
NEWELL NORMAND SHERIFF HARVEY, LOUISIANA



JEFFERSON PARISH SHERIFF'S OFFICE

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2012

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

Release Date JAN 09 2013

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For the Fiscal Year Ended June 30, 2012

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**JEFFERSON PARISH SHERIFF'S OFFICE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2012**

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INTRODUCTORY SECTION



NEWELL NORMAND SHERIFF



December 27, 2012

Honorable Newell Normand
Jefferson Parish Sheriff
Harvey, Louisiana

Dear Sheriff Normand:

The Comprehensive Annual Financial Report (CAFR) of the Jefferson Parish Sheriff's Office (the "Sheriff") for the year ended June 30, 2012 is hereby submitted.

State statutes (LRS 24:513) require that the Sheriff 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. Pursuant to these statutes, we hereby issue the comprehensive annual financial report (CAFR) of the Jefferson Parish Sheriff's Office for the fiscal year ended June 30, 2012.

This CAFR consists of management's representations concerning the finances of the Sheriff. Consequently, 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 the Sheriff 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 Sheriff's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Sheriff'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. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Sheriff's financial statements have been audited by LaPorte CPAs and Business Advisors, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Sheriff for the fiscal year ended June 30, 2012, 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. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an "unqualified" (or "clean") opinion that the Sheriff's financial statements for the fiscal year ended June 30, 2012, 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.

The independent audit of the financial statements of the Sheriff 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.

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. The Sheriff's MD&A can be found immediately following the report of the independent auditors in the Financial Section of this report.

PROFILE OF THE GOVERNMENT

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 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. He 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, sportsman licenses, 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 (the "Parish") is considered to be the primary government of the Parish. However, for a number of reasons, the Sheriff is not considered to be a component unit of the Parish and, therefore, issues a "stand-alone" report. Some of the reasons for not including the Sheriff as part of the Parish reporting entity include: 1) the Sheriff is a legally separate entity from the Parish, 2) the Sheriff is a separately elected official elected by the citizenry in a general popular election, 3) the Parish can neither impose its will on the Sheriff nor does the Sheriff provide significant benefits or burdens to the Parish, and 4) the Sheriff is not fiscally dependent on the Parish.

The financial reporting entity of the Sheriff includes all of the funds, as well as component units, for which he is financially accountable. As such, 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 of Jefferson Parish are reported within the Sheriff's financial statements as an Agency fund. Finally, the operations of the 911 Emergency Communications District are now accounted for in a Special Revenue Fund as the Sheriff, under Parish Ordinance, is now the administrator of the district.

As a stand-alone entity, the Sheriff adopts his 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 FY 2012 budget was originally adopted in June 2011 and was finally amended in June 2012. The budget process also calls for public inspection of the proposed budget and a public hearing to adopt the budget (which the Sheriff complied with).

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

INFORMATION FOR ASSESSING THE SHERIFF'S ECONOMIC CONDITION

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

Local Economic Condition and Outlook

Jefferson Parish is located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. With a population of nearly 435,000 (458,000 pre-Hurricane Katrina), the Parish has historically played a major role in the New Orleans metropolitan economy. Tourism, gaming, construction, transportation, chemicals, shipbuilding, and health-care make up a large part of the Parish's economy. Diversification has protected the local economy from the boom-to-bust swings seen in the 1980's in the oil industry. The oil and related service industry does still play a large part in the area's economy, particularly on the Westbank of the Parish where the Harvey Canal industrial area is located. When gas prices were soaring to new heights, the oil field industries in the area were very busy as the push to work the oil fields of the Gulf increased. This activity slowed in the wake of the BP oil spill, primarily due to the federal moratorium placed on deep-sea drilling in the Gulf of Mexico. This moratorium was lifted in the fall of 2011 and activity is slowly returning.

The results of this diversification can be seen in the economic statistics. Per capita (median household) income is still one of the highest in the State – approximately \$43,315 as of year-end. As noted below, despite the various hurricanes and the BP oil spill, the assessed property values remained relatively the same as in the prior year (from \$4.000 billion to \$4.005 billion). It should be noted that the assessed values on the 2011 roll are still 24.8 percent higher than the 2004 pre-Katrina tax roll.

The Parish leadership is fairly optimistic about the future of the local economy. We have a Parish President and a Parish School Board who are very business oriented, the State's film-making initiatives are now paying off as more and more movies are filmed in the area, the Huey P. Long Bridge widening project is nearing completion (with the hopes that it will spur development on the Westbank of the Parish when done), and most importantly, the BP oil spill was capped and recovery is progressing.

One of the largest uncertainties facing the area is the possible closure of the Huntington-Ingalls Shipyard in Avondale. At its height, this shipyard used to employ between 7,000 and 8,000 people. It has faced a scaling back and is now only employing about 2,200 people. The Jefferson Parish Economic Development Corporation (JEDCO) is working with the State and the Department of Defense to remediate the effects of the possible sale or closure of the Huntington-Ingalls Shipyard in Avondale. A resolution and positive outcome is hoped for in 2013.

The local economy has fared well because of and in spite of the several hurricanes and tropical storms that have affected the area over the past several years. In 2005, Hurricanes Katrina and Rita caused widespread devastation in the New Orleans Metropolitan area; however, Jefferson was able to get back on its feet rather quickly and served as the source of the rebuilding effort. In 2010, Hurricanes Gustav and Ike affected the area and another mini-recovery boom was seen. These events seemed to allow our area to weather the deep national recession that was being felt across the country for much of 2009 and 2010. The recession was finally making its way to the area when the BP Water Horizon oil drilling platform exploded and sank off the southeastern coast of Louisiana in April 2010. Oil spewed into the Gulf of Mexico for three months. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish.

The Sheriff was called upon to provide assistance in assessing the damages (via our air and marine equipment) and to provide security along the beaches and waterways in Grand Isle and Lafitte. The Sheriff billed BP to cover labor and equipment costs incurred during this response. The response to the oil spill brought millions of dollars into the local economy and once again propped up revenues.

In addition to the cleanup effort, the federal response to this disaster also included provisions for citizens, businesses, and government agencies to recoup "economic losses" resulting from the oil spill. The loss of the use of commercial fishing grounds and the offshore drilling moratorium may have an effect on the local economy, especially if long-term damage is done to the fisheries. While the seafood industry is not the largest part of the local economy, it does play an important role throughout the area. The local tourism industry also took a major hit. The Parish is heading up an effort to recover past, current, and future economic losses resulting from this spill. The Sheriff is part of this effort. To date, no claims against BP relating to economic losses have been filed; however, the attorneys and consultants are close to estimating the true long-term impact of the oil spill. Once completed, claims will most probably be filed against BP.

Property taxes, which are a major source of revenue to the Sheriff, increased from \$26,515,000 to \$26,768,000 or 0.9 percent from last year. This increase was caused by a slight increase in the overall collections of property, as well as a slight increase in the overall assessed values of the property (total assessed value of property in the parish increased from \$4,000,208 to \$4,004,920 or 1.2 percent).

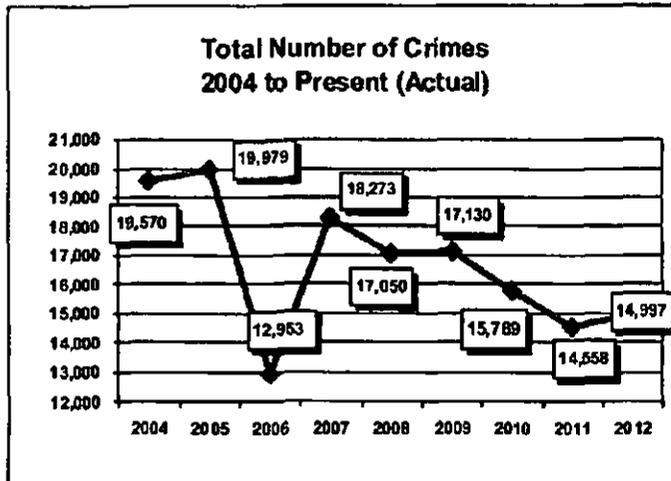
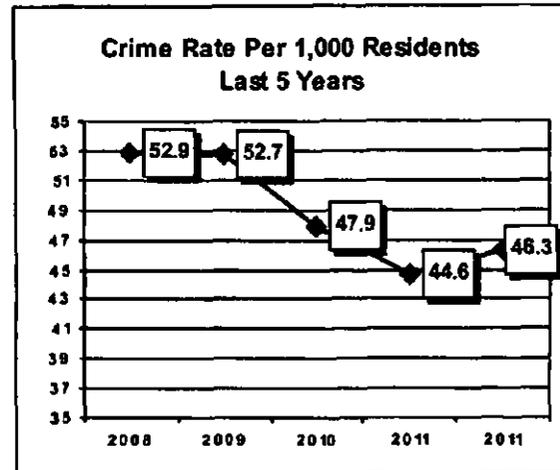
Overview of Crime Statistics

Crime obviously has a significant impact on the operations of the Sheriff's Office. As you are aware, the results of our efforts can be tracked in many ways. Some of the best indicators of the success of the office are the standard crime statistics published in the FBI Uniform Crime Report (UCR). In Jefferson Parish, crime has been held in check for most of the past few years. The most telling proof of this is seen in the crime rate per 1,000 residents. As can be seen in the graph below, the rate has been decreasing each year since the high seen in the aftermath of Hurricane Katrina. In fact, despite a small increase, the current year per-capita rate of 46.3 is one of the lowest in decades.

The total number of crimes in Jefferson Parish has also decreased over the last few years (see graph below). For 2012, the number increased slightly (3.0 percent). It is hard to put a finger on the cause of the increases seen before the storm in 2005; however, the sluggishness of the local economy before the hurricane was certainly one of the biggest factors. Since then, between the economy doing better and some of the new crime task forces and technologies that were put in place after the storms in 2005, the number of crimes were steadily decreasing.

The calls for service (CFS) normally follow the same track - going from 328,808 last year up to 335,688 in 2012 (or 2.1 percent more).

Despite the decreases seen over the past few years, there is still a perception that crime is worsening in the Parish. This perception appears to be driven by the types of crimes seen today compared to what our then "suburban" parish was used to seeing. These "urban" types of crimes are a bit new to Jefferson; however, we have deployed several tactics to combat this trend.



The most visible crime fighting tactic has to do with increasing code enforcement on blighted areas. This is a joint-venture between the Sheriff, the Parish, and the Courts. We are now seeing the positive effects of the increased enforcement. For example, near the end of 2010, two dilapidated hotels on the Airline Highway corridor were seized and were ultimately demolished in 2011. Another 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.

Two additional projects are also helping fight crime – **Shot-spotter** and **COP-Link**. Shot-spotter is a software system that is designed to immediately locate the location of gunshots in troubled neighborhoods via GPS positioning. This allows our officers' response to be quicker and more effective. The Shot-spotter software was funded by a \$250,000 grant from the Parish and has been used in one of our most crime-plagued neighborhoods for over a year now. It has worked so well, that the Parish gave the Sheriff an additional \$300,000 to expand the use of the shot-spotter system in a major portion of our 2nd District area (Gretna and Terrytown). 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. This \$2.0 million project was funded with local funds from Orleans Police Department and the Sheriff. The system went on-line early in the fiscal year and is already helping solve crimes. Taking advantage of this software is the **Criminal Intelligence Center**, a cooperative endeavor between the Sheriff, Orleans Parish, and various other federal, state, and local agencies. This quasi-fusion center allows the agencies work together on certain major crimes and share intelligence.

