</u>	<u>22,908,804</u>
<b>Special Operations</b>						
Current						
Salaries and benefits	9,799,894	(48,522)	9,751,372	9,764,999	13,627	5,460,373
General operating expenditures	209,403	593,081	802,484	823,925	21,441	347,350
Materials and supplies	170,759	(11,376)	159,383	166,475	7,092	150,000
Travel	48,752	(6,756)	41,996	46,150	4,154	40,000
Programs and activities	-	-	-	-	-	-
Capital outlay	4,073,861	47,383	4,121,244	4,125,500	4,256	50,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>14,302,669</u>	<u>573,810</u>	<u>14,876,479</u>	<u>14,927,049</u>	<u>50,570</u>	<u>6,047,723</u>
<b>Technical Services</b>						
Current						
Salaries and benefits	11,274,109	(117,023)	11,157,086	11,157,222	136	11,707,972
General operating expenditures	498,355	110,372	608,727	634,125	25,398	576,500
Materials and supplies	655,953	(48,385)	607,568	648,675	41,107	815,000
Travel	28,414	(2,748)	25,666	25,600	(66)	71,000
Programs and activities	-	-	-	-	-	-
Capital outlay	68,214	23,461	91,675	99,800	8,125	100,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>12,525,045</u>	<u>(34,323)</u>	<u>12,490,722</u>	<u>12,565,422</u>	<u>74,700</u>	<u>13,270,472</u>
<b>Internal Management</b>						
Current						
Salaries and benefits	155,631	19,134	174,765	174,770	5	492,831
General operating expenditures	20,050	3,913	23,963	23,964	1	57,100
Materials and supplies	-	-	-	-	-	6,750
Travel	-	-	-	-	-	5,250
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>175,681</u>	<u>23,047</u>	<u>198,728</u>	<u>198,734</u>	<u>6</u>	<u>561,931</u>
<b>Criminal Investigations</b>						
Current						
Salaries and benefits	12,955,530	(131,452)	12,824,078	12,824,332	254	12,541,376
General operating expenditures	217,501	35	217,536	218,513	977	195,100
Materials and supplies	14,141	(1,126)	13,015	13,610	595	38,400
Travel	10,911	(204)	10,707	10,475	(232)	17,000
Programs and activities	-	-	-	-	-	-
Capital outlay	3,386	2,755	6,141	6,200	59	7,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>13,201,469</u>	<u>(129,992)</u>	<u>13,071,477</u>	<u>13,073,130</u>	<u>1,653</u>	<u>12,798,876</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BY BUREAU  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
<b>Special Investigations</b>						
Current						
Salaries and benefits	8,734,436	(66,854)	8,667,582	8,722,175	54,593	8,884,000
General operating expenditures	287,094	(14,940)	272,154	287,082	14,928	237,000
Materials and supplies	32,388	(5,801)	26,587	27,450	863	46,000
Travel	27,441	(4,189)	23,252	16,325	(6,927)	36,000
Programs and activities	-	-	-	-	-	-
Capital outlay	134	-	134	300	166	22,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>9,081,493</u>	<u>(91,784)</u>	<u>8,989,709</u>	<u>9,053,332</u>	<u>63,623</u>	<u>9,225,000</u>
<b>Narcotics</b>						
Current						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	(2,070)	2,070	-	-	-	-
Materials and supplies	(977)	977	-	-	-	-
Travel	(1,278)	1,278	-	-	-	-
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>(4,325)</u>	<u>4,325</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Corrections</b>						
Current						
Salaries and benefits	23,055,978	(173,333)	22,882,645	22,888,637	5,992	23,906,454
General operating expenditures	2,199,400	(3,055)	2,196,345	2,283,925	87,580	2,276,500
Materials and supplies	34,679	(4,312)	30,367	32,400	2,033	49,700
Travel	5,640	-	5,640	6,300	660	10,500
Programs and activities	-	-	-	-	-	-
Capital outlay	42,085	(16,466)	25,619	28,000	2,381	37,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>25,337,782</u>	<u>(197,166)</u>	<u>25,140,616</u>	<u>25,239,262</u>	<u>98,646</u>	<u>26,280,154</u>
<b>Non-departmental</b>						
Current						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 141,048,534</b>	<b>\$ 1,042,201</b>	<b>\$ 142,090,735</b>	<b>\$ 143,116,899</b>	<b>\$ 389,172</b>	<b>\$ 99,275,014</b>
<b>Grand Totals</b>						
Current						
Salaries and benefits	\$ 108,612,725	\$ (887,351)	\$ 107,725,374	\$ 107,806,822	\$ 81,448	\$ 106,362,138
General operating expenditures	15,949,610	704,887	16,654,497	17,201,497	547,000	15,903,735
Materials and supplies	9,349,690	(137,608)	9,212,082	9,518,465	306,383	6,597,650
Travel	193,069	(6,955)	186,114	181,890	(4,224)	316,750
Programs and activities	-	-	-	-	-	-
Capital outlay	6,927,088	1,369,228	8,296,316	8,391,825	95,509	3,505,500
Intergovernmental	16,352	-	16,352	16,400	48	16,500
Debt Service	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 141,048,534</b>	<b>\$ 1,042,201</b>	<b>\$ 142,090,735</b>	<b>\$ 143,116,899</b>	<b>\$ 1,026,164</b>	<b>\$ 132,702,273</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

FEDERAL GRANTS FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GRANT TO DATE  
FOR THE YEAR ENDED JUNE 30, 2022

	<u>PRIOR YEARS ACTUAL</u>	<u>CURRENT YEAR ACTUAL</u>	<u>GRANT TO DATE ACTUAL</u>	<u>GRANT BUDGET</u>	<u>OVER (UNDER)</u>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	5,327,942	6,692,011	12,019,953	18,965,712	(6,945,759)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>5,327,942</u>	<u>6,692,011</u>	<u>12,019,953</u>	<u>18,965,712</u>	<u>(6,945,759)</u>
<b>EXPENDITURES</b>					
Public Safety					
Current					
Executive	-	-	-	-	-
Civil and Support	-	-	-	-	-
Finance & Administrative	-	-	-	-	-
Fleet	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Special Operations	635,261	1,650,045	2,285,306	2,416,438	(131,132)
Technical Services	51,200	148,800	200,000	200,000	-
Internal Management	-	-	-	-	-
Criminal Investigations	-	-	-	-	-
Special Investigations	4,895,704	5,249,497	10,145,201	17,027,134	(6,881,933)
Narcotics	-	-	-	-	-
Corrections	-	-	-	-	-
Non-departmental	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>5,582,165</u>	<u>7,048,342</u>	<u>12,630,507</u>	<u>19,643,572</u>	<u>(7,013,065)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(254,223)</u>	<u>(356,331)</u>	<u>(610,554)</u>	<u>(677,860)</u>	<u>67,306</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	254,223	356,331	610,554	677,860	(67,306)
Transfers out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>254,223</u>	<u>356,331</u>	<u>610,554</u>	<u>677,860</u>	<u>(67,306)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE</b>					
Beginning of year		25	25		
End of year		<u>\$ 25</u>	<u>\$ 25</u>		

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

COMMUNICATIONS RESERVE CAPITAL PROJECT FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022

	PRIOR YEARS ACTUAL	CURRENT YEAR ACTUAL	PROJECT TO DATE ACTUAL	GRANT BUDGET	OVER (UNDER)
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	36,658,454	-	36,658,454	-	36,658,454
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	2,283,551	19,234	2,302,785	-	2,302,785
Miscellaneous	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>38,942,005</b>	<b>19,234</b>	<b>38,961,239</b>	<b>-</b>	<b>38,961,239</b>
<b>EXPENDITURES</b>					
Public Safety					
Current					
Executive	-	-	-	-	-
Civil and Support	-	-	-	-	-
Finance & Administrative	-	-	-	-	-
Fleet	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Special Operations	-	-	-	-	-
Technical Services	-	-	-	-	-
Internal Management	-	-	-	-	-
Criminal Investigations	-	-	-	-	-
Special Investigations	-	-	-	-	-
Narcotics	-	-	-	-	-
Corrections	-	-	-	-	-
Non-departmental	-	-	-	-	-
Capital Outlay					
Finance and Administrative	64,232,769	1,530,457	65,763,226	-	65,763,226
<b>TOTAL EXPENDITURES</b>	<b>64,232,769</b>	<b>1,530,457</b>	<b>65,763,226</b>	<b>-</b>	<b>65,763,226</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(25,290,764)</b>	<b>(1,511,223)</b>	<b>(26,801,987)</b>	<b>-</b>	<b>(26,801,987)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	23,418,214	4,200,000	27,618,214	-	27,618,214
Transfers out	(663,352)	-	(663,352)	-	(663,352)
Proceeds from loan	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>22,754,862</b>	<b>4,200,000</b>	<b>26,954,862</b>	<b>-</b>	<b>26,954,862</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>\$ (2,535,902)</b>	<b>2,688,777</b>	<b>\$ 152,875</b>	<b>\$ -</b>	<b>\$ 152,875</b>
<b>FUND BALANCE</b>					
Beginning of year		1,815,666			
End of year		<b>\$ 4,504,443</b>			

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

**BUILDINGS AND IMPROVEMENTS CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>PRIOR YEARS ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>PROJECT TO DATE ACTUAL</b>	<b>PROJECT BUDGET</b>	<b>OVER (UNDER)</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,297,142	-	1,297,142	-	1,297,142
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	7,285,081	570	7,285,651	-	7,285,651
Miscellaneous	713,754	-	713,754	-	713,754
<b>TOTAL REVENUES</b>	<b>9,295,977</b>	<b>570</b>	<b>9,296,547</b>	<b>-</b>	<b>9,296,547</b>
<b>EXPENDITURES</b>					
Public Safety					
Current					
Executive	-	-	-	-	-
Civil and Support	-	-	-	-	-
Finance & Administrative	-	-	-	-	-
Fleet	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Special Operations	-	-	-	-	-
Technical Services	-	-	-	-	-
Internal Management	-	-	-	-	-
Criminal Investigations	-	-	-	-	-
Special Investigations	-	-	-	-	-
Narcotics	-	-	-	-	-
Corrections	-	-	-	-	-
Non-departmental	-	-	-	-	-
Capital Outlay					
Civil and Support	120,382,789	172,405	120,555,194	-	120,555,194
<b>TOTAL EXPENDITURES</b>	<b>120,382,789</b>	<b>172,405</b>	<b>120,555,194</b>	<b>-</b>	<b>120,555,194</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(111,086,812)</b>	<b>(171,835)</b>	<b>(111,258,647)</b>	<b>-</b>	<b>(111,258,647)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	86,836,666	500,000	87,336,666	-	87,336,666
Transfers out	(36,000,000)	-	(36,000,000)	-	(36,000,000)
Proceeds from sale of bonds	60,009,208	-	60,009,208	316,991	59,692,217
Bond issuance costs	(464,940)	-	(464,940)	-	(464,940)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>110,380,934</b>	<b>500,000</b>	<b>110,880,934</b>	<b>316,991</b>	<b>110,563,943</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>\$ (705,878)</b>	<b>328,165</b>	<b>\$ (377,713)</b>	<b>\$ 316,991</b>	<b>\$ (694,704)</b>
<b>FUND BALANCE</b>					
Beginning of year		98,035			
End of year		<b>\$ 426,200</b>			

## **OTHER INFORMATION**

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)  
For The Year Ended June 30, 2022