A popular performance measurement for law enforcement agencies is response time. The average response time for emergency calls received by the Sheriff's Office has historically been held to approximately 5 minutes. Despite all that this department has faced after Katrina, the rate only increased slightly to 5.58 minutes in 2006. For 2012, the response time dropped down to 3.68 as some of the staffing shortages in patrol were addressed. By most law enforcement standards, this continues to be an excellent mark.

All of these variables must be taken into account in the staffing and financial planning of the Sheriff's Office.

Long-term Financial Planning

As the effects of the national recession began to be felt locally back in 2008, it was imperative that the Sheriff's Office 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 (now and in the future). Given the onset of the national recession and the tightening revenue streams, this became even more important this past year.

As part of this review, it was noted that the post-Katrina sales tax boom has been waning over the past few years and was coming to an end. While this gradual drop in sales taxes was expected as the recovery period ended, it was compounded in 2008 and 2009 by the troubles seen in the national economy, especially as it relates to auto dealerships (Jefferson Parish has several major car dealerships located within our boundaries). The problems in the national housing markets also began to creep into the area, thus, property tax assessments were not expected to increase at the rates that had been seen over the past few years.

Taking this into account, the Sheriff decided to seek a long-term solution for one of its major revenue sources – the renewal of the ¼ cent sales tax levied in 1994. This tax was originally levied for a period of 10 years and had been renewed once already. It was set for a renewal in 2014; however, the Sheriff brought it to the voters of the Parish a year early and sought to have the tax made permanent, instead of renewable every 10 years. In the spring of 2012, the citizens overwhelmingly renewed the ¼ cent sales tax and its indefinite levy.

Back in 2008 when most revenues were stagnating, the Sheriff decided to finance a badly needed capital program with bond money (i.e., long-term debt) instead of operating or current funds. In August 2008, the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff) issued \$30.0 million in Limited Tax Revenue Bonds to help fund several projects. The bonds were secured by the ad valorem taxes collected by the Office. This was the first time since 1990 that the Sheriff's Office has issued long-term debt. The decision to do so was not an easy decision, however, it was ultimately decided that this would be the best way to ensure the long-term financial stability of the office. Since its issuance, a number of projects have been initiated and/or completed by the Sheriff's Office.

Over the last four years, the Sheriff has completed the majority of the projects called for in the bond issue, including a new crime lab, a new 2nd District Station, a new 4th District Station, a new Bonnabel Boat Launch and Storage Facility, and others. The last project is the construction and relocation of the 3rd District Station. The Parish of Jefferson provided some land to use off of the Leo Kerner Highway in South Marrero at no cost. This project began in November 2010 and was expected to be completed in early 2012. The general contractor ended up going bankrupt and the project was taken over by the bonding company. During 2012, we negotiated a settlement with the bond insurer whereby they would put up \$357,000 and we would be allowed to contract with a more stable and proven company to complete the project. The project is now back on track and is scheduled for completion in January 2013. For 2012, \$607 was spent on this project.

The bonds also provided money for a bunk and radio room in Grand Isle. The Town of Grand Isle is constructing a new multiplex building and our area will be housed within the new structure. During 2012, we spent \$198,000 on this project. It was completed shortly after year end and was used to house deputies during the Grand Isle International Tarpon Rodeo.



During 2012, the Sheriff realized that it had accumulated several millions of dollars of "one-time" money in the aftermath of the BP oil spill. The Sheriff billed BP a little more than \$8.7 million for its efforts in the clean up and response. It was decided to lower the outstanding debt of the office by partially refunding (or "defeating") a portion of the outstanding LED Limited Revenue Tax Bonds that were issued in 2008. \$18,490,000 was placed into an irrevocable trust fund with a refunding escrow agent to pay off the maturities of principal and interest between 2020 and 2028. As such, bonded debt was reduced \$(15,395,000) and now only \$11,680,000 is left outstanding. This advance refunding resulted in a decrease in future debt service payments of \$(6,242,000) and a net present value savings of \$2,700,000. See Note F.5 for further details.

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 NOW accounts. As required by state statutes, the Sheriff utilizes a fiscal agent bank to maintain its deposits. The Sheriff actually uses two separate banks to accomplish this – one for the general operating funds and one for the tax collector funds. Under the contracts, the Sheriff's operating accounts will earn 15 basis points over the 91 day Treasury bill rate and the Tax Collector accounts will earn 40 basis points over the 91 day Treasury bill rate. The Sheriff also continues "pooling" the cash from all of its funds (except Tax Collector, which maintains its own pool) in order to maximize its earning potential. Thus, the Sheriff earns interest on 100 percent of its daily pooled cash balances.

The Sheriff invests its idle funds in the Louisiana Asset Management Pool (LAMP), a state sponsored external investment pool, commercial paper, or in U.S. Government Securities during the year. At June 30, 2012, the investment portfolio was \$50,508,000 (\$12,971,000 in discount notes (32.0%), \$2,436,000 in municipal bond (6.0%), \$2,748,000 (6.8%) in commercial paper and \$22,353,000 (55.2%) in LAMP).

The securities are held in a joint account by a third party and are in the Sheriff's Office's name, thus they are in the lowest risk category as defined by government accounting standards. Because of the continuing low rates, interest income earned by the Governmental Funds totaled only \$82,000, which is a decrease of \$29,000 or 26.1%. Rates during the year were less than 0.10 percent. This continues to be a significant loss of what used to be a reliable revenue stream.

State statutes require the Sheriff to have his deposits insured or collateralized at a rate of 100 percent at all times. During 2012, this requirement was complied with throughout the year. At June 30, 2012, the Sheriff had deposit balances of \$109,966,000, all of which are in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB).

The Sheriff 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 a fund balance level of at least 20.0 percent of expected General Fund expenditures. At June 30, 2012, the fund balance of the General Fund totaled \$47,486,000, which was 41.9 percent of the current year expenditures.

The Sheriff also established a "salary stabilization fund" with one time surpluses generated after Hurricane Katrina that were caused by the temporary loss of staff. The policy calls for this stabilization fund to provide a certain amount of money to the General Fund each year where the staffing formula calls for a staffing level of more than 1,400. For 2012, the Salary Stabilization Fund transferred \$3,250,000 to the General Fund. At year end, \$16,934,000 remains in the fund for future use.

Another critical financial policy area has to do with how the Sheriff accounts for and funds its risk management activities. Because of the nature of the activities the Sheriff is involved in, the office is primarily self-insured for most of its risks of loss. To account for and fund these activities, the Sheriff maintains two Internal Service Funds.

The first is the Auto Loss and General Liability fund. To protect against these types of risks, the Sheriff participates in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). Under this program, general/professional liability claims are covered by insurance at the rate of \$100,000 per claim, with an aggregate stop-loss of \$500,000 for each loss year. No excess coverage is available for losses, thus, once the aggregate is met, the Sheriff is completely self-insured on general/professional liability cases.

For auto loss claims, the Sheriff 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. These amounts were increased in 2005 in an effort to lower the excess liability premiums. At June 30, 2012, claims and judgments payable totaled \$8,144,000, which was an increase of \$941,000 or 13.1 percent from the prior year. The fund had assets of \$9,192,000 available to pay these claims. During 2012, this fund had a negative change in net assets of \$(924,000), as costs slightly exceeded revenues.

The second fund is the Group Health and Life Insurance fund. Under this program, which is administered by a third-party service agent (TPA), the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount of \$200,000 per person per loss year. Excess liability for claims over the stop-loss amount up to \$1,000,000 is provided for through a commercial insurance carrier. Contributions into this fund are made by participating employees and are matched by the Sheriff based on the employee's classification.

At June 30, 2012, a liability of \$662,000 has been accrued, which represents the amount of claims reported to the service agent but not yet paid. The fund had assets of \$4,301,000 at June 30, 2012 available to pay these claims. During 2012, this fund's net assets increased \$1,187,000. We increased the employer share of the premium by \$20 per month in January 2012 based on future needs and trends.

Additional information on the Sheriff's risk management activity can be found in Note E.1 in the notes to the financial statements.

As required by state law, the Sheriff provides pension benefits for all of its full-time employees through the Sheriff's Pension & Relief Fund, a statewide plan managed by a board of trustees. The Sheriff has no obligation in connection with the employee benefits offered through the plan beyond its employer contribution rate that is set by the board. At June 30, 2012, the employee's contribution rate was 10.00 percent and the employer's was 12.5 percent. Employer contributions during the year totaled \$8,279,000, which is \$494,000 or 6.3 percent higher than the prior year. The increase was caused by a 0.5 percent increase in the contribution rate imposed by the plan in 2012.

The Sheriff also provides post-employment health and life benefits for certain retirees and their dependents. Under Governmental Accounting Standards Board (GASB) Statement No. 45, which governs how Other Post-employment Benefits (OPEB) are calculated, accrued, and reported on, as of June 30, 2012, the Sheriff's Net OPEB liability was \$10,043,000 for medical and life insurance benefits. This was an increase of \$2,812 during 2012. To date, the Sheriff 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 Notes F.1 and F.2 in the notes to the financial statements.

MAJOR INITIATIVES

The Sheriff's Office continues to look for ways to become more efficient with the resources available to it. For 2013, 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 have been put on notice to monitor their costs during 2013.

One major issue that is coming to a head is the possible "economic loss" claims related to the **BP Deepwater Horizon oil spill**, which occurred in April 2010 and was finally capped in July 2010. For three months, oil spilled into the Gulf of Mexico. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish. The Parish is heading up a contingent of local government agencies in calculating losses and filing a claim against BP. The Sheriff is a party to this effort.

The Sheriff is also looking to complete the upgrade of its facilities in 2013. While the last of the bond-funded capital projects is nearing completion, we are also in the final stages of renovating our old Eastbank Admin Building and turning it into a functioning **emergency operations center**, complete with bunking and shower facilities, a state of the art kitchen and cafeteria area, a command-and-control area for the Sheriff, as well as a back-up 911 center. This project is costing about \$2.2 million. During 2012, we spent \$489 on this project. It is scheduled for completion in February 2013.

The Sheriff is also committed to expanding participation in the newly created **Criminal Intelligence Center (CIC)** and expanding the use of the database sharing software (**COP-Link**) throughout the region. One of the key mantras put forth by the Sheriff is that "information is power". Intelligence sharing is critical to combating crime.

The Sheriff is also committed to revising the operations of the 911 Emergency Communications District. Efficiency is key - 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 Board and the Parish.

The Sheriff is also looking to address some gaps in the communications network in the southern part of the Parish, particularly in the south Marrero, Lafitte, Barataria, and Crown Point areas. We have set aside \$2,000,000 in the Communications Reserve Capital Fund to finance the construction of a new communications tower in Lafitte. We are currently seeking a site for the tower and are negotiating with some landowners in the area. We hope to have this built within the next 18 to 24 months.