FUNDING AGENCY/ GRANT	LISTING NUMBER	PASS THRU ENTITY NUMBER	GRANT ID NUMBER	GRANT PERIOD		EXPENDITURES	REVENUE
				FROM	TO	TOTAL EXPENDITURES	CY REVENUE RECOGNIZED
FEDERAL AWARDS							
U.S. DEPARTMENT OF JUSTICE							
DIRECT PROGRAMS:							
Bureau of Justice Administration							
Edward Byrne Memorial Justice Assistance Grant- 2020	16.738	Direct	2020-DJ-BX-0390	1-Oct-19	30-Sep-23	19,600	19,600
Edward Byrne Memorial Justice Assistance Grant- 2021	16.738	Direct	15PBJA-21-GG-01510-JAGX	1-Oct-20	30-Sep-24	64,683	64,683
						84,283	84,283
Federal Bureau of Investigation							
Joint Terrorism Task Force 20/21	16.Unknown	Direct	FBI 20/21	1-Oct-20	30-Sep-21	3,005	3,005
Joint Terrorism Task Force 21/22	16.Unknown	Direct	FBI 21/22	1-Oct-21	30-Sep-22	4,490	4,490
Child Exploitation Task Force 20/21	16.Unknown	Direct	FBI 20/21	1-Oct-20	30-Sep-21	4,318	4,318
Child Exploitation Task Force 21/22	16.Unknown	Direct	FBI 21/22	1-Oct-21	30-Sep-22	10,241	10,241
Civil Rights Task Force 20/21	16.Unknown	Direct	FBI 20/21	1-Oct-20	30-Sep-21	1,805	1,805
Civil Rights Task Force 21/22	16.Unknown	Direct	FBI 21/22	1-Oct-21	30-Sep-22	5,344	5,344
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 20/21	16.Unknown	Direct	NOGVCTF 20/21	1-Oct-20	30-Sep-21	7,017	7,017
New Orleans Greater Violent Crime Organized Task Force (NOGVTF) 21/22	16.Unknown	Direct	NOGVCTF 21/22	1-Oct-21	30-Sep-22	24,504	24,504
New Orleans Violent Crime Task Force 20/21	16.Unknown	Direct	NOVCTF 20/21	1-Oct-20	30-Sep-21	3,621	3,621
New Orleans Violent Crime Task Force 21/22	16.Unknown	Direct	NOVCTF 21/22	1-Oct-21	30-Sep-22	13,111	13,111
USSR-United States Secret Service 20/21	16.Unknown	Direct	USSR 20/21	1-Oct-20	30-Sep-21	3,383	3,383
USSR-United States Secret Service 21/22	16.Unknown	Direct	USSR 21/22	1-Oct-21	30-Sep-22	2,648	2,648
						83,487	83,487
Office of Justice Programs							
FY 20/21 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012	Direct	207-NOR-233-AFF	1-Oct-20	30-Sep-21	22,886	22,886
FY 22 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012	Direct	207-NOR-233-AFF	1-Oct-21	30-Sep-22	38,811	38,811
FY 20 DNA Backlog Grant	16.741	Direct	2020-DN-BX-0117	1-Oct-20	30-Sep-22	148,800	148,800
FY18 BJA Human Trafficking	16.320	Direct	2018-VT-BX-K087	1-Oct-18	30-Sep-21	129,262	129,262
						339,759	339,759
Drug Enforcement Administration							
DEA- State and Local Task Force Overtime Assignment 20/21	16.004	Direct	DEA 20/21	1-Oct-20	30-Sep-21	14,294	14,294
DEA- State and Local Task Force Overtime Assignment 21/22	16.004	Direct	DEA 21/22	1-Oct-21	30-Sep-22	32,477	32,477
DEA- State and Local Task Force Overtime Assignment Interdiction 20/21	16.004	Direct	DEA 20/21	1-Oct-20	30-Sep-21	5,278	5,278
DEA- State and Local Task Force Overtime Assignment Interdiction 21/22	16.004	Direct	DEA 21/22	1-Oct-21	30-Sep-22	9,723	9,723
						61,772	61,772
U.S. Marshall's Office							
Equitable Sharing of Federally Forfeited Property	16.922	Direct	LA0260000	1-Jul-21	30-Jun-22	20,081	122,710
US Marshalls Overtime 2021	16.Unknown	Direct	JLEO-21-0192	1-Oct-20	30-Sep-21	10,512	10,512
US Marshalls Overtime 2022	16.Unknown	Direct	JLEO-22-0192	1-Oct-21	30-Sep-22	14,713	14,713
US Marshalls MCU Return of the School Year 2021	16.Unknown	Direct	M-21-A34-001330	1-Aug-21	30-Sep-21	1,737	1,737
US Marshalls MCU Fresh Start 2022	16.Unknown	Direct	M-22-A34-000263	1-Jan-22	31-Mar-22	2,703	2,703
US Marshalls MCU Summer Knights 2022	16.Unknown	Direct	M-22-A34-000695	1-May-22	31-Jul-22	1,393	1,393
US Marshalls MCU Operation North Star 2022	16.Unknown	Direct	JLEOTOTFS4	1-Jun-22	10-Jul-22	1,819	1,819
						52,958	155,587
PASSED-THROUGH							
Passed Through Louisiana Department of Public Safety and Corrections							
National Criminal History Improvement Program (NCHP/LAAFIS) - FY21/22	16.554	Direct	AFIS 21/22	1-Jul-21	30-Jun-22	470,000	470,000
						470,000	470,000
Passed Through Louisiana Commission and Law Enforcement:							
Coverdell Crime Lab 2020	16.742	2020-CD-BX-0037	2020-CD-01-6094	1-Jan-21	31-Mar-22	29,753	29,753
Coverdell Crime Lab 2021	16.742	15PBJA-21-GG-02907-COVE	2021-CD-01-6582	1-Oct-21	31-Mar-23	-	-
Combination Investigation 2020	16.588	2020-WF-AX-0057	2020-WF-01-5900	1-Jan-21	31-Dec-21	16,584	16,584
Combination Investigation 2021	16.588	15JOVW-21-GG-00542-MUMU	2021-WF-01-6610	1-Jan-22	31-Dec-22	15,904	15,904
VOCA_Child Abuse Prevention	16.575	2018-V2-GX-0042	2018-VA-03-4931	1-Jan-20	30-Jun-21	1,893	1,893
VOCA_Child Abuse Prevention	16.575	2019-V2-GX-0059	2019-VA-01-5872	1-Jul-21	30-Jun-22	41,807	41,807
Street Sales Disruption	16.738	2018-MU-BX-0441	2018-DJ-01-5614	1-Oct-20	30-Sep-21	10,103	10,103
Street Sales Disruption	16.738	2018-MU-BX-0056	2019-DJ-01-6104	1-Oct-21	30-Sep-22	34,956	34,956
CESF	16.751	2020-VD-BX-0261	2020-DJ-01-5877	1-Jan-21	31-Oct-21	21,974	21,974
NCS-X Project	16.734	2015-VF-GX-K155	2015-NX-01-4744	1-Jan-19	31-Aug-21	178,990	178,990
DNA CEBR FY21	16.741	15BJA-21-GG-03129-DNAX	2021-CE-01-6698	1-Oct-21	30-Sep-23	18,837	18,837
						370,801	370,801
TOTAL - U.S. DEPARTMENT OF JUSTICE							
						1,463,060	1,565,689

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)  
For The Year Ended June 30, 2022

FUNDING AGENCY/ GRANT	ASSISTANCE	PASS THRU	GRANT ID	GRANT PERIOD		EXPENDITURES	REVENUE
	LISTING NUMBER	ENTITY NUMBER	NUMBER	FROM	TO	TOTAL EXPENDITURES	CY REVENUE RECOGNIZED
U.S. DEPARTMENT OF HOMELAND SECURITY							
DIRECT PROGRAMS:							
TSA K-9 Explosive Detection Team Program 20/21/22	97.Unknown	Direct	70T02020T9NNCP454	1-Jul-20	31-Dec-25	205,073	205,073
						205,073	205,073
PASSED-THROUGH							
Passed through Louisiana Governor's Office of Homeland Security							
Office of Public Assistance:							
Disaster Grants - Public Assistance (Hurricane KATRINA LA 1603)	97.036	Direct	1603-DR-LA	Project Completion		40,481	40,481
Disaster Grants - Public Assistance (Hurricane BARRY LA 4558)	97.036	Direct	4558-DR-LA	Project Completion		1,217	1,217
Disaster Grants - Public Assistance (Hurricane ZETA LA 4457)	97.036	Direct	4577-DR-LA	Project Completion		(15,799)	(15,799)
Disaster Grants - Public Assistance (Hurricane LAURA LSA)	97.036	Direct	NON-FEMA	Project Completion		-	-
Disaster Grants - Public Assistance (Hurricane IDA LA 4611)	97.036	Direct	4611-DR-LA	Project Completion		54,025	54,025
						79,924	79,924
Passed through Louisiana Governor's Office of Homeland Security							
FY 19 Port Security Grant Program SWAT Gear	97.056	Direct	EMW-2019-PU-00057-S01	1-Sep-19	31-Aug-22	2,888	2,888
FY 20 Port Security Grant Program SWAT Gear	97.056	Direct	EMW-2020-PU-00514-S01	1-Sep-20	31-Aug-23	483,699	483,699
FY 21 Port Security Grant Program SWAT Gear	97.056	Direct	EMW-2021-PU-00051-S01	1-Jan-21	31-Aug-24	647,415	647,415
Operation Stonegarden 2019	97.067	Direct	EMW-2019-SS-00014-S01	1-Sep-19	28-Feb-22	-	-
Operation Stonegarden 2020	97.067	Direct	EMW-2020-SS-00057-S01	1-Sep-20	28-Feb-23	71,523	71,523
Operation Stonegarden 2021	97.067	Direct	EMW-2021-SS-00019-S01	1-Sep-21	29-Feb-24	1,371	1,371
						1,206,896	1,206,896
TOTAL- US DEPARTMENT OF HOMELAND SECURITY							
						1,491,893	1,491,893
U.S. DEPARTMENT OF THE TREASURY							
DIRECT PROGRAMS:							
U.S. Immigration and Customs Enforcement							
Equitable Sharing of Federally Forfeited Property	16.922	Direct	LA0260000	1-Jul-21	30-Jun-22	139,567	98,331
State and Local Law Enforcement Overtime (Operation SLOT) - 20/21	21.Unknown	Direct	SLOT 20/21	1-Oct-20	30-Sep-21	271	271
State and Local Law Enforcement Overtime (Operation SLOT) - 21/22	21.Unknown	Direct	SLOT 21/22	1-Oct-21	30-Sep-22	6,512	6,512
TOTAL - U.S. DEPARTMENT OF THE TREASURY							
						146,350	105,114
U.S. POSTAL SERVICE							
TOTAL - U.S. DEPARTMENT OF THE TREASURY							
						-	-
SOCIAL SECURITY ADMINISTRATION							
DIRECT PROGRAMS:							
Inmate Incentive Payment Program (PL 100-503) 20/21	96.006	Direct	SOC SEC 20/21	1-Jul-20	30-Jun-21	-	-
Inmate Incentive Payment Program (PL 100-503) 21/22	96.006	Direct	SOC SEC 21/22	1-Jul-21	30-Jun-22	65,300	65,300
TOTAL -SOCIAL SECURITY ADMINISTRATION							
						65,300	65,300
OFFICE OF NATIONAL DRUG CONTROL POLICY							
DIRECT PROGRAMS:							
20 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	Direct	G20GC0001A	1-Jan-20	31-Dec-21	1,569,568	1,569,568
21 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	Direct	G21GC0001A	1-Jan-21	31-Dec-22	2,888,624	2,888,624
22 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	Direct	G22GC0001A	1-Jan-22	31-Dec-23	543,812	543,812
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY							
						5,002,004	5,002,004
FEDERAL HIGHWAY ADMINISTRATION							
PASSED-THROUGH							
Passed Through Louisiana Highway Safety Commission:							
Louisiana Highway Safety- 20/21	20.600	Direct	2021-30-30	1-Oct-20	30-Sep-21	19,318	19,318
Louisiana Highway Safety- 21/22	20.600	Direct	2022-30-30	1-Oct-21	30-Sep-22	13,588	13,588
TOTAL - FEDERAL HIGHWAY ADMINISTRATION							
						32,906	32,906
TOTAL FEDERAL AWARDS							
						8,201,513	8,262,906
STATE AND LOCAL AWARDS							
JEFFERSON PARISH COMMUNITY JUSTICE AGENCY							
Westbank/Gretna Task Force 20/21	N/A		Gretna Task Force 20/21	1-Jul-20	30-Jun-21	25,651	25,651
Westbank/Gretna Task Force 21/22	N/A		Gretna Task Force 21/22	1-Jul-21	30-Jun-22	80,602	80,602
Total						106,253	106,253
TOTAL STATE AND LOCAL AWARDS							
						106,253	106,253
GRAND TOTALS							
						8,307,766	8,369,159

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)  
For The Year Ended June 30, 2022

**NOTES TO SCHEDULE:**

- 1) **Basis of Presentation**  
The schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Sheriff under programs of the federal government for the year ended June 30, 2017. the information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Sheriff, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Sheriff.
- 2) **Summary of Significant Accounting Policies**  
Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles of OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Sheriff has not elected to use the 10 percent de minimis indirect cost rate.
- 3) **Cash Basis Presentation Requirement for Equitable Sharing of Federally Forfeited Property Grants**  
Cash basis expenditures reported within the annual ESAC certification report must be disclosed within the Schedule of Federal Awards in accordance with U.S. Department of Justice policy, which results in a variance of \$61,393 between annual revenues and expenditures.
- 4) **FEMA Disaster Funds Presentation Requirement - Obligated Amounts Only When Accrued**  
While the agency has accrued approximately \$9,448,821 for projects related to expenditures incurred as a result of Hurricane IDA, the portion of federally obligated funds as of fiscal year end amounts to \$54,025, resulting in difference of approximately \$9,394,796 between what is recorded in the general ledger accounting records and the agency's schedule of federal assistance.
- (M) Represents a "Major" grant under OMB Uniform Guidance.

**RECONCILIATION TO GENERAL LEDGER**

**Total grant revenues per above:**

PY Accrual (Deferral)  
Grant Assistance Received  
CY Accrual (Deferral)  
Net Grant Revenues Recognized Per the Schedule

GAAP Basis Revenue Unadjusted For Un-Obligated Federal Disaster Accruals	Un-Obligated Federal Disaster Revenue Accruals	GAAP Basis Revenue
\$ (1,535,708)	-	\$ (1,535,708)
8,265,328	4) 9,394,796	17,660,124
1,639,539	-	1,639,539
<b>\$ 8,369,159</b>	<b>\$ 9,394,796</b>	<b>\$ 17,763,955</b>

**Revenues per General Ledger:**

001-41110-0-00-00000 Federal Grants  
001-41120-0-00-00000 Federal Grants - Pass Through  
013-45110-0-00-00000 Drug Enforcement Fund  
020-41120-0-00-40031 Street Sales Disruption Grant  
023-41110-0-00-41340 & 41350 DNA Backlog & Capacity  
023-41110-0-00-xxxxx TSA GRANTS  
023-41110-0-00-xxxxx HIDTA:  
023-41110-0-00-xxxxx HOMELAND SECURITY (SHSP)(UASI) & (GOHSEP) :  
41110-0-00-46224 PSGP19  
41110-0-00-46226 PSGP20  
41110-0-00-46227 PSGP21  
41110-0-00-46285 OPSG20  
41110-0-00-46286 OPSG21  
41110-0-00-46290 Human Trafficking  
024-41510-3-03-60500 LCLE-PASS Through  
087-41110-0-00-44500 Law Enforcement Block Grants - 2020  
087-41110-0-00-4650000 Law Enforcement Block Grants - 2021  
Total Revenues Per General Ledger

GAAP Basis Revenue Unadjusted For Un-Obligated Federal Disaster Accruals	Un-Obligated Federal Disaster Revenue Accruals	GAAP Basis Revenue
\$ 311,916	-	\$ 311,916
835,835	4) 9,394,796	10,230,631
221,041	-	221,041
45,059	-	45,059
148,800	-	148,800
205,073	-	205,073
5,002,004	-	5,002,004
-	-	-
2,888	-	2,888
483,699	-	483,699
647,415	-	647,415
71,523	-	71,523
1,371	-	1,371
129,262	-	129,262
178,990	-	178,990
19,600	-	19,600
64,683	-	64,683
<b>\$ 8,369,159</b>	<b>9,394,796</b>	<b>\$ 17,763,955</b>

STATE OF LOUISIANA, PARISH OF JEFFERSON

AFFIDAVIT

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

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

**The following information is true and correct:**

\$5,525,843 is the amount of cash on hand in the property tax collector bank accounts on June 30, 2022;

He further deposed and said:

**All itemized statements of the amount of taxes collected for fiscal year 2022 (tax year 2021), by taxing authority, are true and correct.**

**All itemized statements of all taxes assessed and uncollected for the fiscal year 2022 (tax year 2021), which indicate the reasons for the failure to collect, by taxing authority, are true and correct.**