Finally, the Sheriff is working with the Parish and other business officials to clean up and revitalize the Fat City area on the Eastbank of the Parish. Several building codes have been changed to address the blight that has been creeping into the area. Other Parish ordinances have been passed to curtail the number of bars that cater to younger and rowdier crowds. Since these changes were made, crime in the area is down substantially. On top of enforcing many of these legal changes, the Sheriff has committed to helping revitalize the area by constructing a new First District Station in the heart of Fat City. Our current station is on the northern edge of the area and is woefully inadequate for our needs. \$4,500,000 has been set aside in the Buildings and Improvements Capital Fund for this project. We are actively pursuing a site to purchase.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 2011 Comprehensive Annual Financial Report (CAFR). This was the eighteenth consecutive year that the Sheriff 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 CAFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the program requirements and we are submitting it to 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 Internal Auditing, Accounting, Payroll, Tax and Administrative departments. We would like to express our appreciation to all members of the departments who assisted and contributed to this year's audit. Finally, credit should be given to you, Sheriff Normand, for your continued support in planning and conducting the financial operations of the Sheriff's Office in a dedicated and responsible manner.

Respectfully submitted,



Paul C. Rivera, CPA
Chief Financial Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to
Jefferson Parish Sheriff's Office
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

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



Christopher P. Morrell

President

Jeffrey R. Enen

Executive Director

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

**SELECTED OFFICIALS OF THE SHERIFF'S OFFICE
June 30, 2012**

**Newell Normand
SHERIFF**

**Paul C. Rivera, CPA, CGFO
CHIEF FINANCIAL OFFICER/
CIVIL AND SUPPORT SERVICES BUREAU**

**John Thevenot
CHIEF DEPUTY/SPECIAL OPERATIONS/
SPECIAL INVESTIGATIONS/NARCOTICS COMMANDER**

**Craig Taffaro
CHIEF DEPUTY/OPERATIONS COMMANDER**

**William "Tom" Gorman
CHIEF DEPUTY/CRIMINAL INVESTIGATIONS COMMANDER**

**James Miller
INTERNAL MANAGEMENT COMMANDER**

**James McClendon
FLEET MANAGEMENT COMMANDER**

**Sue Ellen Monfra
CORRECTIONS COMMANDER**

**Greg Ruppert
TAX BUREAU COMMANDER**

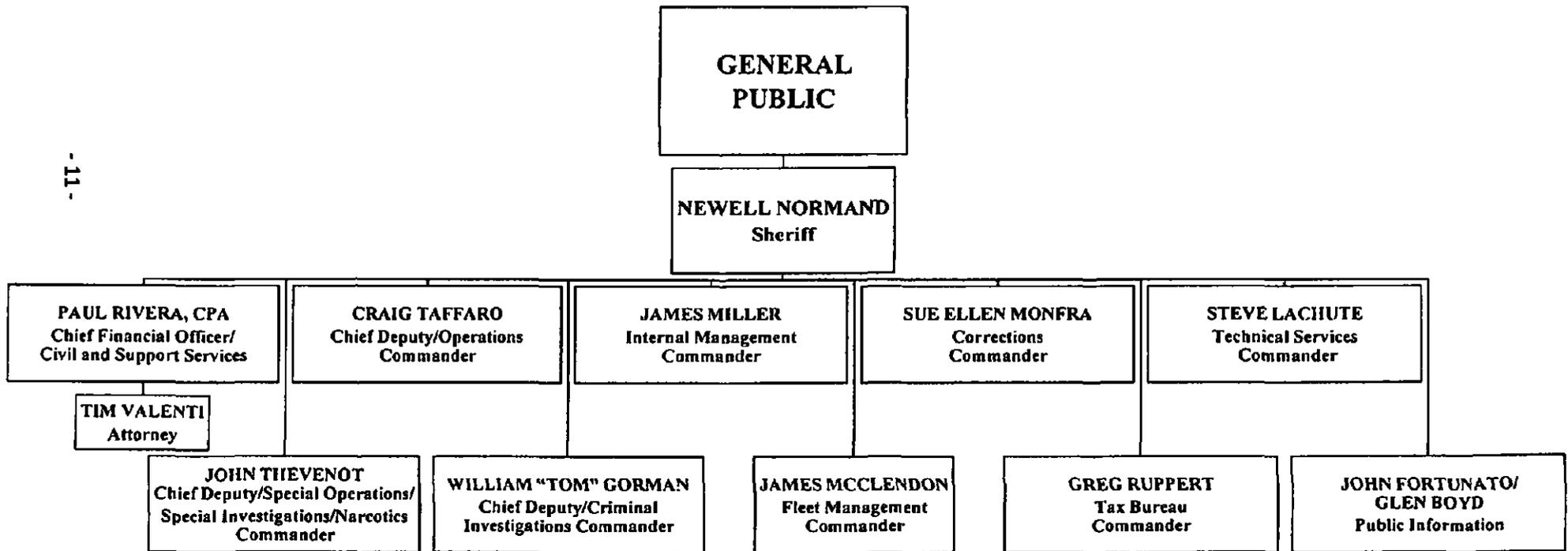
**Steve LaChute
TECHNICAL SERVICES COMMANDER**

**John Fortunato/Glen Boyd
PUBLIC INFORMATION OFFICERS**

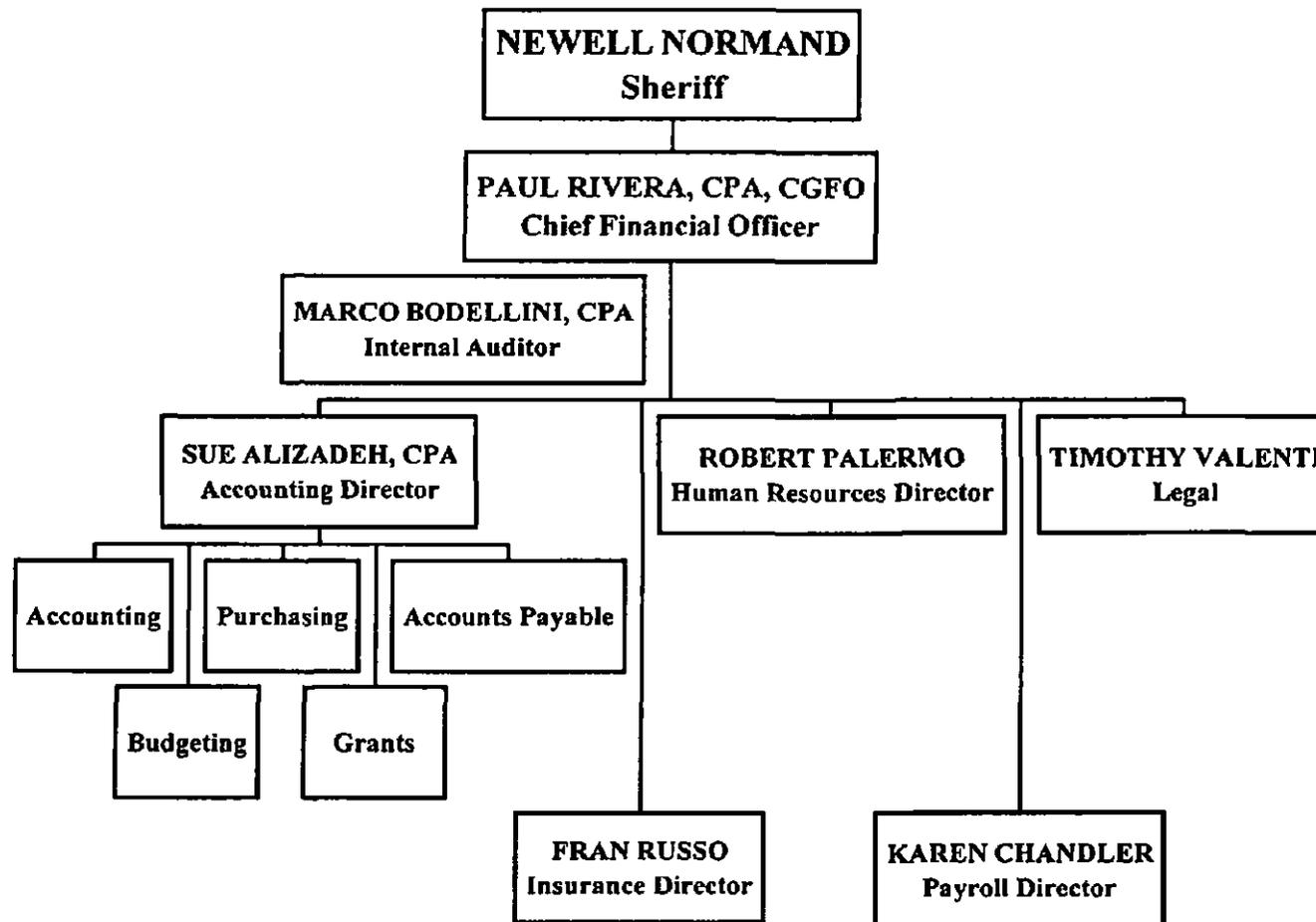
**Tim Valenti
ATTORNEY**

JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART Sheriff's Staff and Bureau Chiefs

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JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART Chief Financial Officer and Staff



FINANCIAL SECTION





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Independent Auditor's Report

Sheriff Newell Normand
Jefferson Parish Sheriff's Office
Harvey, Louisiana

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, 2012, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the 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 the Sheriff, as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Major Special Revenue Funds for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2012, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 15 through 34 be presented to supplement the basic financial statements. Such information, 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements as a whole. The introductory section, the combining and individual non-major fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are 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 U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of the Sheriff. The accompanying Affidavit and Taxroll Status Report is not a required part of the basic financial statements of the Sheriff but is additional information required by the Louisiana Legislative Auditor. The combining and individual non-major fund financial statements and schedules, schedule of expenditures of federal awards, and the Affidavit and Taxroll Status Report are the responsibility of management and were derived from and relate 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 information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.



A Professional Accounting Corporation

December 20, 2012



MANAGEMENT'S DISCUSSION AND ANALYSIS

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 Jefferson Parish Sheriff's Office for the fiscal year ended June 30, 2012. 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 to 8 of this report, as well as the financial statements, which begin on page 36. All amounts, unless otherwise noted, are expressed in thousands (\$1,000's) of dollars.

FINANCIAL HIGHLIGHTS

- The assets of the Sheriff exceeded its liabilities at the close of the most recent fiscal year by \$112,946 (*net assets*). Of this amount, \$56,942 or 50.4 percent is invested in capital assets, such as building, vehicles and equipment, net of accumulated depreciation and related debt. An additional \$9,858 or 8.7 percent is restricted for 911 operations, debt service payments, construction from bond proceeds, and claims and judgments relating to the Sheriff's self-insurance programs. The remaining balance of \$46,146 (*unrestricted net assets*) or 40.9 percent may be used to meet the government's ongoing obligations to citizens and creditors.
- The Sheriff's Office's total net assets increased by \$326 or 0.3 percent during the current year because total revenues of 135,663 exceeded expenses of \$135,337 by that amount. During 2012, charges for services totaled \$17,904, operating grants totaled \$19,033, capital grants totaled \$2,684, property taxes totaled \$26,768, sales taxes totaled \$20,922, intergovernmental totaled \$3,082, commissions totaled \$43,090, interest totaled \$112, and miscellaneous revenues were \$1,842. In total, revenues decreased \$(1,178) or 0.8 percent. There were various increases and decreases in the revenue categories this year. The most significant changes were: 1) charges for services going down \$(732) or 3.9 percent, 2) operating and capital grants increased \$5,904 or 44.9 percent, 3) miscellaneous income was down \$(5,938) or 76.3 percent. In total, expenditures decreased \$(3,264) or 2.3 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 \$67,853. Of this amount, \$17,357 is *unassigned*, which is available for spending at the Sheriff's discretion. \$5,374 is *restricted*, \$16,934 is *committed*, and \$28,188 is *assigned*.
- *Unassigned* fund balance for the general fund was \$17,357 or 15.3 percent of total general fund expenditures. Total fund balance of the General Fund also represents 70.0 percent of total Governmental Fund Balances. These percentages are less than last year's percentages (32.9 percent and 79.5 percent, respectively). The total fund balance is still above our inter-office target of 20.0 percent.
- On January 1, 2012, the Sheriff took over the administration 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 the six month period ended June 30, 2012, the 911 Emergency Communications Special Revenue Fund recognized revenues of \$8,095, expenditures of \$2,084, and other financing uses of \$(1,412), leaving a fund balance of \$4,599 at year end. These revenues included \$3,686 in current year service fees and \$4,399 of prior years' surpluses that were transferred to the Sheriff.

- In August 2008, the Law Enforcement District of Jefferson Parish (the Sheriff) issued Limited Tax Revenue Bonds totaling \$30,000 to finance the construction of various facilities. The bonds bore a rating of “AAA” from Standard and Poor’s when issued. During 2012, the Sheriff used available funds to defease \$15,395 of the outstanding bonds. In addition, a debt service payment on these bonds consisting of \$1,020 in principal and \$874 in interest was made, leaving a balance of \$11,680. The partial defeasance will reduce future debt service payments by \$6,242 and resulted in a present value savings of \$2,700. See Note D.8 for further discussion.
- In the wake of Hurricane Katrina, the Sheriff qualified for a Community Disaster Loan in an amount not to exceed \$22,602. The Sheriff borrowed \$6,000 against this loan. To date, accrued interest has accumulated to \$1,037. The principal and interest on this loan was originally payable no later than December 19, 2010; however, during 2011, the federal government granted the Sheriff a 5 year extension. The new due date is December 19, 2015. The Sheriff has not made any payments on this debt and continues to pursue waiver or partial forgiveness of this loan from the federal government.
- Under GASB Statement No. 45 - *Other Post-Employment Benefits*, the Sheriff accounts for the current costs of providing certain post-employment benefits to its retirees. An actuarial evaluation of the benefits disclosed an Unfunded OPEB Liability of \$10,043 at year end. This amount is included in long-term debt. To date, the Sheriff has chosen not to fund this liability.
- Hurricanes Katrina and Rita hit the New Orleans Metropolitan area, including the area serviced by the Sheriff in August and September 2005. In August and September 2008, Hurricanes Gustav and Ike also caused damages in the area. Tropical Storm Lee also affected the area in September 2011. See Note E.3 for a discussion of the continuing effects from the storms.
- In April 2010, the BP Deepwater Horizon oil rig exploded and sank off the southeastern coast of Louisiana, spewing oil into the Gulf of Mexico for weeks. The Parish’s southernmost communities of Grand Isle and Lafitte were negatively affected by the oil spill, the ensuing closure of fishing waters, and the federal moratorium on offshore oil drilling. The Parish has an agreement with most of the local agencies to head up the effort to sue BP for future economic losses. The Sheriff is a party to this agreement. While no suit has been filed yet, the Parish attorneys and consultants are close to making a claim. See Note F.4 for further discussion.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is 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 Assets” presents information on all of the Sheriff’s Office’s assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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, 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 36 and 37 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 Salary Stabilization Special Revenue 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. It should be noted that the Salary Stabilization Special Revenue Fund is consolidated into the General Fund for GAAP purposes; however, a statement of revenues, expenditures, and changes in fund balance is presented on a Budgetary Basis since the Sheriff treats this as a separate fund for budget purposes. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor 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 38-44 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 45-47 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 agency 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 48 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 49-96 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds, the internal service funds, and the agency funds are presented immediately following the notes to the financial statements. Combining statements for nonmajor governmental funds, internal service funds, and agency funds can be found on pages 98-131 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 134-140. Other information, which includes a Schedule of Expenditures of Federal Award and a state-required Tax Roll Status Report, is included on pages 142-153.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government’s financial position. In the case of the Sheriff’s Office, assets exceeded liabilities by \$112,946 at June 30, 2012.

A large portion of the Sheriff’s Office’s net assets (\$56,942 or 50.4 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The Sheriff’s Office used 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.

JEFFERSON PARISH SHERIFF'S OFFICE NET ASSETS

	<u>Governmental Activities</u>		<u>Governmental Activities</u>	
	2012		2011	
Current and other assets	\$ 89,357		\$ 104,088	
Capital assets	<u>67,848</u>		<u>67,694</u>	
Total assets	<u>157,205</u>		<u>171,782</u>	
Long-term liabilities outstanding	30,334		43,825	
Other liabilities	<u>13,925</u>		<u>15,337</u>	
Total liabilities	<u>44,259</u>		<u>59,162</u>	
Net assets:				
Invested in capital assets, net of related debt	56,942	50.4%	40,825	36.3%
Restricted	9,858	8.7%	5,447	4.8%
Unrestricted	<u>46,146</u>	40.9%	<u>66,348</u>	58.9%
Total net assets	<u>\$ 112,946</u>		<u>\$ 112,620</u>	

Current and other assets are made up of cash, cash equivalents, investments, receivables and other short term assets. The balance at year end was \$89,657, which is slightly lower than last year. This decrease is mostly due to the expenditure of funds from the \$30,000 in bonds issued in 2008 to finance various capital projects, as well as the payment of \$18,490 to a refunding bond escrow agent to defease a portion of the outstanding Limited Tax Revenue Bonds.

Restricted net assets totaled \$9,858 (or 8.7 percent of total net assets). This amount represents monies held by the newly created 911 Emergency Communications Special Revenue Fund restricted to the operations of the district (\$4,599), monies held aside to pay outstanding claims and judgments of the Sheriff's self-insurance programs (\$4,484), money held in the LED Construction fund restricted for various projects funded by the bond issue (\$775), and money held in the sinking fund to pay principal and interest on long-term debt (\$0).

The balance of *unrestricted net assets* was \$46,146 (or 40.9 percent of total net assets). These funds may be used to meet the government's ongoing obligations to citizens and creditors.

At June 30, 2012, the Sheriff's Office is able to report positive fund balances in all three categories of net assets.

The Sheriff's Office's net assets increased by \$326 or 0.3 percent, during the current fiscal year.

Governmental Activities. Governmental activities increased the Sheriff's Office's net assets by \$326. Key elements of this decrease are as follows:

JEFFERSON PARISH SHERIFF'S OFFICE CHANGES IN NET ASSETS

	<u>Governmental</u>		<u>Governmental</u>	
	<u>Activities</u>		<u>Activities</u>	
	<u>2012</u>		<u>2011</u>	
Revenues:				
Program revenues:				
Charges for services	\$ 17,904	13.2%	\$ 18,636	13.6%
Operating grants and contributions	19,033	14.0%	13,129	9.6%
Capital grants and contributions	2,684	2.0%	2,625	1.9%
General revenues:				
Property taxes	26,768	19.7%	26,515	19.4%
Sales taxes	20,922	15.4%	21,009	15.4%
Intergovernmental	3,082	2.3%	3,158	2.3%
Commissions	43,090	31.8%	43,599	31.9%
Unrestricted charges for services	226	0.2%	249	0.2%
Unrestricted interest	112	0.1%	141	0.1%
Miscellaneous	1,842	1.3%	7,780	5.7%
Total revenues	<u>135,663</u>	<u>100.0%</u>	<u>136,841</u>	<u>100.1%</u>
Expenses:				
Public safety				
Executive	1,000	0.7%	1,036	0.7%
Civil and Support Services	12,668	9.4%	16,350	11.8%
Finance and Administrative	9,585	7.1%	14,122	10.2%
Fleet	14,595	10.8%	13,907	10.0%
Revenue & Taxation	3,460	2.6%	3,536	2.6%
Operations	22,203	16.4%	21,323	15.4%
Special Operations	4,375	3.2%	8,491	6.1%
Technical Services	15,128	11.2%	11,165	8.1%
Internal Management	1,917	1.4%	2,100	1.5%
Criminal Investigations	11,700	8.6%	10,868	7.8%
Special Investigations	9,826	7.3%	8,267	6.0%
Narcotics	4,869	3.6%	5,026	3.6%
Corrections	22,974	17.0%	21,026	15.2%
Interest on LT Debt	1,036	0.8%	1,384	1.0%
Total expenses	<u>135,337</u>	<u>100.1%</u>	<u>138,601</u>	<u>100.0%</u>
Increase (Decrease) in Net Assets	326		(1,760)	
Net assets - Beginning of year	<u>112,620</u>		<u>114,380</u>	
Net assets - End of year	<u>\$ 112,946</u>		<u>\$ 112,620</u>	

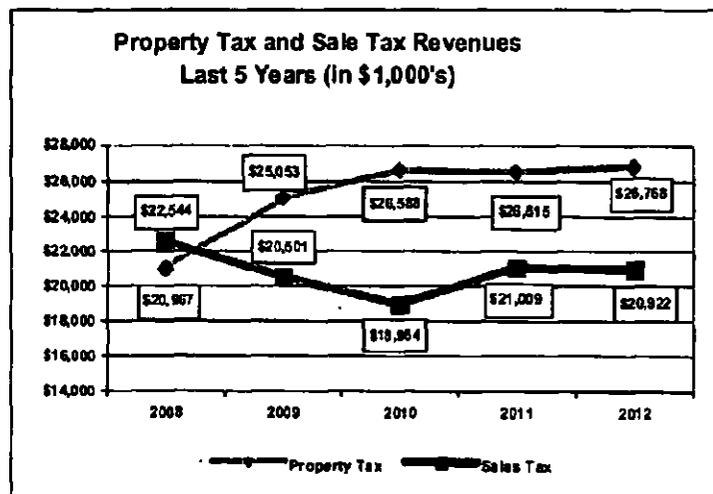
A discussion of the changes in revenue items follows:

- 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 2012 was \$17,904, which is \$(732) less than the prior year. The largest changes are seen in the Civil and Support Bureau (up \$173), Finance and Administrative Bureau (up \$173), Fleet (down \$121), Special Operations (down \$106), Technical Services (down \$1,177), Criminal Investigations Bureau (up \$119), and the Corrections Bureau (up \$177). Civil and Support is up \$173 due to 1) a \$202 increase in civil and criminal fees related to serving civil process papers and subpoenas (this increase is a continuing sign of a troubled economy), 2) an increase of \$99 due to raise of the public assignment admin fee half-way through last year from \$1 to \$2, and 3) a decrease of \$(156) in the details reimbursed to the Sheriff by the New Orleans Airport and the Parish hospitals. The Finance Bureau's increase was primarily caused by an increase of \$157 in insurance premiums for health. The Fleet Bureau went down due to a drop in equipment usage fees. The Special Operations Bureau saw a decrease of \$(86) due to a drop in details on the nutria abatement program charged to that Bureau. Technical Services were down due to a reclassification in reimbursements from the 911 Emergency Communications District. The Parish administered this District and reimbursed the Sheriff for call-taker and dispatcher salaries. This

revenue was recognized as intergovernmental revenue prior to December 31, 2011. After that date, the Sheriff took over the 911 District and now the reimbursements are recognized as operating transfers between funds. Criminal Investigations was up \$119 due to a reclassification in the juvenile court process servers from Civil and Support to this Bureau. Finally, Corrections was up primarily because of a \$113 increase in housing state prisoner reimbursements, an increase of \$98 in commissary sales to inmates, and a \$(63) decrease in reimbursements from the Parish for transporting prisoners.