Signature Joseph P. Lopinto, III  
Sheriff of Jefferson Parish

**SWORN** to and subscribed before me, Notary, this 13 day of December, 2022, in my office in Harvey, Louisiana.

Signature - Notary Public

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

Commission

## JEFFERSON PARISH SHERIFF'S OFFICE

TAXROLL STATUS REPORT - 2021 TAX ROLL YEAR  
AS OF JUNE 30, 2022

Tax Code	Taxing Body	Mills Levied	Original 2021 Tax Levy	Supplements	Reductions	Adjudicated Supplements	2020 Collectible Tax Roll	Collections Made	Refunds	Refunds To Process	Net Collections	Amount To Be Collected	Collectible Tax Roll Not Yet Collected
01M	Parish - Kenner Only	0.63	\$ 357,192	\$ 136	\$ (4,267)	\$ 151	\$ 353,213	\$ 350,476	\$ (795)	\$ -	\$ 349,681	\$ 3,532	1.00%
02M	Parish of Jefferson	1.27	4,358,831	11,411	(45,047)	1,840	4,327,035	4,297,347	(13,961)	(53)	4,283,333	43,702	1.01%
03M	Jefferson Library Maintenance	6.00	23,994,481	55,206	(253,454)	10,128	23,806,361	23,640,034	(73,527)	(250)	23,566,257	240,104	1.01%
04M	Jefferson Health Unit	2.26	9,037,960	20,794	(95,468)	3,815	8,967,101	8,904,451	(27,695)	(94)	8,876,661	90,440	1.01%
05M	Juvenile Detention Home	3.50	13,997,305	32,204	(147,852)	5,909	13,887,566	13,790,532	(42,875)	(146)	13,747,511	140,055	1.01%
06C	Coroner - Forensic Facility	0.95	3,799,152	8,741	(40,130)	1,604	3,769,366	3,743,032	(11,637)	(40)	3,731,355	38,011	1.01%
06M	Coroner - Office	0.54	2,159,518	4,969	(22,811)	912	2,142,587	2,127,618	(6,615)	(23)	2,120,981	21,606	1.01%
07M	Court & Judicial/Community Park	0.94	3,759,173	8,649	(39,708)	1,587	3,729,701	3,703,643	(11,515)	(39)	3,692,089	37,612	1.01%
09M	Jefferson Special Services District	2.35	7,327,235	18,626	(78,029)	2,871	7,270,702	7,219,798	(24,413)	(97)	7,195,288	75,414	1.04%
12M	Jefferson Transportation System	1.94	7,758,254	17,850	(81,950)	3,275	7,697,428	7,643,648	(23,772)	(81)	7,619,795	77,633	1.01%
13M	Jefferson Mobility Impaired Transportation	0.97	3,879,150	8,925	(40,975)	1,637	3,848,737	3,821,849	(11,886)	(40)	3,809,922	38,815	1.01%
14M	Ambulance Service Dist No. 2	10.92	326,606	100	(446)	525	326,786	323,795	(180)	-	323,615	3,171	0.97%
16M	Consolidated Garbage Dist No. 1	3.75	11,612,927	29,722	(97,237)	4,578	11,549,990	11,470,914	(38,967)	(154)	11,431,792	118,198	1.02%
21M	Jefferson Parish Sheriff	8.28	33,112,374	76,185	(349,766)	13,976	32,852,768	32,623,239	(101,462)	(346)	32,521,432	331,337	1.01%
23M	Consolidated Sewer District No. 1 (East & West)	3.36	10,469,043	26,631	(87,696)	4,102	10,412,079	10,340,038	(35,118)	(138)	10,304,782	107,298	1.03%
27M	Eastbank Consolidated Fire Protection District	23.21	44,703,866	178,450	(387,496)	9,936	44,504,757	44,239,524	(133,861)	(370)	44,105,293	399,464	0.90%
28M	Fire Protection District No. 3	18.48	3,544,575	-	(21,887)	2,368	3,525,056	3,511,310	(11,086)	(281)	3,499,943	25,113	0.71%
29M	Fire Protection District No. 5	18.60	3,883,452	1,463	(37,347)	6,478	3,854,045	3,810,754	(14,633)	(1)	3,796,120	57,925	1.50%
30M	Fire Protection District No. 9	21.10	631,082	194	(861)	1,015	631,431	625,651	(348)	-	625,304	6,127	0.97%
31M	Fire Protection District No. 6 - M	25.00	5,330,650	-	(23,439)	1,811	5,309,022	5,274,706	(10,348)	-	5,264,358	44,664	0.84%
32M	Fire Protection District No. 7 - M	25.00	4,831,833	44	(36,655)	1,437	4,796,660	4,776,223	(15,182)	-	4,761,041.13	35,618	0.74%
32B	Fire Protection District No. 7 - B	-	-	-	-	-	-	-	-	-	-	-	0.00%
33M	Fire Protection District No. 8 - M	25.00	8,565,882	2,856	(83,624)	3,235	8,488,349	8,432,955	(47,641)	(249)	8,385,065	103,284	1.22%
34	Consolidated Water District No. 1 10	3.33	12,524,212	27,113	(111,187)	4,975	12,445,112	12,359,505	(39,746)	(137)	12,319,622	125,490	1.01%
41M	Consolidated Recreation and Playground District	9.71	30,056,990	76,959	(252,626)	11,854	29,893,176	29,685,703	(100,902)	(400)	29,584,401	308,776	1.03%
42B	Playground District No. 2 - Sub Dist No. 1	-	-	-	-	-	-	-	-	-	-	-	0.00%
64B	Consolidated Drainage District No. 2 (SELA)	5.00	19,742,398	45,959	(175,059)	8,199	19,621,497	19,485,557	(61,190)	(209)	19,424,158	197,340	1.01%
64M	Consolidated Drainage District No. 2 - M	4.51	17,807,643	41,455	(157,903)	7,396	17,698,591	17,575,972	(55,194)	(188)	17,520,590	178,000	1.01%
69M	Community Center and Playground Dist No. 16	10.92	326,606	100	(446)	525	326,786	323,795	(180)	-	323,615	3,171	0.97%
73M	Jefferson Levee District (Eastbank)	3.88	10,720,800	30,671	(97,656)	3,218	10,657,033	10,593,253	(30,462)	(121)	10,562,671	94,362	0.89%
74M	Grand Isle Levee District	5.09	152,237	47	(208)	245	152,321	150,927	(84)	-	150,844	1,478	0.97%
75C	Jefferson Parish School Board - C	2.83	15,556,434	35,792	(164,323)	6,566	15,434,469	15,326,633	(47,670)	(162)	15,278,801	155,668	1.01%
75M	Jefferson Parish School Board - M	3.89	11,317,405	26,039	(119,546)	4,777	11,228,676	11,150,224	(34,680)	(118)	11,115,426	113,250	1.01%
75M	Jefferson Parish School Board - M	6.80	27,193,766	62,567	(287,248)	11,478	26,980,563	26,792,058	(83,331)	(284)	26,708,444	272,119	1.01%
75J	Jefferson Parish School Board - J	16.43	65,704,937	151,173	(694,041)	27,733	65,189,802	64,734,341	(201,341)	(686)	64,532,313	657,488	1.01%
77M	Grand Isle Port Commission	4.66	173,722	46	(203)	239	173,804	172,441	(82)	-	172,359	1,445	0.83%
79M	West Jefferson Levee District	9.90	11,128,744	11,934	(90,518)	7,226	11,057,387	10,978,958	(39,017)	(102)	10,939,839	117,547	1.06%
80M	Consolidated Road Lighting District	2.82	8,709,350	22,351	(73,351)	3,442	8,661,792	8,601,441	(29,304)	(116)	8,572,020	89,772	1.04%
81	Inspector General	0.47	1,451,584	3,725	(12,225)	574	1,443,658	1,433,600	(4,884)	(19)	1,428,697	14,961	1.04%
88	SNIBD	45.00	1,002,858	-	(5,839)	-	997,019	991,279	(4,050)	-	987,229	9,790	0.98%
91M	Jefferson Road Lighting District No. 7	5.46	163,303	50	(223)	263	163,393	161,898	(90)	-	161,808	1,585	0.97%
92M	Fire Protection District No. 4	17.32	648,418	738	(8,032)	986	642,111	598,805	(6,427)	-	592,378	49,733	7.75%
UNKN	Lafitte Area Levee Ind Levee	5.79	183,229	247	(2,338)	330	181,468	166,568	(1,845)	-	164,724	16,744	9.23%
		367.86	\$ 442,005,179	\$ 1,040,119	\$ (4,229,114)	\$ 183,216	\$ 438,999,400	\$ 435,954,499	\$ (1,397,997)	\$ (4,946)	\$ 434,551,556	\$ 4,447,843	1.01%

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

**JEFFERSON PARISH SHERIFF'S OFFICE**

**TAXROLL STATUS REPORT - 2021 TAX ROLL YEAR  
AS OF JUNE 30, 2022**

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

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

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

**RECONCILIATION OF TAXROLL STATUS REPORT TO DISTRIBUTION SUMMARY REPORT**

	<b>Collections Made</b>	<b>Refunds</b>	<b>Refunds To Process</b>	<b>Net Collections</b>
Per Taxroll Status Report (above)	\$ 435,954,499	\$ (1,397,997)	\$ (4,946)	\$ 434,551,556
Other Collections	1,012,168	-	-	1,012,168
Refunds Not Yet Processed	-	-	4,946	4,946
Refunds of Cost	-	(89,584)	-	(89,584)
Per Distribution Report	436,966,667	(1,487,581)	-	435,479,086
Collections of Costs, Fees, etc.	529,466	-	-	529,466
Security Districts	622,891	-	-	622,891
Total Per Distribution Report	438,119,024	(1,487,581)	-	436,631,443
Interest on delinquent payments	720,225	-	-	720,225
Total Collections	438,839,249	(1,487,581)	-	437,351,668
Other Collections	10,697	-	-	10,697
State Revenue Sharing	-	-	-	-
Total Distributed to Date	\$ 438,849,945	\$ (1,487,581)	\$ -	\$ 437,362,364

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

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

<b><u>Purpose</u></b>	<b><u>Amount</u></b>	
Salary	202,217	(1)
Benefits - Retirement - Employer Required Contributions	24,787	(2)
Benefits - Insurance (Group Health)	17,940	(3)
Benefits - Other	2,919	(4)
Car Allowance	-	(5)
Vehicle Provided by Agency	Yes	(5)
Per Diem	-	
Reimbursements	-	
Membership Dues	6,009	(6)
Travel (meal per diems)	-	
Tuition and Registration Fees	385	(7)
Conference Travel (Airfare, Lodging, Conference Expenses)	5,806	(7)
Continuing Professional Education Fees	-	
Housing	-	
Unvouchered Expenses	-	
Special Meals	-	

**Notes to Schedule:**

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

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

**Jefferson Parish Sheriffs Office**

**LLA Entity ID #111111-11111**

**Reporting Period 07/01/2021 - 12/31/2021**

**Cash Basis Presentation**

**Beginning Balance of Amounts Collected (i.e. cash on hand)** 266,940.68

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

**Add: Collections**

Civil Fees	.00
Bond Fees	21.53
Asset Forfeiture/Sale	.00
Pre-Trial Diversion Program Fees	.00
Criminal Court Costs/Fees	1,035,622.13
Criminal Fines - Contempt	370,406.27
Criminal Fines - Other	509,181.64
Restitution	.00
Probation	169,175.00
Service/Collection Fees	12,739.47
Interest Earnings On Collected Balances	.00
Other	1,934.09
<b>Subtotal Collections:</b>	<b>2,099,080.13</b>

**Less: Disbursements to Governments & Nonprofits**

JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL COURT COSTS/FEES	241,790.57
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - CONTEMPT	274,870.30
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - OTHER	264,151.35
JEFFERSON PARISH FINANCE DEPARTMENT-PROBATION	147,020.68
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL COURT COSTS/FEES	66,996.09
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - CONTEMPT	43,399.95
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - OTHER	41,699.75
TREASURER, STATE OF LA - CMIS-CRIMINAL COURT COSTS/FEES	10,292.67
TREASURER, STATE OF LOUISIANA (HCAP)-CRIMINAL COURT COSTS/FEES	1,178.21
TREASURER, STATE OF LA. (GNOEC)-CRIMINAL COURT COSTS/FEES	387.15
OFFICE OF STATE POLICE-CRIMINAL COURT COSTS/FEES	19,590.72
LA. WILDLIFE & FISHERIES-CRIMINAL COURT COSTS/FEES	2.18
LA COMMISSION ON LAW ENFORCEMENT-CRIMINAL COURT COSTS/FEES	42,458.85
JEFFERSON PARISH CORONER'S OFFICE-CRIMINAL COURT COSTS/FEES	7,805.86
JEFF PARISH CLERK OF COURTS-BOND FEES	5.76
JEFF PARISH CLERK OF COURTS-CRIMINAL COURT COSTS/FEES	169,222.47
INDIGENT DEFENDER BOARD-CRIMINAL COURT COSTS/FEES	169,394.42
INDIGENT DEFENDER BOARD-CRIMINAL FINES - OTHER	182.50
INDIGENT DEFENDER BOARD-SERVICE/COLLECTION FEES	12,372.74
CITY OF KENNER-CRIMINAL COURT COSTS/FEES	890.30
CITY OF HARAHAN-CRIMINAL COURT COSTS/FEES	58.93
CITY OF WESTWEGO-CRIMINAL COURT COSTS/FEES	194.02
CRIME STOPPERS, INC.-CRIMINAL COURT COSTS/FEES	6,897.32

Source: Sheriff and Ex-Officio Tax Collector, Jefferson Parish Print Date: 11/14/2022 16:29

(Unaudited)

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

TOWN OF GRAND ISLE-CRIMINAL COURT COSTS/FEES	50.00
CITY OF GRETNALAND-CRIMINAL COURT COSTS/FEES	112.08
TREASURER, STATE OF LA. (SCITF)-CRIMINAL COURT COSTS/FEES	9,948.63
TREASURER, STATE OF LA. (SOTTF)-PROBATION	5,685.82
SUPREME COURT OF LOUISIANA (JC)-CRIMINAL COURT COSTS/FEES	1,636.23
	1,538,295.55