➤ **Operating grants** for governmental activities totaled \$19,033 for 2012, an increase of \$5,904. **Capital grants** totaled \$2,684, an increase of \$59. These grants are made up of federal, state and local/parish and state grants received for various positions and projects, state-mandated reimbursements from the Parish for operating expenses, federal asset forfeitures, and state supplemental pay. Federal and state grants totaled \$8,113, which is \$(1,596) less than last year. This net decrease is primarily due to the following: 1) a net decrease of \$(1,456) in the Finance Bureau's federal grants due to a drop in funding for operating grants under the Local Law Enforcement Block Grants Program (down \$742), a drop in funding for the UASI and SHSP grants (down \$477 - due to the completion of the New Orleans East Tower for Region 1) and a drop of \$186 in funding from a parish grant to upgrade our arrest record management system, 2) an increase of \$75 in Operations due to reimbursements from FEMA for Tropical Storm Lee overtime, 3) an increase of \$314 in the Special Operations Bureau due primarily to an increase of \$278 in Louisiana Highway Safety Commission grants for DWI task force costs, 4) an increase of \$78 in Technical Services due to an increase of \$123 in DNA equipment grants offset by a drop of \$(46) in Forensic Science Improvement grants, 5) a net decrease of \$(142) in Internal Management operating grants due to the non-recurrence of a BZZP (Anti-Terrorism) grant for cameras on the Eastbank levee system, 6) a net decrease of \$(146) in the Special Investigations Bureau due to a drop of a drop of \$(50) in Human Trafficking Task Force grants and a drop of \$(81) in UASI grants for the construction of the Criminal Intelligence Center (CIC), and 7) a net decrease of \$(655) in the Narcotics Bureau operating grants due to a decrease of \$(32) in DEA and OCDETF overtime grants, an increase of \$38 in the Gretna Major Crimes Task Force grant, a drop of \$(345) in federal drug asset forfeitures, an increase of \$63 in Gulf Coast HIDTA operations, and a drop of \$(365) in state asset forfeitures. In addition, the Civil and Support Bureau saw a drop of \$(277) in state supplemental pay due to the reclassification of the Yenni Building Security Detail and the court bailiffs to other Bureaus, while the Special Investigations Bureau saw an increase of \$50 after taking over some of these reclassified divisions. Finally, the Technical Services Bureau saw an increase of \$8,084 related to the newly created 911 Emergency Communications District. These funds are collected by the Parish from the service providers and remitted to the Sheriff in the month after collection.

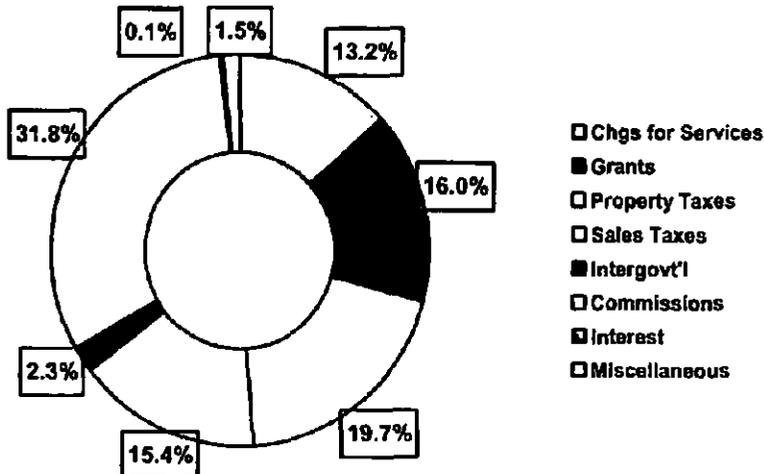
➤ **Property taxes** totaled \$26,768, an increase of \$253 or 0.9 percent. This increase is due to 1) a slight increase in the taxable values of the property in the parish and 2) a better collection rate in 2012. In the end, the Sheriff's millage rate was 8.28 mills both on the 2011 tax roll and the 2010 tax roll.



➤ **Sales taxes**, including motor vehicle taxes, totaled \$20,922, a decrease of \$(87) or 0.4 percent. This decrease is a direct result of the post oil spill boom that resulted in the aftermath of the BP Deepwater Horizon oil spill in April 2010. The area was flooded with oil response labor and materials. In addition, BP paid out millions of dollars in restitution to affected citizens and businesses. The result was an inflated economy last year, where sales taxes were up 7 to 10 percent from the previous years for a period of about eight months. This mini-boom did not recur in 2012.

- **Intergovernmental** revenues totaled \$3,082, a decrease of \$(76) or 2.4 percent from last year, primarily due to a decrease in video poker allocations (down \$71). This decrease reflects the inflated amount of discretionary dollars in the economy in the prior year.
- **Commissions** collected by the Sheriff on collections of sales taxes, occupational licenses, fines and forfeitures, and garnishments and seizures totaled \$43,090, a decrease of \$(509) or 1.2 percent from last year. This decrease is made up of a decrease in sales tax related commissions and mirrors the decrease in sales taxes discussed above.
- **Interest income** totaled \$112, a decrease of \$(29) or (20.6) percent. This decrease has to do with the continuing low level of interest rates resulting from the national banking and federal debt crises. The national financial crisis has kept rates near zero for most of the year on the types of governmental paper that the Sheriff is allowed to invest in. During 2012, the rates averaged 0.10 as compared to 0.15 percent at the end of last year. Cash balances were also down slightly as cash was spent on the various construction projects funded by the LED Limited Revenue Tax Bonds.
- **Miscellaneous income** totaled \$1,842 for the year, a decrease of \$(5,938) or 76.3 percent. This decrease came from various sources: 1) the largest (\$6,037) being the non-recurrence of reimbursements received from BP relating to the BP Deepwater Horizon oil spill response, 2) an increase in subrogations and claims of \$800 due to an insurance claim on the computer room fire, and 3) a drop of \$(699) in gain (loss) on the sale of equipment, as no major asset auction was held during the year.

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



For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. Expenses totaled \$135,337, including current year depreciation of \$9,114. Expenses were \$3,264 or 2.4 percent less than last year.

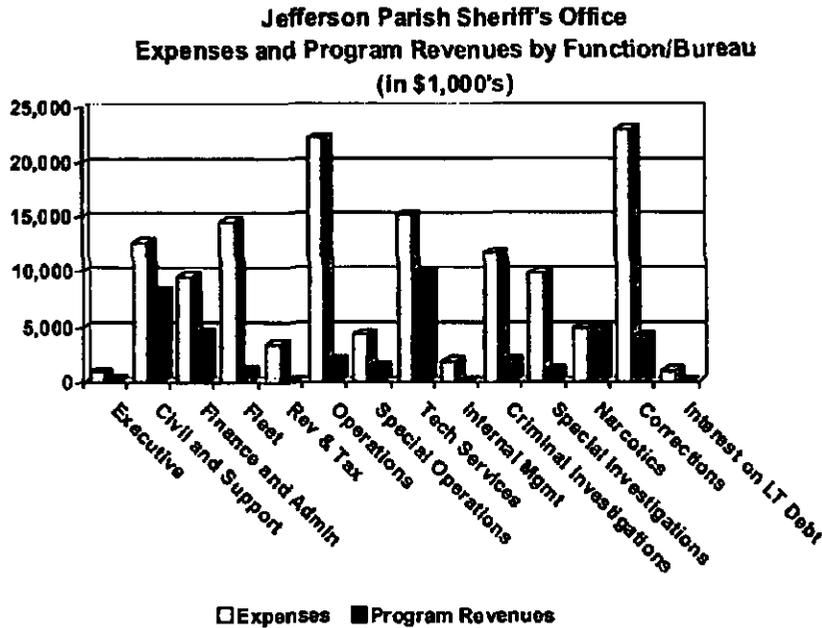
The Sheriff's operations are broken down in 13 different "bureaus" or functions. Of these, the Civil and Support Services Bureaus totaled \$12,668 (9.4 percent), the Finance and Administrative Bureau totaled \$9,586 (7.1 percent), the Fleet Bureau totaled \$14,595 (10.8 percent), the Operations Bureau totaled \$22,203 (16.4 percent), the Special Operations Bureau totaled \$4,375 (3.2 percent), the Technical Services Bureau totaled \$15,128 (11.2 percent), the Criminal Investigations Bureau totaled \$11,700 (8.6 percent), the Special Investigations Bureau totaled \$9,826 (7.3 percent), the Narcotics Bureau totaled \$4,869 (3.6 percent), and Corrections totaled \$22,974 (17.0 percent). The expenses of the Sheriff's Office were offset by program revenues (service charges and grants) totaling \$39,620 (see above).

The overall decrease was the net result of several items.

- The Sheriff saw a net increase in costs of \$(3,264). This was primarily made up of increases/decreases in the following bureaus: Civil & Support Bureau (down \$3,682), Finance Bureau (down \$4,537), Fleet (up \$688), Operations (up \$880), Special Operations Bureau (down \$4,116), Technical Services (up \$3,963), Criminal Investigations Bureau (up \$832), Special Investigations Bureau (up \$1,559), and the Corrections Bureau (up \$1,948). Finally, interest on long-term debt was \$(347) lower than last year.
- The Civil & Support Bureau was down \$(3,191) in salaries and benefits due to the reassignment of several divisions to other bureaus (Yenni Building security, Community Relations, court criers and juvenile court security). These reclassifications also resulted in drops of \$(135) and \$(118) in the allocation of health and life insurance costs and the allocation of OPEB costs. Depreciation in this Bureau also dropped \$(317) because of the assets from these divisions being reassigned. These decreases were offset by an increase of \$446 in repairs and maintenance due to an increase in repairs to several facilities and the repairs needed after the computer department fire.
- The Finance Bureau was down primarily due to a decrease in depreciation (down \$(3,084), a drop in capital outlay costs of \$(1,845), offset by an increase of \$580 in salaries due to raises given to the IT Division, the hiring of a new General Services Director, and the reclassification of two employees out of Civil and Support.
- The Fleet Bureau was up due to a rise in gasoline costs (up \$422), a decrease in depreciation of \$(385), an increase of \$222 in the allocation of health costs, an increase of \$97 in salaries and benefits (due to the hiring of a new mechanic), and an increase in capital outlay of \$263.
- The Operations Bureau was up due to an increase of \$1,086 in salaries and benefits as the patrol division converted to 12 hour shifts during the year resulting in raises for each employee of approximately 5 percent and an extensive recruiting and field training process came to completion, a drop of \$(160) in rental expense as the new Second and Fourth District Stations opened up and the rental of office space was no longer needed, and a drop of \$(139) in the allocation of health costs back to this bureau.
- The Special Operations Bureau was down significantly because of a drop of \$(2,510) in salaries and benefits (due to the non-recurrence of costs associated with the BP oil spill), and a drop of \$(202) in repairs (due to less repairs on the helicopters – last year we underwent a major upgrade to the Huey helicopter). There were also drops of \$(125) in allocated OPEB costs and \$(475) in depreciation expense. Finally, there was a drop of \$(410) in the amount of capital outlay capitalized to fixed assets as well as a \$(300) drop in capital outlay on equipment (primarily the helicopter upgrade).
- The Technical Services Bureau was up due to an increase of \$1,014 in salaries and benefits (as the Community Relations Division was reclassified to this Bureau from Civil and Support), an increase of \$246 in community programs and activities (again related to the reclassification), the creation of a new 911 Emergency Communications Special Revenue Fund resulted in an increase of \$2,084 in operating costs, and an increase in federal grant spending of \$197 (related to equipment grants). In addition, depreciation expense went up \$254 (as more crime lab equipment was on the books), and capital outlay capitalizations dropped \$(127). The allocation of health costs was also down \$(64).
- The Criminal Investigations Bureau was up because of an increase of \$765 in salaries and benefits (as the court bailiffs and juvenile court security were reclassified here from the Civil and Support Bureau) and an increase of \$47 in programs and activities (as additional staff was added to the Sheriff's Band of Excellence program). In addition, the allocation of health insurance costs was down \$(65).
- The Special Investigations Bureau was up due to an increase of \$673 in salaries and benefits (caused mostly by the reclassification of the Yenni Building Security Division from the Civil and Support Bureau and the creation of the Criminal Intelligence Center), and an increase of \$165 in costs paid out of the State Asset Forfeiture fund. In addition, the allocation of health insurance costs was down \$(22), while the amount of capital outlay costs capitalized was up \$593.
- The Correction Bureau went up because of an increase of \$1,772 in salaries and benefits (due to the corrections center being at or near full staffing after a spring time recruiting effort) and an increase of \$78 in the cost to feed the prisoners. There was also an increase in costs of \$88 associated with running the inmate commissary sales fund. In addition, the allocation of health insurance costs was down \$(109).