**Less: Amounts Retained by Collecting Agency**

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	41,699.75
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	0.00
Amounts Self-Disbursed	
SHERIFF'S GENERAL FUND-BOND FEES	14.60
SHERIFF'S GENERAL FUND-CRIMINAL COURT COSTS/FEES	109,802.77
SHERIFF'S GENERAL FUND-CRIMINAL FINES - CONTEMPT	43,399.95
SHERIFF'S GENERAL FUND-OTHER	92.66
OVER/UNDER AMOUNT	2,012.73
Subtotal Amounts Retained by Collecting Agency	197,022.46

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

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

**Subtotal Disbursements/Retainage** 1,735,318.01

**Total: Ending Balance of Amounts Collected but not Disbursed/Retained  
(i.e. cash on hand)** 630,702.80

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

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

**Jefferson Parish Sheriffs Office**

**LLA Entity ID #111111-11111**

**Reporting Period 01/01/2022 - 06/30/2022**

**Cash Basis Presentation**

**Beginning Balance of Amounts Collected (i.e. cash on hand)** 630,702.80

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

**Add: Collections**

Civil Fees	.00
Bond Fees	119.58
Asset Forfeiture/Sale	.00
Pre-Trial Diversion Program Fees	.00
Criminal Court Costs/Fees	2,588,051.10
Criminal Fines - Contempt	694,745.37
Criminal Fines - Other	1,753,781.93
Restitution	.00
Probation	321,843.67
Service/Collection Fees	18,606.49
Interest Earnings On Collected Balances	.00
Other	18,326.15
<b>Subtotal Collections:</b>	<b>5,395,474.29</b>

**Less: Disbursements to Governments & Nonprofits**

JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL COURT COSTS/FEES	781,087.32
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - CONTEMPT	512,268.64
JEFFERSON PARISH FINANCE DEPARTMENT-CRIMINAL FINES - OTHER	1,263,816.86
JEFFERSON PARISH FINANCE DEPARTMENT-PROBATION	299,335.61
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL COURT COSTS/FEES	231,522.50
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - CONTEMPT	80,882.66
JEFFERSON PARISH DISTRICT ATTORNEY-CRIMINAL FINES - OTHER	199,530.58
TREASURER, STATE OF LA - CMIS-CRIMINAL COURT COSTS/FEES	35,532.96
TREASURER, STATE OF LOUISIANA (HCAP)-CRIMINAL COURT COSTS/FEES	2,946.46
TREASURER, STATE OF LA. (GNOEC)-CRIMINAL COURT COSTS/FEES	932.47
OFFICE OF STATE POLICE-CRIMINAL COURT COSTS/FEES	30,282.84
LA. WILDLIFE & FISHERIES-CRIMINAL COURT COSTS/FEES	32.88
LA COMMISSION ON LAW ENFORCEMENT-CRIMINAL COURT COSTS/FEES	77,950.21
JEFFERSON PARISH CORONER'S OFFICE-CRIMINAL COURT COSTS/FEES	14,870.93
JEFF PARISH CLERK OF COURTS-BOND FEES	22.27
JEFF PARISH CLERK OF COURTS-CRIMINAL COURT COSTS/FEES	430,632.55
INDIGENT DEFENDER BOARD-CRIMINAL COURT COSTS/FEES	561,197.85
INDIGENT DEFENDER BOARD-CRIMINAL FINES - OTHER	1,282.25
INDIGENT DEFENDER BOARD-SERVICE/COLLECTION FEES	18,239.70
CITY OF KENNER-CRIMINAL COURT COSTS/FEES	1,599.80
CITY OF HARAHAN-CRIMINAL COURT COSTS/FEES	176.27
CITY OF WESTWEGO-CRIMINAL COURT COSTS/FEES	183.12
CRIME STOPPERS, INC.-CRIMINAL COURT COSTS/FEES	23,755.55

Source: Sheriff and Ex-Officio Tax Collector, Jefferson Parish Print Date: 11/14/2022 16:31  
(Unaudited)

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

CITY OF GRETNAL-CRIMINAL COURT COSTS/FEES	346.12
TREASURER, STATE OF LA. (SCITF)-CRIMINAL COURT COSTS/FEES	28,543.96
TREASURER, STATE OF LA. (SOTTF)-PROBATION	10,011.86
SUPREME COURT OF LOUISIANA (JC)-CRIMINAL COURT COSTS/FEES	5,695.10
	4,612,679.32
<b>Less: Amounts Retained by Collecting Agency</b>	
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	199,530.58
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	0.00
Amounts Self-Disbursed	
SHERIFF'S GENERAL FUND-BOND FEES	65.50
SHERIFF'S GENERAL FUND-CRIMINAL COURT COSTS/FEES	243,266.51
SHERIFF'S GENERAL FUND-CRIMINAL FINES - CONTEMPT	80,882.66
SHERIFF'S GENERAL FUND-OTHER	373.65
OVER/UNDER AMOUNT	14,715.85
Subtotal Amounts Retained by Collecting Agency	538,834.75
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>	
Civil Fee Refunds	0
Bond Fee Refunds	0
Restitution Payments to Individuals	0
Other Disbursements to Individuals	0
Payments to 3rd Party Collection/Processing Agencies	0
<b>Subtotal Disbursements/Retainage</b>	5,151,514.07
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	874,663.02
The total amount of CASH payments collected prior to the end date of this report that were not yet disbursed by the end date of this report.	

## STATISTICAL SECTION





## STATISTICAL SECTION NARRATIVE

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

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

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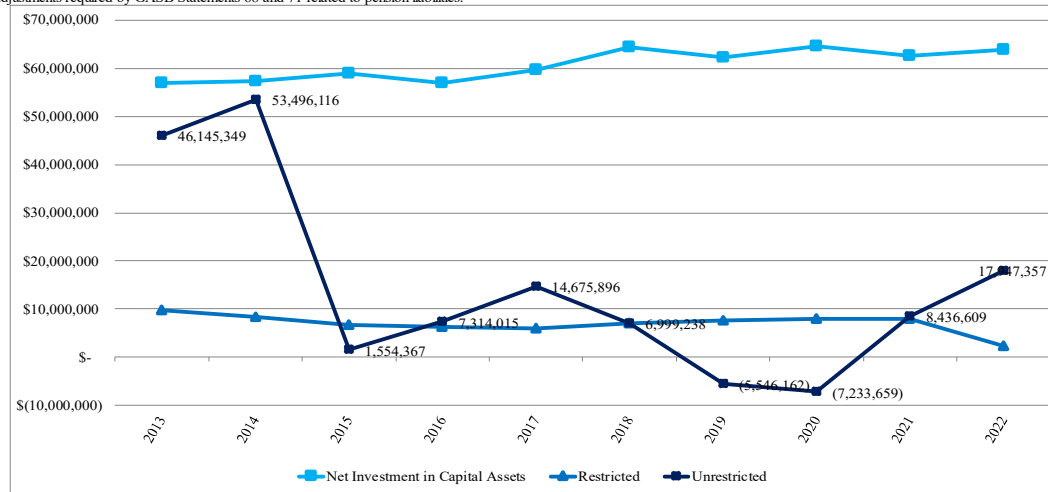
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(ACCRUAL BASED OF ACCOUNTING)

(UNAUDITED)

	2012	2013	(1) 2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Governmental Activities</b>											
Net Investment in Capital Assets	\$ 56,942,313	\$ 57,400,787	\$ 59,055,613	\$ 57,080,147	\$ 59,672,449	\$ 64,391,627	\$ 62,376,088	\$ 64,740,267	\$ 62,593,957	\$ 63,869,373	\$ 67,010,925
Restricted											
911 Emergency Communications	4,599,345	6,199,781	6,064,003	6,221,370	5,846,598	5,513,724	6,490,996	7,125,734	6,206,048	7,087,885	8,145,868
Debt Service	215	817	453	71	674	279	382	185	-	-	-
Construction	774,562	-	-	-	-	-	-	-	-	-	-
Claims and Judgments	4,484,174	2,132,751	679,918	-	-	1,498,965	1,098,815	774,136	1,738,914	(4,802,314)	235,516
Unrestricted	46,145,349	53,496,116	1,554,367	7,314,015	14,675,896	6,999,238	(5,546,162)	(7,233,659)	8,436,609	17,947,357	40,800,039
<b>TOTAL GOVERNMENTAL ACTIVITIES NET POSITION</b>	<b>\$ 112,945,958</b>	<b>\$ 119,230,252</b>	<b>\$ 67,354,354</b>	<b>\$ 70,615,603</b>	<b>\$ 80,195,617</b>	<b>\$ 78,403,833</b>	<b>\$ 64,420,119</b>	<b>\$ 65,406,663</b>	<b>\$ 78,975,528</b>	<b>\$ 84,102,301</b>	<b>\$ 116,192,348</b>

NOTES:

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



JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 2

CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(ACCRUAL BASED OF ACCOUNTING)

(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Expenses</b>										
Governmental Activities:										
Public Safety										
Executive	\$ 1,060,985	\$ 1,017,289	\$ 1,104,874	\$ 965,621	\$ 1,662,142	\$ 1,931,283	\$ 1,525,868	\$ 1,585,709	\$ 1,688,724	\$ 1,672,090
Management Services	12,956,160	13,534,956	12,868,149	13,616,751	13,104,553	13,446,781	34,144,711	33,586,114	36,945,417	38,491,978
Finance and Administrative	9,729,961	10,075,299	11,248,184	11,539,343	11,367,771	11,458,242	6,737,200	5,631,538	5,809,163	5,583,714
Fleet	13,564,442	12,489,132	12,748,774	11,392,905	11,023,729	13,069,790	-	-		
Revenue and Taxation	3,286,041	3,247,624	3,872,359	3,564,091	3,472,475	1,510,326	5,834,371	3,961,296	4,050,632	3,748,999
Operations	23,224,794	22,595,108	22,763,550	22,808,960	24,599,544	27,148,492	23,427,110	26,546,643	26,571,072	20,960,663
Special Operations	6,049,249	4,383,286	5,149,953	4,881,433	5,601,166	4,117,517	6,250,361	5,991,368	7,946,321	11,393,902
Technical Services	17,281,779	18,153,634	18,397,173	18,700,879	19,604,658	19,677,278	17,106,166	19,758,646	18,680,958	16,987,778
Internal Management	1,483,852	1,013,074	587,863	613,514	667,075	1,083,151	829,528	840,487	815,544	351,048
Criminal Investigations	11,725,916	11,848,570	12,349,841	12,591,923	13,734,348	13,725,558	14,150,974	14,865,760	14,871,514	13,242,726
Special Investigations	9,556,757	10,247,417	9,616,545	9,870,223	11,412,317	11,073,382	10,298,903	10,551,572	15,634,009	14,965,081
Narcotics	4,222,232	4,240,403	4,385,646	4,637,320	5,064,879	4,979,199	5,745,156	6,632,296		
Corrections	23,575,235	23,559,157	23,841,527	24,017,738	25,538,712	26,220,598	25,894,475	27,974,858	30,959,415	26,861,362
Interest on Long-term Debt and fees	1,145,093	954,144	842,100	756,311	651,184	540,914	418,335	289,317	138,644	-
<b>Total Governmental Activities Expenses</b>	<b>138,862,496</b>	<b>137,359,093</b>	<b>139,776,538</b>	<b>139,957,012</b>	<b>147,504,553</b>	<b>149,982,511</b>	<b>152,363,158</b>	<b>158,215,604</b>	<b>164,111,413</b>	<b>154,259,341</b>
<b>Total Primary Government Expenses</b>	<b>\$ 138,862,496</b>	<b>\$ 137,359,093</b>	<b>\$ 139,776,538</b>	<b>\$ 139,957,012</b>	<b>\$ 147,504,553</b>	<b>\$ 149,982,511</b>	<b>\$ 152,363,158</b>	<b>\$ 158,215,604</b>	<b>\$ 164,111,413</b>	<b>\$ 154,259,341</b>
<b>Program Revenue (See Table 3)</b>										
Governmental Activities:										
Charges for Services										
Executive	\$ 219,818	\$ 134,766	\$ 100,495	\$ 79,414	\$ 171,291	\$ 173,013	\$ 166,502	\$ 176,654	\$ 181,306	\$ 183,808
Management Services	7,697,723	8,047,278	8,423,646	8,712,202	8,488,109	8,639,652	9,618,569	9,359,240	11,307,366	10,890,348
Finance and Administrative	2,733,937	2,969,211	2,990,964	3,219,371	3,205,307	4,113,750	5,127,894	6,427,355	5,331,108	6,281,711
Fleet	1,108,698	1,100,132	1,139,455	1,168,138	1,160,790	1,208,083	-	-		
Revenue and Taxation	96,807	102,287	31,822	-	-	-	-	-		
Operations	56,666	57,618	48,309	52,735	32,957	23,498	27,403	21,396	70,643	(1,133)
Special Operations	81,781	64,360	52,228	133,218	109,609	102,144	95,223	532,687	681,459	584,247
Technical Services	8,885	12,486	177,770	5,382	2,019	1,393	1,247	535	606	203
Internal Management	51	51	-	-	-	-	48	-		
Criminal Investigations	1,092,419	1,155,426	1,232,172	1,205,829	1,180,122	1,225,581	1,472,954	1,494,723	1,411,896	1,442,491
Special Investigations	416,413	415,989	428,218	417,710	467,082	463,150	461,009	8,221	18,812	17,920
Narcotics	1,655	2,872	2,306	2,926	689	1,442	1,776	1,231		
Corrections	3,085,132	3,033,528	3,439,618	3,890,157	3,805,120	3,710,216	3,524,284	4,077,104	5,269,690	5,275,427
Total Charges for Services	16,599,985	17,096,004	18,067,003	18,887,082	18,623,095	19,661,922	20,496,909	22,099,146	24,272,886	24,675,022
Operating Grants and Contributions	21,961,748	17,966,921	21,879,035	22,914,367	23,379,741	23,686,068	25,097,069	42,345,996	29,338,359	32,753,462
Capital Grants and Contributions	1,004,562	738,021	507,517	459,674	472,475	205	43,805	99,236	495,889	2,591,379
<b>Total Governmental Activities Program Revenues</b>	<b>\$ 39,566,295</b>	<b>\$ 35,800,946</b>	<b>\$ 40,453,555</b>	<b>\$ 42,261,123</b>	<b>\$ 42,475,311</b>	<b>\$ 43,348,195</b>	<b>\$ 45,637,783</b>	<b>\$ 64,544,378</b>	<b>\$ 54,107,134</b>	<b>\$ 60,019,863</b>
<b>Net (Expense) Revenue</b>										
<b>TOTAL PRIMARY GOVERNMENT NET (EXPENSE)</b>	<b>\$ (99,296,201)</b>	<b>\$ (101,558,147)</b>	<b>\$ (99,322,983)</b>	<b>\$ (97,695,889)</b>	<b>\$ (105,029,242)</b>	<b>\$ (106,634,316)</b>	<b>\$ (106,725,375)</b>	<b>\$ (93,671,226)</b>	<b>\$ (110,004,279)</b>	<b>\$ (94,239,478)</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 2

CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(ACCRUAL BASED OF ACCOUNTING)

(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Governmental Activities:</b>										
Taxes										
Property Taxes	\$ 27,447,509	\$ 27,810,657	\$ 28,506,512	\$ 28,739,300	\$ 29,514,255	\$ 29,916,247	\$ 30,596,972	\$ 31,168,714	\$ 32,750,859	\$ 32,899,468
Property Taxes - Payments in Lieu of	-	-	-	-	88,949	90,974	50,849	89,217	117,432	124,665
Sales Taxes	22,622,549	22,131,936	22,955,740	22,390,927	22,873,663	23,214,151	23,204,060	23,727,197	27,539,466	31,310,340
Intergovernmental										
State Revenue Sharing	1,302,140	1,297,687	1,296,204	1,243,006	1,293,783	1,294,084	1,293,822	1,294,158	1,294,317	1,297,816
Video Poker Allocations	1,798,858	1,665,316	1,625,919	1,655,037	1,622,587	1,589,831	1,538,260	1,366,449	1,510,952	2,159,832
Commissions										
Commissions on Tax Collections	50,894,975	44,054,063	46,693,546	46,039,225	45,609,370	46,677,808	48,438,068	47,093,282	50,228,281	56,903,846
Charges for Services										
Court Attendance	172,890	428,181	298,215	336,514	337,341	293,600	320,026	297,064	292,593	310,610
Unrestricted Interest	285,712	263,475	345,267	352,734	878,547	1,013,896	1,085,982	1,164,382	418,510	368,825
Miscellaneous										
Gain (Loss) on Disposal of Capital Assets	163,821	532,309	3,257	691,059	(124,322)	-	71,906	5,655	(543,813)	(328,358)
Subrogations	352,122	364,674	534,962	5,391,880	699,115	989,634	629,940	476,838	732,500	527,148
Other	539,919	334,100	324,610	436,221	444,170	309,050	482,035	557,135	789,954	755,333
<b>Total Primary Government General Revenues</b>	<b>\$ 105,580,495</b>	<b>\$ 98,882,398</b>	<b>\$ 102,584,232</b>	<b>\$ 107,275,903</b>	<b>\$ 103,237,458</b>	<b>\$ 105,389,275</b>	<b>\$ 107,711,920</b>	<b>\$ 107,240,091</b>	<b>\$ 115,131,051</b>	<b>\$ 126,329,525</b>
<b>Extraordinary Items</b>										
Forgiveness of CDL loan - FEMA	\$ -	\$ 7,233,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Extraordinary Items</b>	<b>\$ -</b>	<b>\$ 7,233,273</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Changes in Net Position</b>										
<b>Total Primary Government</b>	<b>\$ 6,284,294</b>	<b>\$ 4,557,524</b>	<b>\$ 3,261,249</b>	<b>\$ 9,580,014</b>	<b>\$ (1,791,784)</b>	<b>\$ (1,245,041)</b>	<b>\$ 986,545</b>	<b>\$ 13,568,865</b>	<b>\$ 5,126,772</b>	<b>\$ 32,090,047</b>

NOTES:

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

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 3

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

(UNAUDITED)

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities:										
Public Safety										
Executive	\$ 243,684	\$ 155,050	\$ 157,454	\$ 136,795	\$ 241,694	\$ 259,230	\$ 241,341	\$ 255,605	\$ 245,824	\$ 265,170
Management Services	7,959,245	8,188,040	8,711,341	9,007,438	8,780,937	8,945,784	10,148,083	10,536,181	12,469,683	13,401,793
Finance and Administrative	3,761,580	3,829,737	4,022,916	4,535,940	4,124,562	4,965,430	6,146,698	23,968,805	10,626,933	6,511,546
Fleet	1,132,274	1,111,831	1,201,490	1,231,638	1,219,301	1,268,646	-	-	-	-
Revenue and Taxation	126,639	136,724	158,326	128,308	118,003	113,502	1,016,398	110,702	111,159	122,468
Operations	1,813,033	1,745,735	2,601,780	2,428,047	2,590,932	2,693,833	1,905,591	2,846,692	2,803,751	2,568,788
Special Operations	2,892,888	1,020,482	950,241	1,039,206	1,228,069	953,750	1,285,093	1,453,890	1,635,363	10,625,220
Technical Services	9,691,403	8,341,750	8,830,816	8,763,271	8,652,990	9,202,357	8,672,189	8,715,238	9,006,812	9,117,046
Internal Management	48,382	21,279	41,717	44,513	46,293	47,644	49,641	50,098	49,925	32,387
Criminal Investigations	1,930,517	1,960,856	2,498,055	2,523,045	2,497,167	2,617,254	2,954,024	3,079,336	2,941,578	3,030,602
Special Investigations	4,680,856	4,342,719	5,042,694	5,251,501	5,783,688	5,660,870	6,124,593	5,643,420	7,487,978	7,595,797
Narcotics	1,228,953	1,023,886	1,237,272	1,687,382	1,768,235	1,284,479	1,924,504	2,278,525	-	-
Corrections	4,056,841	3,922,857	4,999,453	5,484,039	5,423,440	5,335,416	5,169,628	5,605,886	6,728,128	6,749,046
<b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES</b>	<b>\$ 39,566,295</b>	<b>\$ 35,800,946</b>	<b>\$ 40,453,555</b>	<b>\$ 42,261,123</b>	<b>\$ 42,475,311</b>	<b>\$ 43,348,195</b>	<b>\$ 45,637,783</b>	<b>\$ 64,544,378</b>	<b>\$ 54,107,134</b>	<b>\$ 60,019,863</b>

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 4

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

(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund											
Committed	\$ 16,933,975	\$ 18,192,138	\$ 16,007,540	\$ 13,766,580	\$ 11,519,657	\$ 8,541,186	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	13,195,835	10,123,193	8,011,591	10,835,309	10,826,281	12,837,360	10,999,907	11,899,316	12,405,422	18,949,935	21,575,841
Unassigned	17,356,624	31,560,605	35,006,900	36,195,083	40,086,050	34,895,036	43,046,232	42,549,190	57,709,424	65,659,097	59,156,540
<b>Total General Fund</b>	<b>\$ 47,486,434</b>	<b>\$ 59,875,936</b>	<b>\$ 59,026,031</b>	<b>\$ 60,796,972</b>	<b>\$ 62,431,988</b>	<b>\$ 56,273,582</b>	<b>\$ 54,046,139</b>	<b>\$ 54,448,506</b>	<b>\$ 70,114,846</b>	<b>\$ 84,609,032</b>	<b>\$ 80,732,381</b>
Major Funds											
Restricted	\$ 5,373,907	\$ 6,199,781	\$ 6,064,003	\$ 6,221,370	\$ 5,846,598	\$ 5,513,724	\$ 6,490,996	\$ 7,125,734	\$ 6,206,048	\$ 7,087,885	\$ 8,145,868
Assigned	11,647,912	8,813,983	10,307,506	9,448,529	9,165,763	10,593,674	5,722,183	1,703,899	1,755,642	1,913,726	4,930,668
<b>Total Major Funds</b>	<b>\$ 17,021,819</b>	<b>\$ 15,013,764</b>	<b>\$ 16,371,509</b>	<b>\$ 15,669,899</b>	<b>\$ 15,012,361</b>	<b>\$ 16,107,398</b>	<b>\$ 12,213,179</b>	<b>\$ 8,829,633</b>	<b>\$ 7,961,690</b>	<b>\$ 9,001,611</b>	<b>\$ 13,076,536</b>
Other Governmental Funds											
Restricted	\$ 215	\$ 817	\$ 453	\$ 71	\$ 674	\$ 279	\$ 382	\$ 185	\$ (213)		
Assigned	3,344,115	3,833,977	3,842,961	4,571,027	5,123,760	5,316,231	5,568,323	6,084,368	6,810,363	5,163,031	13,436,950
<b>Total Other Governmental Funds</b>	<b>\$ 3,344,330</b>	<b>\$ 3,834,794</b>	<b>\$ 3,843,414</b>	<b>\$ 4,571,098</b>	<b>\$ 5,124,434</b>	<b>\$ 5,316,510</b>	<b>\$ 5,568,705</b>	<b>\$ 6,084,553</b>	<b>\$ 6,810,150</b>	<b>\$ 5,163,031</b>	<b>\$ 13,436,950</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 67,852,583</b>	<b>\$ 78,724,494</b>	<b>\$ 79,240,954</b>	<b>\$ 81,037,969</b>	<b>\$ 82,568,783</b>	<b>\$ 77,697,490</b>	<b>\$ 71,828,023</b>	<b>\$ 69,362,692</b>	<b>\$ 84,886,686</b>	<b>\$ 98,773,674</b>	<b>\$ 107,245,867</b>

NOTES:

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

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 5

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

(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues</b>										
Taxes (See Table 6)	\$ 50,070,058	49,942,593	51,462,252	51,130,227	52,476,867	53,221,372	53,853,295	54,983,717	60,407,757	64,334,473
Intergovernmental	30,983,949	26,995,332	27,125,587	27,348,403	27,834,132	28,120,411	29,840,794	46,577,251	34,904,405	40,356,216
Service charges, fees, and commissions	57,442,876	50,862,438	54,153,219	54,212,738	53,397,529	54,334,715	56,272,198	55,288,164	59,908,830	66,118,153
Fines and forfeitures	724,057	523,134	578,387	917,996	918,152	411,944	1,037,869	1,385,477	959,226	1,192,720
Interest	252,298	239,716	330,669	318,708	808,214	874,729	882,713	976,119	389,239	346,584
Miscellaneous	3,135,908	3,285,798	2,962,868	8,671,644	3,536,429	3,656,145	3,511,477	3,354,086	3,839,991	3,995,339
<b>TOTAL REVENUES</b>	<b>\$ 142,609,146</b>	<b>\$ 131,849,011</b>	<b>\$ 136,612,982</b>	<b>\$ 142,599,716</b>	<b>\$ 138,971,323</b>	<b>\$ 140,619,316</b>	<b>\$ 145,398,346</b>	<b>\$ 162,564,814</b>	<b>\$ 160,409,448</b>	<b>\$ 176,343,485</b>
<b>Expenditures</b>										
Current										
Public Safety										
Executive	\$ 998,408	\$ 966,508	\$ 1,071,916	\$ 948,806	\$ 1,656,654	\$ 1,842,048	\$ 1,417,429	\$ 1,460,847	\$ 1,524,256	\$ 1,695,400
Management Services	11,869,910	12,490,721	11,918,601	12,863,931	12,266,340	12,587,940	32,417,106	30,569,731	29,873,422	36,926,637
Finance and Administrative	8,552,384	10,091,212	10,097,096	10,422,384	9,385,884	9,586,625	3,846,368	3,791,296	4,064,171	2,871,913
Fleet	12,157,864	12,679,015	10,143,537	13,914,345	11,843,258	10,608,561	-	-	-	-
Revenue & Taxation	3,051,732	3,041,552	3,707,518	3,416,474	3,221,951	3,464,209	3,293,945	3,580,142	3,563,591	3,630,617
Operations	21,241,054	20,762,574	21,541,824	21,763,650	22,790,749	23,223,282	23,184,623	22,990,158	22,052,518	21,905,516
Special Operations	5,410,642	3,926,562	4,610,775	4,331,999	5,038,024	4,339,232	4,720,692	5,202,082	6,886,650	15,955,985
Technical Services	15,721,968	16,727,553	17,203,221	17,903,648	18,060,593	17,425,588	16,368,052	17,859,473	16,177,600	16,260,240
Internal Management	1,169,297	548,621	550,710	596,259	623,868	624,814	603,701	593,177	551,738	175,681
Criminal Investigations	10,845,558	11,073,349	11,870,236	12,238,692	12,905,125	12,854,004	13,130,250	13,131,113	12,541,671	13,201,469
Special Investigations	8,887,308	9,728,130	9,332,379	10,149,263	12,091,600	11,133,201	10,608,045	10,814,492	14,938,412	15,157,425
Narcotics	3,652,293	3,636,696	4,075,360	4,334,725	4,544,226	4,421,513	5,074,242	5,793,688	-	-
Corrections	21,844,968	22,064,181	22,973,475	23,292,035	23,953,657	24,799,837	24,067,371	24,883,121	27,499,762	26,664,581
<b>Total Public Safety</b>	<b>\$ 125,403,386</b>	<b>\$ 127,736,674</b>	<b>\$ 129,096,648</b>	<b>\$ 136,176,211</b>	<b>\$ 138,381,929</b>	<b>\$ 136,910,854</b>	<b>\$ 138,731,824</b>	<b>\$ 140,669,320</b>	<b>\$ 139,673,791</b>	<b>\$ 154,445,464</b>
Debt Service										
Principal	\$ 1,070,000	\$ 1,120,000	\$ 1,175,000	\$ 1,230,000	\$ 1,290,000	\$ 1,350,000	\$ 1,415,000	\$ 1,480,000	\$ 1,550,000	\$ -
Interest	471,464	434,137	392,506	347,413	292,100	226,100	156,975	92,000	32,000	-
Capital outlay										
Public Safety										
Finance and Administrative	4,337,311	1,605,479	1,597,639	291,318	678,826	3,349,840	1,170,029	953,138	2,694,605	63,028
Management Services	191,493	47,537	96,991	741,759	5,200,579	2,637,531	3,844,547	668,915	280,495	4,121,386
Special Investigations	263,581	388,724	7,183	282,201	323,690	-	-	13,047	291,572	16,414
Narcotics	-	-	-	-	27,060	14,339	45,300	238	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 131,737,235</b>	<b>\$ 131,332,551</b>	<b>\$ 132,365,967</b>	<b>\$ 139,068,902</b>	<b>\$ 146,194,184</b>	<b>\$ 144,488,664</b>	<b>\$ 145,363,675</b>	<b>\$ 143,876,658</b>	<b>\$ 144,522,463</b>	<b>\$ 158,646,292</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>10,871,911</b>	<b>516,460</b>	<b>4,247,015</b>	<b>3,530,814</b>	<b>(7,222,861)</b>	<b>(3,869,348)</b>	<b>34,671</b>	<b>18,688,156</b>	<b>15,886,985</b>	<b>17,697,193</b>
<b>Other Financing Sources (Uses)</b>										
Transfers in	\$ 5,274,407	\$ 8,304,429	\$ 6,487,838	\$ 6,131,189	\$ 8,791,054	\$ 6,781,920	\$ 5,860,777	\$ 7,427,240	\$ 6,928,191	\$ 18,639,670
Transfers out	(5,274,407)	(8,304,429)	(8,937,838)	(8,131,189)	(10,791,054)	(8,782,037)	(8,360,777)	(10,591,401)	(8,928,188)	(27,864,670)
Capital leases	-	-	-	-	4,351,568	-	-	-	-	-
Payments to refunding escrow agent	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(2,450,000)</b>	<b>(2,000,000)</b>	<b>2,351,568</b>	<b>(2,000,117)</b>	<b>(2,500,000)</b>	<b>(3,164,161)</b>	<b>(1,999,997)</b>	<b>(9,225,000)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 10,871,911</b>	<b>\$ 516,460</b>	<b>\$ 1,797,015</b>	<b>\$ 1,530,814</b>	<b>\$ (4,871,293)</b>	<b>\$ (5,869,465)</b>	<b>\$ (2,466,743)</b>	<b>\$ 15,523,995</b>	<b>\$ 13,886,988</b>	<b>\$ 8,472,193</b>
<b>Fund Balances</b>										
Beginning of year	\$ 67,852,583	\$ 78,724,494	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783	\$ 77,697,488	\$ 71,829,434	\$ 69,362,691	\$ 84,886,686	\$ 98,773,674
End of year	\$ 78,724,494	\$ 79,240,954	\$ 81,037,969	\$ 82,568,783	\$ 77,697,490	\$ 71,828,023	\$ 69,362,691	\$ 84,886,686	\$ 98,773,674	\$ 107,245,867
Debt Service as a percentage of noncapital expenditures	1.25%	1.27%	1.23%	1.21%	1.18%	1.18%	1.18%	1.09%	1.09%	0.00%