- A decrease in debt service costs of \$(347) was caused by the payment of interest on the LED Limited Tax Revenue Bonds being slightly lower than last year, as per the bond amortization tables, after the partial defeasance of the outstanding bonds maturing after 2020.

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



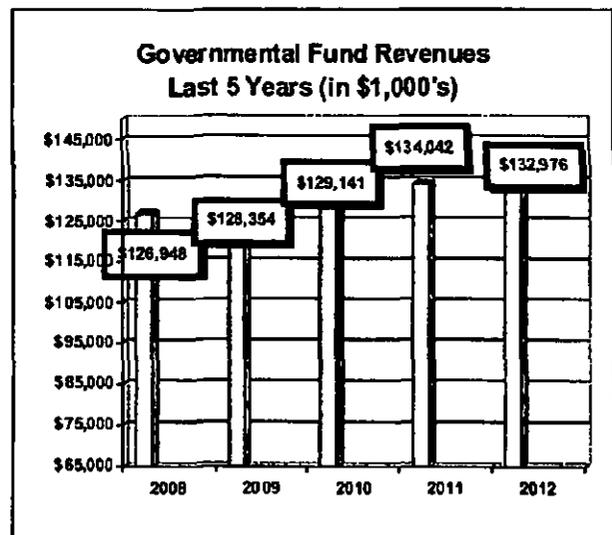
FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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, 2012, the Sheriff's Office's governmental funds reported combined ending fund balances of \$67,853, a decrease of \$(16,678) or (19.7) percent in comparison with the prior year. Approximately \$17,357 or 25.6 percent of this total constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

Of the remaining fund balance, \$5,374 is *restricted*, \$16,934 is *committed*, and \$28,188 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 above shows, revenues of the Governmental Funds have increased over the past 5 years, with a slight decrease noted in 2012. This decrease was the net of several items: 1) an increase in property taxes of \$253 due to slightly higher assessments and collections, 2) a drop in sales taxes and commissions of \$(86) and \$(144), respectively, because of the ending of the mini-boom created by the BP oil spill (labor and equipment were placed in the area for months as part of the oil spill response resulting in an influx of cash to the local economy), 3) an increase in intergovernmental revenues of \$5,342, primarily due to a decrease of \$(1,500) in the General Fund related to the reclassification of reimbursements received from the 911 Emergency Communications Fund (now shown as transfers in), decreases in grant funding in the Communications Reserve Capital Fund (down \$500), the State and Local Grants fund (down \$304), the LLEBG Grant Fund (down \$398), offset by an increase in revenues of \$8,085 recognized in the newly created 911 Emergency Communications Fund, at the Airport for security and cuts in federal grants (DNA, COPS, HIDTA, UASI, and ARAA), 4) an decrease of \$709 in fines and forfeitures (primarily in federal and state asset forfeitures and seizures), and 5) a decrease of \$(5,693) in miscellaneous income, primarily from the non-recurrence of reimbursements received from BP for oil spill response costs incurred in prior years.

The General fund is the chief operating fund of the Sheriff's Office. At June 30, 2012, unassigned fund balance of the General fund was \$17,357 (which is 25.6 percent of the total governmental fund balance). 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. Unassigned fund balance represents 15.3 percent of total General Fund expenditures and the total General Fund fund balance represents 70.0 percent of total Governmental Fund Balances. These percentages are less than last year's percentages of 32.9 percent and 79.5 percent, respectively. The total fund balance of the General Fund compared to expenditures is 41.9 percent (above our inter-office target of 20.0 percent).

The fund balance of the Sheriff's Office's General fund decreased by \$(19,708) during the current fiscal year. Key factors in this change are as follows:

- The General Fund's revenues totaled \$116,688, while expenditures totaled \$113,142. The General Fund's transfers in and out netted to \$(23,254).
- Revenues decreased by \$(7,634) or 6.1% from the prior year, mainly because of:
 - Property taxes increasing \$253 or 1.0% due to a slight increase in the amounts assessed and collected.
 - Sales taxes were down \$(86) or 0.4% due to the end of the post-oil spill boom that was realized in the aftermath of the BP Deepwater Horizon oil spill in April 2010. Because of the response, the local economy saw eight straight months of sales tax increases in the prior year.
 - Intergovernmental revenues were down \$(1,500) or 8.5%. The majority of this decrease was seen in Local Reimbursed Salaries – Other. This line-item was down \$(1,193) as the reimbursements from the 911 Emergency Communications District are now accounted for as an interfund transfer instead of intergovernmental revenue. This change occurred because the Sheriff took over the administration of the 911 District from the Parish and now accounts for its activities in a Special Revenue Fund. There was also a decrease of \$(166) in the amount of state supplemental pay paid to the Sheriff as the number of eligible deputies decreased.
 - Service charges and commissions were down \$(246) or 0.5%. This decrease was a net of 1) a decrease in sales tax commissions of \$(1,043) or 2.8%, 2) an increase in other commissions of \$621 or 12.7%, and 3) an increase in civil and criminal fees of \$198 or 6.0%. Sales tax commissions are mirroring the decrease seen in sales taxes (see explanation above regarding effects of BP oil spill response). Other commissions include money from garnishments, sales and seizures – a reflection of the weak housing economy. Finally, Civil and criminal fees were up due to a slight increase in court activity and papers issued.
 - Miscellaneous income was down \$(6,034) or 63.5%, due primarily to 1) an increase in the administrative fee on public assignments causing fees to go up \$443 or 86.3%, and 2) the non-recurrence of billings related to the BP Deepwater Horizon oil spill response. Other income went down \$(6,456) or 92.7% due to these reimbursements not recurring.

- Expenditures remained relatively steady and actually decreased \$(590) or 0.5%. The major changes were due to the following:
 - Salaries and benefits increased \$91 or 0.1%. The increase is the net of 1) a drop of \$(169) in salaries due to cuts in overtime, 2) a drop in state supplemental pay of \$(364) due to a decrease in the number of eligible employees, 3) a drop of \$(160) in details as less security details were required at the Airport. Retirement costs increased \$423 as the contribution rate is tied to salaries and the rate was increased by the pension plan from 12.0% to 12.5% during the year. Finally, health insurance went up \$320 as the monthly base rate increased from \$400/month to \$420/month in December 2011.
 - General Operating Expenditures increased \$129 or 0.9%, primarily due to 1) an increase of \$141 in advertising due to the recruiting campaign launched in Spring 2012, which included radio, TV, and billboard ads, 2) a decrease in telephone costs of \$(168), as the Sheriff was able to get the cost of the air cards used in its patrol cars to be picked up by the Parish's Homeland Security Department under a grant as well as a drop in monthly costs associated with the implementation of a new VOIP phone system for the various offices, 3), a decrease of \$(125) in rent, due to the cancellation of the leases at the malls for the 2nd and 4th District Stations (construction of the new stations was completed near the end of last year), 4) an increase of \$324 in repairs and maintenance, mostly due to the non-recurring upgrades to the Huey Helicopter in the prior year (a decrease of about \$200) and an increase of \$445 in Civil and Support resulting from repairs made after the Computer Room Fire in August 2011, 5) an increase of \$134 in outside services, as the use of consultants increased slightly (computer, training, etc.), and 6) a decrease of \$(145) in programs and activities due to the reclassification of some of the costs associated with the Band of Excellence program being shifted to contracted services.
 - Materials and supplies increased \$708. This increase is the net change of: 1) training and emergency supplies increasing \$171, mostly related to emergency materials purchased in response to Tropical Storm Lee, and 2) an increase of \$440 in auto and marine supplies, due to the price of gasoline increasing from last year's highs (average price of over \$3.75 per gallon for most of the year).
 - Capital Outlays decreased by \$(1,465) primarily because of a drop in the amount of vehicles purchased during the year as compared to prior years. Ford Motor Company discontinued the Crown Victoria police car last year and introduced a new police interceptor model. The Sheriff chose to only purchase a limited number of the new interceptors in order to test them in the field before making a large investment in the product. It is anticipated that spending will return to previous levels once a decision is made on the reliability and functionality of the new interceptor vehicle.
- **Transfers in** totaled \$1,238, an increase of \$670. Current year transfers came from the 911 Emergency Communications Special Revenue Fund to reimburse the General Fund for salaries and benefits of call-takers, dispatchers, and IT staff dedicated to the 911 center. These reimbursements used to be recognized as intergovernmental revenues in prior years because the 911 District was run by the Parish. On January 1, 2012, the Sheriff took over the district and now these reimbursements are treated as interfund transfers. The Salary Stabilization Special Revenue fund made a transfer of \$3,250; however, this transfer was eliminated when this fund was consolidated into the General Fund for GAAP purposes. This fund was set up in the year after Hurricane Katrina to set aside surplus funds generated from open positions. These funds are to be used to fund these positions in the future as they are filled.
- **Transfers out** totaled \$24,492, an increase of \$21,724 from last year. This year's transfers were for: 1) \$108 was transferred to various grant funds as "local matching funds", 2) \$20,384 was transferred to the LED Sinking Fund in order to pay the current year debt service on the LED Limited Revenue Tax bonds as well as to fund the defeasance of a large portion of the outstanding bonds, 3) \$3,500 was transferred to the Buildings and Improvements Capital Fund to reserve monies for a possible new First District Station in the Fat City area, and 4) \$500 was transferred to the Computer Equipment Fund to provide a reserve for upcoming upgrades and replacements to the Sheriff's PC's and servers.

The Sheriff reported five "major" funds other than the General Fund for the year ended June 30, 2012.

The **Salary Stabilization Special Revenue Fund** was established in the year after Katrina to reserve funds that were being generated from staffing shortages. These funds are to be used in the future to fund payroll-related costs when staffing levels reach pre-Katrina levels. On a budgetary basis, this fund earned \$12 in interest and transferred \$3,250 to the General Fund during the year. The ending fund balance was \$16,934. This fund is consolidated into the General Fund for GAAP purposes in accordance with GASB 54 and its fund balance is shown as *committed fund balance* in the General Fund at year end.

For the six month period ended June 30, 2012, the newly created **911 Emergency Communications Special Revenue Fund** recognized revenues of \$8,095, expenditures of \$2,084, and other financing uses of \$(1,412), leaving a fund balance of \$4,599 at year end. These revenues included \$3,686 in current year service fees and \$4,399 of prior years' accumulated surpluses that were transferred to the Sheriff. 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. This fund was established on January 1, 2012 once the Parish agreed to allow the Sheriff to act as the administrator of the district's activities. These were previously controlled and accounted for by the Parish. 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 \$4,451 and expenditures and transfers out of \$4,451. 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, the Community Policing (COPS) 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 is being funded with various Homeland Security Grants passed-through the surrounding Parishes. During 2012, this fund had revenues and transfers in of \$750 and expenditures of \$1,453, creating a current year deficit of \$(703). The fund spent \$50 on engineering services related to the construction of a new tower in the Lafitte area and \$1,403 on COP-Link software, which is an analytical software package that allows all of the law enforcement agencies in the Region to share criminal record databases. The fund balance of \$4,045 is *assigned* for use on these and future communication projects.

The **Buildings and Improvements Capital Project Fund** accounts for monies being set aside to address various capital needs. During 2008, the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff) issued \$30.0 million in LED Limited Tax Revenue bonds to finance various major projects facing this office – 1) the construction of the new crime lab, the construction of three new district stations, and the replacement of the Bonabel Boat Storage Building. During 2012, this fund earned interest of \$7, received \$40 in federal grants relating to the buildout of the Criminal Intelligence Center, received a transfer in of \$3,500 from the General Fund to set aside funds for the construction of a new First District Station in the Fat City area, and received an insurance settlement of \$357 from the bonding company that insured the 3rd District construction project. The general contractor on this project went bankrupt during the year and bond was called. This fund recognized expenditures of \$2,474 on the projects listed above, as well as other non-bond fund projects. There are still a number of projects in progress, the largest of which is the construction of a new 3rd District Station (see construction in progress notes). Of the \$8,378 fund balance, \$775 is shown as *restricted* for the LED bond issue projects and \$7,603 is shown as *assigned* for the completion of the non-bond issue projects.

The Sheriff's **Other Governmental Funds** recorded revenue of \$2,647, expenditures of \$7,560, and other financing sources (uses) of \$2,618. The result was a current year deficit of \$(2,296) and ending fund balances totaling \$3,344. The largest revenue stream in these funds was recognized by the Commissary Sales Fund, which recognized revenues of \$761, primarily related to the sale of goods and supplies to inmates. In addition, the Drug Enforcement Special Revenue Fund recognized forfeitures of \$579 during the year (these funds relate to federal drug seizures), while the Region 1 Communications O&M Special Revenue fund recognized state assistance of \$385, the Local Law Enforcement and JAG Grants Special Revenue fund recognized intergovernmental revenues

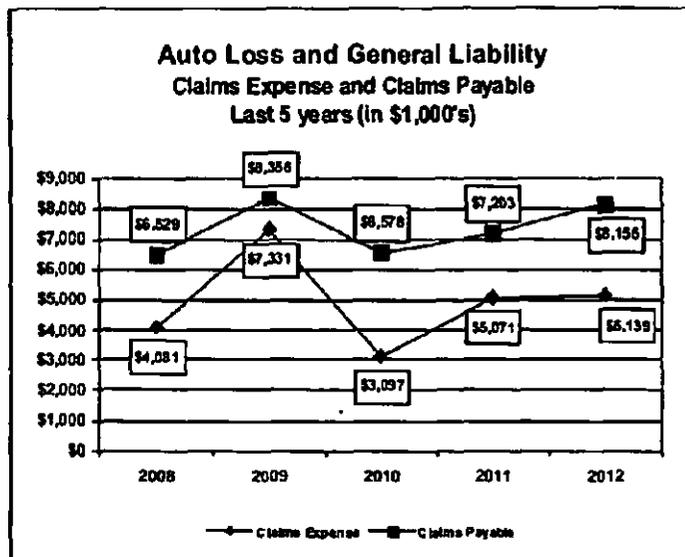
of \$344, and the State Asset Forfeiture Fund recognized \$311 of asset forfeitures. Finally, the State and Local Grants fund received \$128 in local grants.

Of the \$7,560 in expenditures, \$571 was spent by the Commissary Sales Fund on purchases of goods for sale, \$459 was spent in the State Asset Forfeiture Fund on operating supplies and vehicles, \$413 was spent in the Region I Communications O & M Fund on operating and maintenance costs associated with the regional radio tower network, \$956 was expended in the Drug Enforcement Special Revenue Fund on operating supplies, \$83 was spent in the Multi-jurisdictional Task Force Grant program, \$355 was spent in the State and Local Grants Special Revenue Fund on license plate camera equipment and the new shot spotter software system, \$364 was spent in the Local Law Enforcement and JAG Grants Special Revenue Fund on grant projects, \$1,895 was spent in the LED Debt Service Sinking Fund for principal (\$1,020) and interest and fees (\$875) on the LED Limited Tax Revenue Bonds, and \$2,421 was spent in the Computer Equipment Capital Project Fund on computers and servers.

As noted above, fund balances for these funds, in the aggregate, totaled \$3,344. Of this total, \$616 remains in the Commissary Sales Special Revenue Fund, \$945 in the State Asset forfeiture Special Revenue Fund, \$211 in the RUDE Program Special Revenue Fund, \$156 in the Recreation and Relief Special Revenue Fund, \$106 in the Reserve Deputies Operating Special Revenue Fund, \$592 is in the Drug Enforcement Special Revenue fund, \$35 remains in the Project Income Special Revenue fund, and \$655 was left in the Computer Equipment Capital Project Fund.

Proprietary Funds. During the year, the Sheriff maintained two internal service funds (the Auto Loss and Professional Liability fund and the Group Health and Life Insurance fund) to account for its risk management activities. At June 30, 2012, these funds reported net assets of \$4,484, which is a net increase from the prior year of \$263. 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, 2012, the **Auto Loss and Professional Liability** fund had net assets of \$1,037, which is \$(923) less than the prior year. Expenses for the year totaled \$5,139 and claims payable at year-end totaled \$8,155. As can be seen in the graph, this fund experienced an increase in slight claims expense during the year. For 2012, the Auto Loss and General Liability recognized an operating loss of \$(946) for the year. Loss reserves actually increased by \$952 as the number and severity of open claims increased.



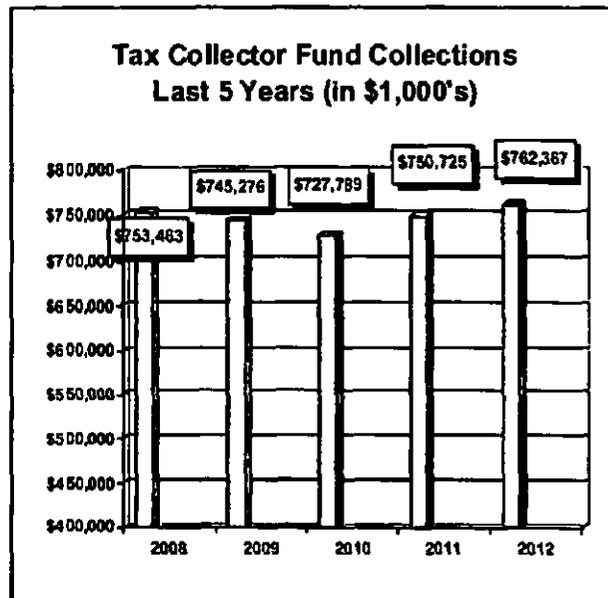
The **Group Health and Life Insurance** fund accounts for both employee and employer contributions to the plan. At June 30, 2012, this fund had net assets of \$3,447, which is \$1,187 more than the prior year. Expenses for the year totaled \$11,432 and claims payable at year-end totaled \$662. The total expenses of this fund decreased \$(482) or 4.1 percent from the prior year. Most of this decrease was seen in the cost of health claims (down \$(705) or 9.6%), offset by an increase in pharmaceutical claims (up \$48 or 2.1%), third party administrative fees (up \$70) and premiums (up \$95).

To address the recurring losses recognized in previous years in this fund, the employer premium was raised on December 25, 2011 from \$400/month to \$420/month. These rates were based on an analysis of the net costs incurred by the plan. This rate was in effect for the second half of the 2012 fiscal year. These steps were taken to improve the financial stability of the fund and to address the implementation of GASB Statement No. 45, which changes the accounting and reporting of post-employment benefits for retirees by requiring the recognition of current year costs and liabilities for Other Post-Employment Benefits (OPEB). At June 30, 2012, an Unfunded OPEB Liability was recorded for medical and life benefits \$10,043 in the government-wide statements. To date, the Sheriff has chosen to leave these actuarial liabilities unfunded.

Agency Funds. As the Ex-Officio Tax Collector, the Sheriff maintains several agency funds to account for monies collected on behalf of others. At year end, the Sheriff held \$77,243 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 and have then come back down slightly, reflecting the post-Katrina and post-BP oil spill tax booms. During FY 2012, the Tax Collector fund received \$762,367 (which is higher than last year) and disbursed \$764,846 to the various taxing bodies in the Parish. See the graph below for a recap of the tax collections over the past 5 years.

Collections increased \$11,642 or 1.6 percent. This increase is the net of various changes – 1) property tax collections increased \$11,492 or 3.6 percent as assessments and collections improved slightly from last year, 2) sales tax collections increased \$441 or 0.1 percent due to the post-oil spill boom resulting from the BP Deepwater Horizon oil spill that occurred in April 2010 easing this past year, 3) fines and fees were down \$(850) or (5.8) percent, and 4) the LA Offset fund collections were up \$339 as garnishment orders from the IRS increased. These increases/decreases were realized by all participating taxing districts in the Parish. It should be noted that the traffic light fines fund is holding \$20,747 at year end pending the outcome of the class-action lawsuit into the use of these cameras. None of these funds have been disbursed.



The **Sheriff's Account Agency Fund** received \$15,618 in garnishments and judicial sales and disbursed \$15,509 to the applicable litigants, defendants, attorneys, and appraisers. These are increases (decreases) of \$(339) and \$82, respectively. Again, the easing of the deep national recession is reflected in these numbers. Despite the positive impact on the local economy from the BP oil spill last year, there were many citizens who did not benefit and continued to struggle during the recession. The decrease in garnishments and seizures is a general reflection that people are once again in a position to pay their debts.

GENERAL FUND BUDGETARY HIGHLIGHTS

Amendments to the Budget

The Sheriff's Office made several amendments to its original budget during the fiscal year ended June 30, 2012. The following discussion outlines the reasons for the significant changes.