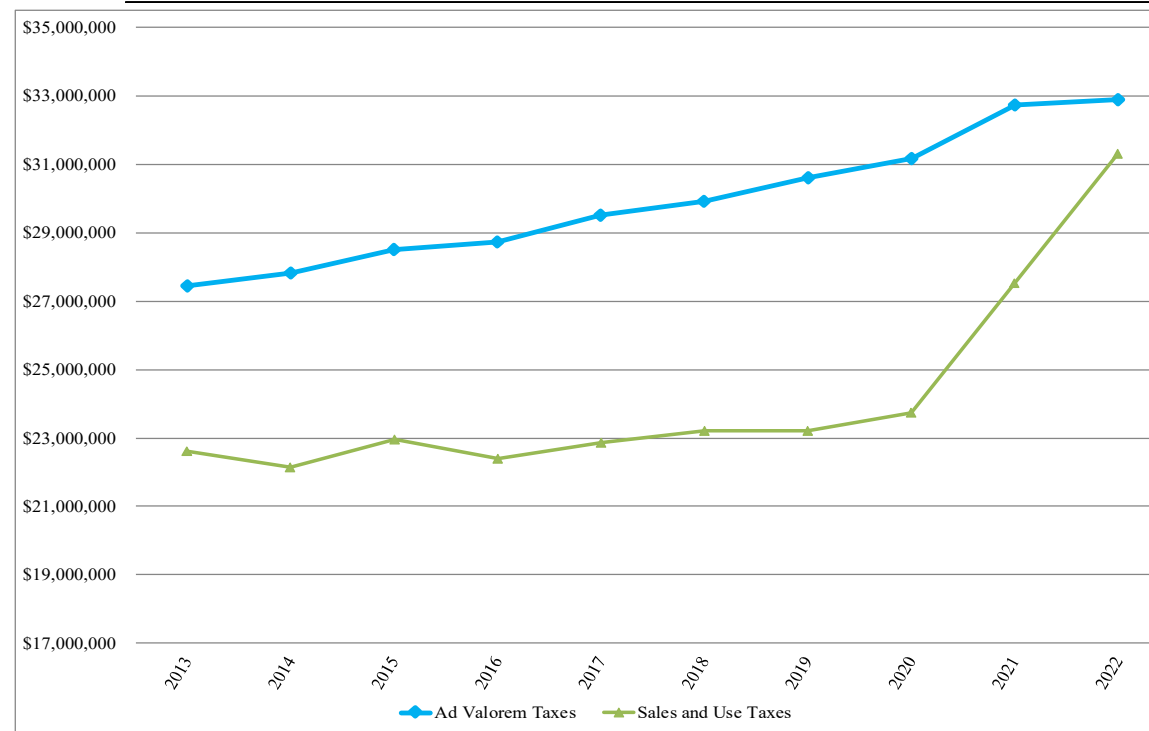
JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 6

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

(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Tax Revenues by Source</b>										
Taxes										
Ad valorem taxes	\$ 27,447,509	\$ 27,810,657	\$ 28,506,512	\$ 28,739,300	\$ 29,514,255	\$ 29,916,247	\$ 30,596,972	\$ 31,168,714	\$ 32,750,859	\$ 32,899,468
Ad valorem taxes - Payments In Lieu Of Taxes	-	-	-	-	88,949	90,974	50,849	89,217	117,432	1,124,665
Sales and use taxes	22,622,549	22,131,936	22,955,740	22,390,927	22,873,663	23,214,151	23,204,060	23,725,786	27,539,466	31,310,339
<b>TOTAL TAX REVENUES</b>	<b>\$ 50,070,058</b>	<b>\$ 49,942,593</b>	<b>\$ 51,462,252</b>	<b>\$ 51,130,227</b>	<b>\$ 52,476,867</b>	<b>\$ 53,221,372</b>	<b>\$ 53,851,881</b>	<b>\$ 54,983,717</b>	<b>\$ 60,407,757</b>	<b>\$ 65,334,472.00</b>



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

**TABLE 7**

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

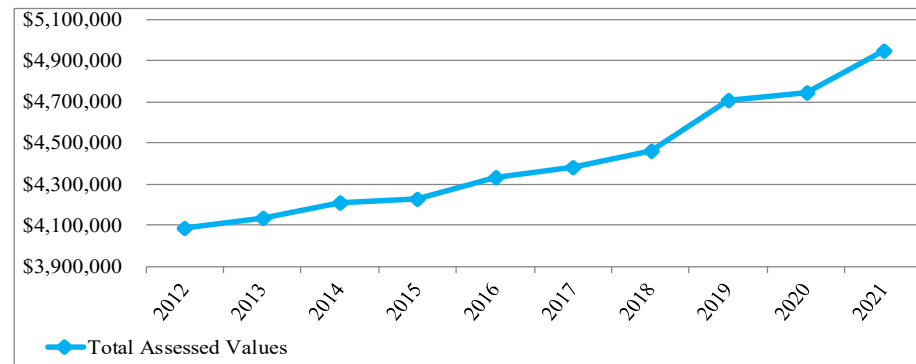
Fiscal Year	Tax Roll	(1) Real Estate	(1) Industrial and Commercial	(1) Public Service Corporations	Total Assessments	(2) Homestead Exempt	Total Taxable Assessed Value	Percentage Change From Prior Year	(4) Total Direct Tax Rate	(3) Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Taxable Value
2013	2012 (R)	3,237,553	686,109	165,633	4,089,295	751,271	3,338,024	2.79%	0.66	3,805,381	87.72%
2014	2013	3,265,555	705,590	165,078	4,136,223	746,756	3,389,467	1.54%	0.66	3,846,000	88.13%
2015	2014	3,307,755	723,192	179,681	4,210,628	742,507	3,468,121	2.32%	0.67	3,909,670	88.71%
2016	2015	3,329,095	712,036	186,918	4,228,049	741,598	3,486,451	0.53%	0.66	3,928,398	88.75%
2017	2016 (R)	3,450,825	684,425	196,172	4,331,422	740,238	3,591,184	3.00%	0.68	4,037,890	88.94%
2018	2017	3,503,897	682,789	196,062	4,382,748	743,245	3,639,503	1.35%	0.67	4,089,798	88.99%
2019	2018	3,573,378	689,716	201,187	4,464,281	746,242	3,718,039	2.16%	0.66	4,167,313	89.22%
2020	2019	3,762,484	718,702	228,842	4,710,028	751,763	3,958,265	6.46%	0.74	4,394,180	90.08%
2021	2020	3,817,243	690,706	235,384	4,743,333	744,256	3,999,077	1.03%	0.63	4,434,636	90.18%
2022	2021	3,942,291	751,334	250,810	4,944,435	740,773	4,203,662	5.12%	0.64	4,610,387	91.18%

**SOURCE:**

Jefferson Parish Sheriff's Office

**NOTES:**

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



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

**TABLE 8**

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

**(UNAUDITED)**

<b>Fiscal Year</b>	<b>Tax Roll</b>	<b>Direct</b>	<b>Overlapping</b>			<b>Total</b>
		<b>(1) Jefferson Parish Sheriff</b>	<b>Jefferson Parish</b>	<b>Jefferson Parish School Board</b>	<b>Other</b>	
2013	2012	0.66	1.50	1.83	0.12	4.11
2014	2013	0.66	1.51	1.83	0.12	4.12
2015	2014	0.67	1.52	1.84	0.13	4.16
2016	2015	0.66	1.55	1.83	0.12	4.16
2017	2016	0.68	1.54	1.87	0.12	4.21
2018	2017	0.67	1.51	1.84	0.12	4.14
2019	2018	0.66	1.50	1.82	0.12	4.10
2020	2019	0.74	1.69	2.74	0.12	5.29
2021	2020	0.63	1.41	2.30	0.11	4.46
2022	2021	1.09	1.35	2.14	0.11	4.70

**SOURCE:**

Jefferson Parish Assessor's Office

**NOTES:**

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

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 9

PRINCIPAL TAXPAYERS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2013  
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

Taxpayer	Type of Business	2022 Tax Roll			2013 Tax Roll		
		Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation
Entergy Louisiana, LLC	Electric Utility	\$ 133,413	1	0.78%	\$ 72,000	1	1.76%
ATMOS Energy Louisiana (formerly Louisiana Gas)	Gas Utility	38,403	2	0.69%	21,988	4	0.54%
Causeway Associates (Lakeside Shopping Center)	Retail Shopping Mall	34,097	3	0.55%	28,698	2	0.70%
Entergy Services, Inc.	Electric Utility	27,009	4	0.49%			0.00%
Hancock Whitney	Banking	24,375	5	0.44%	19,859	5	0.49%
Capital One Bank (formerly Hibernia National Bank)	Banking	21,702	6	0.43%	15,969	8	0.39%
Lakeway Associates, LLC	Commerical Property Building	21,456	7	0.39%	17,657	7	0.43%
Cornerstone Chemical Co.	Chemical Plant	19,186	8	0.37%			0.00%
JW Stone Oil Distributors, LLC	Oil & Gas Brokerage	18,427	9	0.35%	19,393	6	0.47%
Intralox LLC	Manufacturing Company	17,457	10	0.29%			0.00%
Ekmwood Retail Properties LLC	Retail Shopping Mall	14,228	-	0.25%			0.00%
JP Morgan Chase	Banking	12,398	-	0.24%	12,726	10	0.31%
Region Bank	Banking	11,978	-	0.24%			0.00%
Bell South	Telephone Utility	11,851	-	0.24%	27,900	3	0.68%
Fuji Oil New Orleans	Oil & Gas Brokerage	11,626	-	0.23%			0.00%
Lapeyre Properties	Manufacturing Company	11,385	-	0.23%			0.00%
Five Properties	Commerical Property Building	11,241	-	0.21%			0.00%
Union Pacific Railroad	Railroad	10,577	-	0.20%			0.00%
Crescent Bank & Trust	Banking	10,104	-	0.20%			0.00%
Richards Clearview	Retail Shopping Mall	9,844	-	0.19%			0.00%
Roehm America LLC	Chemical Plant	9,617	-	0.19%			0.00%
Marrero Land	Commerical Property Building	9,570	-	0.19%			0.00%
Gulf Coast Bank	Banking	9,522	-	0.19%			0.00%
Cargill	Manufacturing Company	9,398	-	7.59%			0.00%
Metals USA		-	-	0.00%	13,451	9	0.33%
<b>TOTAL</b>		<u>\$ 375,451</u>		<u>15.17%</u>	<u>\$ 249,641</u>		<u>5.78%</u>
Total Assessed Value (Table 7)		<u>\$ 4,944,435</u>			<u>\$ 4,089,295</u>		

SOURCE:

Jefferson Parish Assessor's Office

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

**TABLE 10**

**PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

**(UNAUDITED)**

Fiscal Year	Tax Roll	Taxes Levied for the Fiscal Year	Collected Within The Fiscal Year of the Levy		(1) Delinquent Tax	(1) Total Tax	(1) Percent of Total Tax Collections to Total Tax Levy	(2) Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
			Current Tax Collections	Percent of Current Levy	Collections	Collections			
2013 (R)	2012	27,363,527	27,017,949	98.74%	429,560	27,447,509	100.31%	345,578	1.26%
2014	2013	27,914,277	27,400,587	98.16%	410,070	27,810,657	99.63%	513,690	1.84%
2015	2014	28,412,165	27,919,756	98.27%	586,756	28,506,512	100.33%	492,409	1.73%
2016	2015	28,616,671	28,347,055	99.06%	392,245	28,739,300	100.43%	269,616	0.94%
2017 (R)	2016	29,468,398	29,246,328	99.25%	267,927	29,514,255	100.16%	222,070	0.75%
2018	2017	29,986,882	29,689,121	99.01%	227,126	29,916,247	99.76%	297,761	0.99%
2019	2018	30,568,266	30,283,782	99.07%	313,190	30,596,972	100.09%	284,484	0.93%
2020	2019	31,347,910	30,877,691	98.50%	85,638	30,963,329	98.77%	470,219	1.50%
2021	2020	32,636,257	32,343,658	99.10%	102,618	32,446,276	99.42%	292,599	0.90%
2022	2021	32,852,768	32,578,105	99.16%	165,270	32,743,375	99.67%	274,663	0.84%

**SOURCE:**

Jefferson Parish Sheriff's Office - Revenue and Taxation Bureau

**NOTES:**

- (R) Indicates a "Reassessment" year
- (1) It should be noted that the delinquent tax collection column includes taxes collected during that particular fiscal year for all open tax roll years. Thus, the current tax collection column and the delinquent tax collection column represent the total amount collected in that fiscal year. As a result, the total tax collection column and the percent of total tax collections show the amount collected for that fiscal year and not for the particular tax roll year.
- (2) At the end of each tax season, the Sheriff holds a "tax sale" on all properties with delinquent taxes. The delinquent taxes will not be collected until the property is sold or placed back into commerce. If not purchased at the tax sale, the property adjudicates to the Parish of Jefferson; therefore, there will almost always be an outstanding delinquent tax amount.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 11

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

(UNAUDITED)

Category	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Percentage of Total
Agriculture, Forestry, Fishing and Hunting	\$ 87,891	\$ 109,975	\$ 139,796	\$ 37,822	\$ 175,652	\$ 327,768	\$ 347,123	\$ 299,144	\$ 379,941	\$ 496,593	0.11%
Mining, Quarrying, and Oil and Gas Extraction	4,476,152	18,980,282	4,744,661	3,298,112	2,520,810	2,317,207	2,821,533	3,216,794	2,018,282	2,771,970	0.59%
Utilities	442,620	451,203	454,440	398,270	398,427	358,482	325,712	290,540	328,121	374,938	0.08%
Construction	837,664	989,237	975,361	781,342	969,929	1,299,653	1,426,022	1,287,635	1,222,722	1,541,671	0.33%
Manufacturing	26,129,344	30,402,674	26,897,948	19,459,078	22,996,851	21,975,361	22,257,663	12,958,581	20,948,007	47,466,021	10.04%
Wholesale Trade	65,434,164	72,050,350	44,147,484	32,336,038	35,984,025	40,340,919	41,020,090	36,279,407	36,760,916	75,640,833	16.00%
Retail Trade	105,861,608	104,707,099	101,033,585	144,983,558	149,326,586	166,447,577	193,319,174	246,548,415	269,221,708	304,590,465	64.42%
Transportation and Warehousing	631,377	169,463	150,655	133,751	122,769	132,308	156,701	173,517	1,437,954	10,603,701	2.24%
Information	10,967,983	10,049,078	8,677,040	7,380,330	7,385,425	7,339,904	7,007,787	5,709,773	7,920,156	9,034,785	1.91%
Finance and Insurance	336,849	402,835	372,449	383,677	485,251	448,129	447,286	510,829	511,119	505,929	0.11%
Real Estate and Rental and Leasing	6,074,257	6,273,649	6,133,914	5,653,262	5,900,349	6,115,858	8,140,801	5,858,399	5,275,106	6,077,106	1.29%
Professional, Scientific, and Technical Services	802,586	855,992	1,102,008	1,207,560	1,088,240	1,033,587	1,303,831	1,179,529	1,077,866	1,375,727	0.29%
Management of Companies and Enterprises	230	384	2,015	4,338	4,612	3,625	3,816	3,402	61,894	7,290	0.00%
Administrative, Support, Waste Management and Remediation	1,015,765	1,128,111	1,158,952	1,006,470	1,205,386	1,262,612	1,174,736	838,327	839,774	986,777	0.21%
Educational Services	68,163	65,426	58,376	49,546	41,499	38,096	33,386	21,388	33,985	33,836	0.01%
Health Care and Social Assistance	217,630	208,885	251,315	282,207	244,461	314,295	359,023	349,978	540,826	479,816	0.10%
Arts, Entertainment, and Recreation	135,573	139,228	167,416	161,000	162,626	174,371	150,357	188,662	210,331	227,552	0.05%
Accommodation and Food Services	3,886,632	3,861,078	4,032,026	3,997,833	3,936,389	4,125,026	4,807,831	4,736,039	4,630,853	4,798,765	1.01%
Other Services (except Public Administration)	5,257,194	5,481,991	5,157,842	5,316,756	5,466,222	4,892,342	5,255,292	4,885,703	4,752,606	5,604,417	1.19%
Public Administration	161,112	173,716	163,229	124,236	78,205	93,964	103,376	136,395	175,930	204,268	0.04%
<b>TOTAL TAXABLE REVENUE</b>	<b>\$ 232,824,794</b>	<b>\$ 256,500,656</b>	<b>\$ 205,820,512</b>	<b>\$ 226,995,186</b>	<b>\$ 238,493,714</b>	<b>\$ 259,041,084</b>	<b>\$ 290,461,540</b>	<b>\$ 325,472,457</b>	<b>\$ 358,348,097</b>	<b>\$ 472,822,460</b>	<b>100.00%</b>
Sales tax rate varies by type of item taxed:											
General Sales	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	
Food and Drugs	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	
Hotel/Motel Room Rentals	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%	
Sheriff's Direct Sales Tax Rate	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	

SOURCE:

Jefferson Parish Sheriff and Ex-Officio Tax Collector

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

**TABLE 12**

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

**(UNAUDITED)**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>State Taxing Bodies</b>										
State of Louisiana	4.000%	4.000%	4.000%	4.000%	4.000%	5.000%	4.450%	4.450%	4.450%	4.450%
<b>Local Taxing Bodies</b>										
Jefferson Parish Council	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%
Less taxes dedicated to:										
Jefferson Parish Public School System	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%
Jefferson Parish Sheriff's Office	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%
Net Direct Tax Rate for Jefferson Parish Council	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%
Jefferson Parish Public School System	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%
Add taxes dedicated from Jefferson Parish Council	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
Net Direct Tax Rate for Jefferson Parish Public School System	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%
Law Enforcement District (i.e., the Sheriff's Office)	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%
Add taxes dedicated from Jefferson Parish Council	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%
Net Direct Tax Rate for Jefferson Parish Sheriff's Office	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%
Local Tax Rate	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%
<b>TOTAL SALES TAX RATE</b>	<b>8.750%</b>	<b>8.750%</b>	<b>8.750%</b>	<b>8.750%</b>	<b>8.750%</b>	<b>9.750%</b>	<b>9.200%</b>	<b>9.200%</b>	<b>9.200%</b>	<b>9.200%</b>

**SOURCE:**

Jefferson Parish Sheriff and Ex-Officio Tax Collector

**NOTE:**

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

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 13

SALES TAX REVENUE PAYERS BY INDUSTRY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2013  
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

Industry	2022				2013			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Agriculture, Forestry, Fishing and Hunting	20	0.11%	\$ 662	0.12%	31	0.20%	\$ 453	0.17%
Mining, Quarrying, and Oil and Gas Extraction	190	1.06%	1,683	0.29%	202	1.27%	1,943	0.40%
Utilities	42	0.23%	4,050	0.71%	50	0.31%	3,430	0.39%
Construction	725	4.05%	5,166	0.90%	547	3.44%	3,607	2.04%
Manufacturing	2,366	13.23%	22,852	3.98%	2,127	13.39%	19,863	8.56%
Wholesale Trade	1,678	9.38%	36,786	6.41%	1,170	7.37%	21,831	6.20%
Retail Trade	5,718	31.97%	347,315	60.55%	5,109	32.17%	250,738	56.63%
Transportation and Warehousing	162	0.91%	1,633	0.28%	154	0.97%	1,089	0.46%
Information	603	3.37%	9,177	1.60%	507	3.19%	6,701	2.11%
Finance and Insurance	194	1.08%	2,203	0.38%	162	1.02%	1,370	0.35%
Real Estate, Rental and Leasing	924	5.17%	23,137	4.03%	903	5.69%	16,162	3.77%
Professional, Scientific, and Technical Services	779	4.36%	3,303	0.58%	580	3.65%	2,083	0.68%
Management of Companies and Enterprises	12	0.07%	67	0.01%	3	-	18	-
Administrative, Support, Waste Mgmt and Remediation	411	2.30%	2,042	0.36%	388	2.44%	1,931	0.64%
Educational Services	70	0.39%	55	0.01%	63	0.40%	104	0.04%
Health Care and Social Assistance	286	1.60%	24,791	4.32%	200	1.26%	11,245	2.58%
Arts, Entertainment, and Recreation	233	1.30%	4,265	0.74%	219	1.38%	3,904	2.25%
Accommodation and Food Services	1,683	9.41%	64,148	11.18%	1,609	10.13%	46,705	8.83%
Other Services (except Public Administration)	1,747	9.77%	20,139	3.51%	1,817	11.44%	16,705	3.82%
Public Administration	40	0.22%	164	0.03%	41	0.26%	433	0.08%
<b>TOTAL</b>	<b>17,883</b>	<b>100.00%</b>	<b>\$ 573,638</b>	<b>100.00%</b>	<b>15,882</b>	<b>99.98%</b>	<b>\$ 410,315</b>	<b>100.00%</b>

SOURCE:

Jefferson Parish Sheriff and Ex-Officio Tax Collector

NOTES:

- (1) Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the Sheriff's revenue.
- (2) Several different types of liabilities are not included above as they relate to tax liabilities not generated by a return. The distribution of Louisiana State Auto Rental Tax is not included. Also not included are installment agreements and accrued interest payments.
- (3) Audit collections are reported in the fiscal year corresponding to December of the last year of the audit period.
- (4) Annual returns are reported on a calendar year basis and are included in the fiscal year corresponding to December for the return.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 14

RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS  
(AMOUNTS EXPRESSED IN THOUSANDS, EXCEPT PER CAPITA)

(UNAUDITED)

Fiscal Year	Governmental Activities			(1) Total Primary Government	(3) Percentage of Personal Income	(3) Per Capita
	Capital Leases	Limited Tax Revenue Bonds	(2) Community Disaster Loan			
2013	-	10,610	7,198	17,808	0.09%	41.25
2014	-	9,490	-	9,490	0.05%	21.83
2015	-	8,315	-	8,315	0.04%	19.08
2016	-	7,085	-	7,085	0.03%	16.24
2017	4,352	5,795	-	10,147	0.05%	23.25
2018	4,352	4,445	-	8,797	0.04%	20.04
2019	3,481	3,030	-	6,511	0.03%	15.00
2020	2,610	1,550	-	4,160	0.02%	9.62
2021	1,740	-	-	1,740	0.01%	3.95
2022	870	-	-	870	0.00%	2.01

NOTES:

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

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 15

COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(AMOUNTS EXPRESSED IN THOUSANDS)

(UNAUDITED)

		(5) Outstanding Debt	Overlapping Percentage	Overlapping Debt
<b>Taxing Jurisdiction</b>				
Direct Bonded Debt:				
Jefferson Parish Sheriff				
	(1) LED Limited Revenue Bonds	\$ -	100.00%	\$ -
	(2) Capital Lease - Radios	870	100.00%	870
		<u>870</u>		<u>870</u>
Overlapping:				
Parish of Jefferson				
	(3) Special Sales Tax and General Obligation Bonds	384,665	100.00%	384,665
		<u>384,665</u>		<u>384,665</u>
Jefferson Parish Public School System				
	(4) General Obligation (Tax) Bonds	185,255	100.00%	185,255
		<u>185,255</u>		<u>185,255</u>
Total Overlapping		<u>569,920</u>		<u>569,920</u>
Total Direct and Overlapping		<u>\$ 570,790</u>		<u>\$ 570,790</u>
			2021 Population	432,493
			Per Capita	<u>\$ 1,320</u>

NOTES:

- (1) The Bonds were issued by the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff). The ad valorem taxes of the LED/Sheriff are specifically dedicated to pay these bonds. Amount as of June 30, 2021.
- (2) Capital Lease for Motorola radios. Amount as of June 30, 2021.
- (3) These amounts are as of December 31, 2021.
- (4) These amounts are as of June 30, 2021.
- (5) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Parish. This schedule estimates the portion of the outstanding general obligation debt of those overlapping governments that is to be borne by the residents and businesses of the Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. Only those debt issuances that are considered to be parish-wide" and funded as "general-obligation bonds" of the agencies are reported.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 16

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

(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessed Value (Table 7)	\$ 4,089,295	\$ 4,136,223	\$ 4,210,628	\$ 4,228,049	\$ 4,331,422	\$ 4,382,748	\$ 4,464,281	\$ 4,710,028	\$ 4,743,333	\$ 4,944,435
Times 10 percent	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Debt Limit	408,930	413,622	421,063	422,805	433,142	438,275	446,428	471,003	474,333	494,444
Bonded Debt Applicable to Limit (Table 14)	10,610	9,490	8,315	7,085	5,795	4,445	3,030	1,550	-	4,160
Legal Debt Margin	\$ 398,320	\$ 404,132	\$ 412,748	\$ 415,720	\$ 427,347	\$ 433,830	\$ 443,398	\$ 469,453	\$ 474,333	\$ 490,284

NOTE:

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

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

**TABLE 17**

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

**(UNAUDITED)**

<b>Fiscal Year</b>	<b>(A) Population</b>	<b>(B) School Enrollment</b>	<b>(A ) Per Capita Income</b>	<b>(A) (in \$1,000's) Personal Income</b>	<b>(C ) Unemployment Rate</b>
2013	431,732	46,108	44,821	19,391,284	7.30%
2014	434,767	45,048	45,932	19,969,663	6.40%
2015	435,716	47,977	45,954	20,022,745	6.30%
2016	436,275	48,737	46,922	20,471,082	6.10%
2017	436,523	49,076	47,591	20,774,666	5.20%
2018	439,036	49,328	48,563	21,321,109	6.10%
2019	434,051	48,912	51,005	22,138,952	5.30%
2020	432,493	50,582	54,032	23,341,824	10.60%
2021	440,781	49,862	55,516	22,608,304	5.90%
2022	432,346	48,160	55,373	23,940,225	4.70%

**SOURCES:**

**(A)** Bureau of Economic Analysis

**(B)** USNEWS.com

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

**NOTES:**

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

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

**TABLE 18**

**PRINCIPAL EMPLOYERS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2013**

**(UNAUDITED)**

Employer	Type of Business	2022			2013		
		Employees	Rank	Percent of Total Employment	Employees	Rank	Percent of Total Employment
Ochsner Health System	Medical/Hospital	27,667	1	13.14%	13,000	1	6.45%
Jefferson Parish School Board	Public Education			0.00%	6,631	2	3.53%
Jefferson Parish	Parish Government	2,818	2	1.34%	2,882	5	1.85%
East Jefferson General Hospital	Medical/Hospital			0.00%	2,310	6	1.16%
Acme Truck Line Inc.	Transportation/Logistics	2,100	4	1.00%	-		1.26%
The Laitram Corporation	Global Manufacturing	1,557	5	0.74%			0.00%
Bernard MCC LLC	Plumbing	2,367	3	1.12%	-		0.00%
Cornerstone Chemical	Chemical Manufacturer	800	6	0.38%	-		0.93%
West Jefferson Medical Center	Medical/Hospital			0.00%	1,849	8	0.00%
Caox Communication	Cable			0.00%	1,600	10	0.00%
Audubon Engineering	Engineering Firm	769	7	0.37%	-		0.00%
Treasure Chest Casino	Casino	700	8	0.33%			
Northrop Grumman Ship Systems, Avondale Operations	Shipbuilding	-	-	0.00%	2,260	7	1.91%
Al Copeland	Restaurant		-	0.00%	1,700	9	1.01%
Superior Energy Services	Production-Related Services	-	-	0.00%	4,400	4	2.22%
Stewart Enterprises	Funeral Services			0.00%	5,000	3	
<b>TOTAL</b>		<b>38,778</b>		<b>18.42%</b>	<b>41,632</b>		<b>20.32%</b>

**SOURCE:**

Jefferson Parish Economic Development Corporation (JEDCO)

**NOTE:**

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

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

**TABLE 19**

**FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION  
LAST TEN FISCAL YEARS**

**(UNAUDITED)**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021 Authorized	2022	2022 Authorized	Over (Under)
<b>Public Safety</b>													
Executive	8	7	7	8	13	14	12	13	12	13	12	12	-
Management Services	86	87	85	81	78	88	169	163	176	162	157	163	(6)
Finance and Administrative	66	89	87	88	66	84	31	31	32	32	33	33	-
(1) Fleet	28	25	26	25	23	25	25	-	-	-	-	-	-
Revenue and Taxation	49	46	47	47	45	45	44	47	47	49	48	49	(1)
Operations	295	288	293	293	296	316	296	302	290	293	286	293	(7)
Special Operations	41	46	45	47	46	48	50	51	53	53	52	53	(1)
Technical Services	183	205	200	202	197	188	181	179	172	198	164	202	(38)
Internal Management	8	7	8	8	7	8	8	7	10	7	12	12	-
Criminal Investigations	152	151	155	153	147	156	167	155	169	172	152	168	(16)
Special Investigations	69	79	77	80	82	78	53	60	42	39	36	49	(13)
Narcotics	47	50	51	50	52	49	63	64	72	77	61	65	(4)
Corrections	365	359	358	367	352	369	322	337	297	379	232	379	(147)
													-
<b>TOTAL</b>	<b>1,397</b>	<b>1,439</b>	<b>1,439</b>	<b>1,449</b>	<b>1,404</b>	<b>1,468</b>	<b>1,421</b>	<b>1,409</b>	<b>1,372</b>	<b>1,474</b>	<b>1,245</b>	<b>1,478</b>	<b>(233)</b>

**SOURCE:**

Jefferson Parish Sheriff's Office - Personnel Department

**NOTE:**

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

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA

TABLE 20

OPERATING INDICATORS  
LAST TEN FISCAL YEARS

(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Percentage of Change
Population - Total (B)	431,732	434,767	435,716	436,275	436,523	439,036	434,051	432,493	440,781	432,346	-1.9%
Population - Jefferson Parish unincorporated areas (estimated) (C )	323,799	330,729	330,657	331,414	331,110	333,579	329,854	329,295	337,957	327,982	-3.0%
Calls for Service	313,740	290,822	278,330	301,449	278,869	267,331	263,360	245,965	233,133	232,894	-0.1%
Responses to Calls for Service	295,368	273,384	261,183	283,913	263,729	253,724	251,684	234,796	223,014	222,701	-0.1%
Assigned Cases	152,415	129,291	106,706	103,842	88,073	84,758	85,706	75,179	66,058	65,933	-0.2%
Investigated Cases	66,224	65,244	62,597	61,750	57,439	68,905	68,776	49,781	44,685	44,825	0.3%
Deaths	648	648	595	632	699	746	697	832	960	1,005	4.7%
Traffic Tickets Issued	39,888	41,898	22,998	25,008	17,571	15,752	18,103	13,127	9,988	9,020	-9.7%
Average Response Time (in minutes) (1)	3.76	4.10	5.37	5.34	5.42	5.34	5.22	5.01	5.11	7.17	40.3%
Crime Statistics:											
Murders	41	48	30	31	44	25	36	45	57	47	-17.5%
Rapes	50	77	81	90	58	87	106	91	109	89	-18.3%
Robberies	372	448	413	404	416	321	274	264	212	221	4.2%
Assaults	1,166	1,058	1,166	1,132	1,071	1,009	930	879	853	1,043	22.3%
Total Persons Crimes	1,629	1,631	1,690	1,657	1,589	1,442	1,346	1,279	1,231	1,400	13.7%
Burglary	2,576	2,264	1,877	1,710	1,558	1,207	1,200	996	813	1,244	53.0%
Theft	8,927	9,681	9,518	9,128	8,358	7,588	7,855	7,607	6,396	6,112	-4.4%
Vehicle Theft	745	810	724	672	699	630	585	468	520	570	9.6%
Total Property Crimes	12,248	12,755	12,119	11,510	10,615	9,425	9,640	9,071	7,729	7,926	2.5%
TOTAL	13,877	14,386	13,809	13,167	12,204	10,867	10,986	10,350	8,960	9,326	4.1%
Arson	70	77	70	59	57	58	40	51	47	34	-27.7%
Estimated Value of Property Stolen	\$ 20,953,590	\$ 21,944,339	\$ 20,986,281	\$ 25,232,547	\$ 19,027,916	\$ 21,818,345	\$ 17,755,981	\$ 16,742,135	\$ 18,673,559	\$ 21,387,614	14.5%
Estimated Vale of Property Recovered	\$ 4,900,373	\$ 3,096,195	\$ 3,269,805	\$ 3,547,248	\$ 2,467,165	\$ 2,353,729	\$ 2,305,720	\$ 2,408,155	\$ 4,069,271	\$ 2,720,393	-33.1%
Crime Rate per 1,000 Residents (unincorporated)	42.9	43.5	41.8	39.7	36.9	32.6	33.3	31.4	26.5	28.4	7.3%

Area in Square Miles:  
Water-272 Land-359

SOURCES:

- (A) Jefferson Parish Sheriff's Office - Uniform Crime Report (UCR)
- (B) U.S. Census Bureau QuickFacts: Jefferson Parish, Louisiana - Population Estimate
- (C) Louisiana HomeTownLocator - Jefferson Parish unincorporated areas (estimated)

NOTE:

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

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

**TABLE 21**

**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

**(UNAUDITED)**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Public Safety</b>										
Number of Buildings										
General and Support	10	10	10	10	10	10	10	11	11	11
District Stations	4	4	4	4	4	4	4	4	4	4
Emergency Operations	3	4	4	4	4	4	4	6	6	6
(2) Other Law Enforcement	4	4	4	4	4	4	4	6	6	6
Radio Tower Sites	3	3	3	3	3	3	2	3	3	3
<b>(4) TOTAL</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>24</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>(1) Number of Vehicles</b>										
Executive	9	9	8	10	14	9	14	15	14	16
Management Services	81	76	79	77	74	73	309	360	347	157
Finance and Administrative	50	48	60	59	59	40	6	8	5	6
(3) Fleet	199	131	164	207	262	330	-	-	-	150
Revenue and Taxation	28	25	24	24	25	21	23	24	24	23
Operations	410	402	426	413	403	323	382	397	398	431
Special Operations	242	238	234	231	225	63	218	235	223	226
Technical Services	80	91	91	94	90	57	72	69	66	58
Internal Management	16	16	9	8	6	5	6	5	6	4
Criminal Investigations	141	138	141	144	151	124	149	155	147	143
Special Investigations	114	106	107	106	118	64	74	86	90	46
Narcotics	60	66	69	67	64	62	60	63	59	106
Corrections	34	37	36	37	33	22	46	47	47	46
<b>TOTAL</b>	<b>1,464</b>	<b>1,383</b>	<b>1,448</b>	<b>1,477</b>	<b>1,524</b>	<b>1,193</b>	<b>1,359</b>	<b>1,464</b>	<b>1,426</b>	<b>1,412</b>

**SOURCE:**

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

**NOTES:**

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

## **SINGLE AUDIT SECTION**



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson Parish Sheriff's Office (the Sheriff) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated December 28, 2022.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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



A Professional Accounting Corporation

Covington, LA  
December 28, 2022

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

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

**Opinion on Each Major Federal Program**

We have audited the Jefferson Parish Sheriff's Office (the Sheriff) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2022. The Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

**Basis for Opinion on Each Major Federal Program**

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

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

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

**Auditor's Responsibilities for the Audit of Compliance**

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

made by a reasonable user of the report on compliance about the Sheriff's compliance with the requirements of each major federal program as a whole.

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

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

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

#### **Report on Internal Control over Compliance**

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

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

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

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

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

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



A Professional Accounting Corporation

Covington, LA  
December 28, 2022

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2022

**Section I. SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

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

Internal control over financial reporting:

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

*Federal Awards*

Internal control over major programs:

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

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

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

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
95.001	High Intensity Drug Trafficking Area	
97.056	Port Security Grant Program	
Dollar threshold used to distinguish between type A and type B programs		\$ 750,000
Auditee qualified as low-risk auditee?		Yes

**Section II. FINANCIAL STATEMENT FINDINGS**

None.

JEFFERSON PARISH SHERIFF'S OFFICE  
HARVEY, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2022

**Section III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.

**END OF REPORT**



## **AGREED-UPON PROCEDURES REPORT**

Jefferson Parish Sheriff's Office

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

**For the Period July 1, 2021 - June 30, 2022**

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

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year July 1, 2021 through June 30, 2022. Jefferson Parish Sheriff's Office (the Sheriff) management is responsible for those C/C areas identified in the SAUPs.

The Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal year July 1, 2021 through June 30, 2022. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and results are as follows:

### ***Written Policies and Procedures***

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

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

**Results:** No exceptions were found as a result of this procedure.

### **Board or Finance Committee**

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

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

**Results:** No exceptions were found as a result of this procedure.

### **Bank Reconciliations**

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

**Results:** No exceptions were found as a result of this procedure.

### **Collections (excluding electronic funds transfers )**

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

**Results:** No exceptions were found as a result of this procedure.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.
- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

**Results:** No exceptions were found as a result of this procedure.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

**Results:** No exceptions were found as a result of this procedure.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.
- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- c) Trace the deposit slip total to the actual deposit per the bank statement.
- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

**Results:** No exceptions were found as a result of this procedure.

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

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8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

**Results:** No exceptions were found as a result of this procedure.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties) and observe that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
  - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

**Results:** No exceptions were found as a result of this procedure.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
  - a) Observe that the disbursement matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.
  - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**Results:** No exceptions were found as a result of this procedure.

### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

**Results:** No exceptions were found as a result of this procedure.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

[Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

- b) Observe that finance charges and late fees were not assessed on the selected statements.

**Results:** No exceptions were found as a result of this procedure.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

**Results:** No exceptions were found as a result of this procedure.

### ***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

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14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- c) Observe that each reimbursement is supported by documentation of the business/ public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results:** No exceptions were found as a result of this procedure.

### ***Contracts***

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

**Results:** No exceptions were found as a result of this procedure.

### ***Payroll and Personnel***

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16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

**Results:** No exceptions were found as a result of this procedure.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
- b) Observe that supervisors approved the attendance and leave of the selected employees or officials.
- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- d) Observe that the rate paid to the employees or officials agree to the authorized salary/ pay rate found within the personnel file.

**Results:** No exceptions were found as a result of this procedure.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, and the entity policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

**Results:** No exceptions were found as a result of this procedure.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

**Results:** No exceptions were found as a result of this procedure.

## ***Ethics***

---

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
- b) Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

**Results:** No exceptions were found as a result of this procedure.

### ***Debt Service***

---

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued.

**Results:** No exceptions were found as a result of this procedure.

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

**Results:** No exceptions were found as a result of this procedure.

### ***Fraud Notice***

---

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

**Results:** No exceptions were found as a result of this procedure.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

**Results:** No exceptions were found as a result of this procedure.

### ***Information Technology Disaster Recovery/Business Continuity***

---

25. Perform the following procedures, verbally discuss the results with management, and report: "We performed the procedure and discussed the results with management."
- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
  - b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

- c) Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

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

### ***Sexual Harassment***

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- 26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

**Results:** No exceptions were found as a result of this procedure.

- 27. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

**Results:** No exceptions were found as a result of this procedure.

- 28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1<sup>st</sup>, and observe that it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

**Results:** The report was dated after February 1, 2022. No other exceptions noted.

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

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

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

A handwritten signature in cursive script, appearing to read "LaForte".

A Professional Accounting Corporation

Covington, LA  
December 28, 2022

# Jefferson Parish Sheriff's Office



December 30, 2022

LaPorte, A Professional Accounting Corporation  
111 Veterans Blvd, Suite 600  
Metairie, LA 70005

RE: Agreed Upon Procedures

Ladies and Gentlemen:

Following is our response to the exception noted in your report on the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures:

**Sexual Harassment:**

Results: We obtained the entity's sexual harassment report for the current fiscal period, observed it included all of the applicable requirements of R.S. 42:344 except for the report's date (February 2, 2022), which was one day after the required reporting date of February 1 of each year.

Management Response: The JPSO will update its policies and procedures to ensure the agency's annual sexual harassment report is dated on or before February 1<sup>st</sup> of each year as required per *LRS 42:344*.

Please accept these responses to your report on the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures. Please do not hesitate to contact me should you have any questions or comments.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. W. Palermo".

Deputy Chief Robert W. Palermo  
Chief Financial Officer  
Jefferson Parish Sheriff's Office