Revenues of the General Fund were decreased by \$(1,872). The largest changes were seen in ad valorem taxes (down \$150), sales taxes (up \$214), intergovernmental (down \$2,249), services charges, fees and commissions (down \$24,370), and miscellaneous income (up \$349).

Property taxes decreased slightly due to a drop in collections of current year taxes. Sales taxes increased due to the easing of the national recession. Also, the 2010 BP oil spill response caused an influx of labor and materials to the area, resulting in a spike in sales and use taxes that lasted for most of the prior fiscal year. This year, this mini-boom dissipated, however, with the easing of the national recession, the local economy saw a slight uptick in what was originally anticipated. Intergovernmental revenues were down due to cuts in federal grants (down \$115), a drop in state supplemental pay (down \$532) as the number of eligible deputies decreased, a decrease in Airport and Other Details (down \$340), and a decrease of monies received from the Parish as reimbursement for the 911 operations (down \$1,154). This last decrease is really more of a reclassification as the Sheriff has now taken over the operations of the 911 District and the reimbursement now comes in the form of an interfund transfer.

Service charges and commissions went down \$(24) due to a decrease in sales tax commission (down \$675), an increase of \$548 in other commissions (primarily from garnishments and seizures – a reflection of the stagnant economy in the early part of the year) and an increase of \$464 in civil and criminal fees due to increases in activity and rates. Finally miscellaneous income was increased by \$349 primarily due to an increase in public assignments (up \$220 as the administrative fee charged on details was increased from \$1.00 to \$2.00 halfway through the prior year), an increase in subrogations and claims of \$544 (primarily related to an insurance claim for a fire at the Westbank Administrative Complex), and a decrease of \$(375) due to no car auction being held this year.

Expenditures of the General Fund were increased \$4,863 from the original budget. Note C.2 provides a breakdown of the changes in expenditures by function/bureau. The main changes were:

- An increase of \$3,254 in salaries and benefits reflecting several things – a) an increase of \$2,834 in salaries primarily due to the change from 8 hour shifts to 12 hour shifts in the Operations Bureau (the deputies received average raises of about 5% due to working more hours under the new shift), b) a decrease of \$(384) in state supplemental pay due to a decrease in the number of eligible employees, c) an increase of \$524 in retirement due to the increase in the contribution rate from 12.0 to 12.5%, and d) an increase of \$170 in health insurance due to a slight increase in the base premium from \$400/month to \$420/month.
- An increase of \$384 in general operating expenditures was made to reflect a) an increase of \$273 in advertising (due to a recruiting campaign that included radio, TV and billboards), b) a decrease of \$(206) in telephone costs (due to a reduction in monthly costs after the switch to a new VOIP system during the year and the picking up of the cost of providing air-cards to deputies by a grant), c) an increase of \$446 in repairs and maintenance as renovations were made to various facilities, including the cleanup and restoration performed after the computer room fire, d) a decrease of \$(97) in programs and activities (due to the reclassification of some of the costs associated with the Band of Excellence Program to contracted services), e) a decrease of \$(295) in prison-related costs, and an increase of \$199 in other costs (up \$80 due to election expenses related to the April 2012 sales tax renewal and \$125 related to Tax Bureau tax sales).
- An increase in Materials and Supplies of \$501, which was the net of an increase in office supplies of \$103, an increase in training and emergency costs of \$170 (due to Tropical Storm Lee), a drop of \$(57) in uniforms, and an increase in auto and marine costs of \$284 (due to rising gas prices).
- An increase of \$728 in capital outlay primarily to reflect the costs associated with replacing certain computer equipment and racks after the computer room fire. We also incurred costs related to building out a better back-up server structure in our computer section. These projects increased the budget by \$350. Technical Services also an increase of \$55 related to crime lab equipment grants and Internal Management saw an increase of \$150 related to the upgrade of equipment in the Training Academy's gymnasium.

Budget to Actual Variances

Revenues (on a budgetary basis) came in \$1,655 or 1.4 percent over the final budget. The variance is made up of 1) sales taxes coming in \$691 or 3.4% over budget, as the retail economy stayed slightly healthier than anticipated after the BP oil spill, 2) intergovernmental was \$321 or 2.0% over budget as federal grants came in \$113 over budget and airport details ended up \$295 over budget, and 3) service charges and commissions were \$691 or 1.4% over budget, due to sales tax commissions coming in higher than thought (\$212 over) and other commissions (garnishments and seizures) increasing (\$292 over), as well as housing state prisoners coming in \$90 over budget.

Expenditures (on a budgetary basis) were \$4,515 or 3.7 percent under the final budget. The largest budget variances were seen in:

- Salaries and benefits were \$2,590 under budget due to a good number of positions being open for most of the year. A recruiting campaign was held near the end of the year in order to fill the ranks in the 911 Center and the Correctional Center. A number of positions remained open in the Criminal Investigations and Narcotics Bureaus as the Sheriff implemented a hiring freeze for part of the year.
- General operating expenditures were \$1,246 under budget. Postage was \$82 under budget (due to the Tax Bureau not incurring as much postage costs on the tax sales as anticipated), repairs and maintenance was under \$320 (\$121 in Civil and Support as building repairs came in under budget, \$71 in the Finance Bureau as computer software/maintenance came in under budget, and \$108 in Special Operations as the maintenance work on the Huey helicopter was deferred), contracted services were \$400 under budget (\$131 in Civil and Support as outside services were curtailed, \$47 in Finance as outside services (legal) were lowered, \$121 in Revenue and Taxation as tax sale related costs were lowered, and \$47 in Internal Management as some outside training was delayed) and programs and activities were \$126 under budget (primarily in Technical Services as community programs were cut back pending an improvement in the fiscal climate).
- Materials and supplies were \$236 under budget primarily in office supplies and training and emergency costs.
- Travel and related costs were \$93 under budget due to cut backs made during the year.
- Capital outlay was \$350 under budget, primarily in equipment and vehicles. As noted earlier, Ford Motor Company discontinued the Crown Victoria police car in favor of a new police interceptor. The Sheriff bought fewer cars than normal. The Fleet section also bought less equipment than normal due to this change in vehicles.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Sheriff's Office's investment in capital assets for its governmental activities as of June 30, 2012 amounts to \$67,848 (net of accumulated depreciation) and \$56,942 (net of 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 investment in capital assets increased by \$16,118 or 39.5 percent, this year.

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

- \$4,410 was spent on equipment, primarily computers (laptops, desktops, printers and servers), new Automated License Plate Recognition Cameras, a new Shot Spotter gun fire detection system, and.
- \$2,632 was spent on new vehicles, keeping with the Sheriff's policy of rotating the fleet every 4 years.
- \$2,215 was spent on construction in progress, primarily related to the construction of the projects funded under the LED Limited Tax Revenue Bonds – the Crime Lab (\$104), the new 3rd District Station (\$607), the Grand Isle Multiplex site (\$197), the 4th District (\$26), and the new Bonnabel Boat and Storage facility (\$50). Additionally, the parking lot at the Judicial Process and Sales Section was redone (\$347), the old Eastbank Admin Building is being built out as an emergency operating center (\$692), the Westbank IT Section air conditioning systems were replaced (\$167) and the Criminal Intelligence Center construction was completed (\$278).

- \$9,114 was recognized as depreciation expense, down \$(3,849) from last year. Depreciation should start increasing in the future as projects are capitalized out of construction in progress and new facilities are being depreciated.
- The outstanding capital-related debt decreased \$16,415 primarily because of the defeasance of \$15,395 in debt maturing after FY 2020. This caused most of the increase in the net investment.

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

	Governmental Activities	
	2012	2011
Land	\$ 56	\$ 56
Construction in progress	3,270	2,348
Buildings	48,519	48,597
Equipment and furniture	6,769	6,431
Vehicles and heavy equipment	8,773	9,768
Infrastructure	461	494
Total Capital Assets, Net of Depreciation	67,848	67,694
Less: capital related long-term debt	(11,680)	(28,095)
Plus: balance of bond proceeds	774	1,226
Invested in Capital Assets, Net of Debt	\$ 56,942	\$ 40,825

Additional information on the Sheriff's Office's capital assets can be found in Note D.5 on pages 69 through 71.

Long-term Debt. At the end of the fiscal year, the Sheriff had bonded debt of \$11,680 and other long-term debt of \$18,654, for a total long-term debt balance of \$30,334. The following is a summary of the Sheriff's long-term debt transactions for the year ended June 30, 2012 (in thousands of dollars):

Type of Debt	Beginning Balance	Additions (Reductions)	Ending Balance	Due Within One Year
LED Limited Tax Revenue Bonds	\$ 28,095	\$ (16,415)	\$ 11,680	\$ 1,070
Community Disaster Loan	6,875	162	7,037	737
Compensated Absences	1,624	(50)	1,574	1,574
Net Post-Employment Obligation	7,231	2,812	10,043	-
	\$ 43,825	\$ (13,491)	\$ 30,334	\$ 3,381

As noted above, total debt decreased by \$(13,491). Significant long-term transactions included:

- The payment of \$1,020 in current year principal on the LED Limited Tax Revenue Bonds issued in 2008 to finance the construction of several facilities.
- The payment of \$18,490 to a refunding escrow agent from available funds reduced the outstanding balance on the LED Limited Tax Revenue Bonds by \$15,395, with the difference of \$3,095 being capitalized as a deferred charge on the Statement of Net Assets. Specifically, the maturities from September 2021 through September 2028 were advance refunded. This reduced future debt service payments by \$6,242 and created a present value savings of \$2,700.
- The accrual of an additional \$162 of interest on the Community Disaster Loans payable to FEMA relating to Hurricane Katrina. This Community Disaster Loan was applied for in the wake of Hurricane Katrina as local governments were struggling to find operating revenues. With the Parish evacuated, revenues from taxes and service charges were nonexistent at first. The Sheriff was approved for a loan not to exceed \$22,602 at a rate

of 2.69 percent. \$6,000 was drawn down against this loan in 2005 and was originally payable no later than December 19, 2010, along with accrued interest of \$875. During 2010, the Federal Government changed the loan program rules to allow for full or partial forgiveness based on certain financial criteria. The Sheriff applied for either a full or partial forgiveness of the debt, but was denied. Despite this denial, a 5 year extension on the payback of the loan was granted. Principal and interest are now due and payable no later than December 19, 2015. Under the plan, a payment of \$1,850 is estimated (including principal of \$737 and interest of \$1113) as coming due on December 19, 2012.

- Compensated absences decreased by a net \$(50).
- The Sheriff accrued a Net OPEB Obligation expense of \$2,812 during the year (for health and life benefits) as per the actuarial valuation of our program as per GASB 45 on Other Post-Employment Benefits. To date, the total calculated liability is \$10,043. To date, the Sheriff has chosen not to fund this actuarial liability.

State statutes limit the amount of general obligation debt a governmental unit may issue to 10 percent of its total assessed valuation. The current debt limit for the Sheriff's Office is \$400,492, which is significantly in excess of the Sheriff's current bonded debt of \$11,680. Additional information on the Sheriff's Office's long-term debt can be found in Note D.8 on pages 73 to 77 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The unemployment rate for the Parish of Jefferson is currently 8.1 percent, which is 0.8 percent higher than it was a year ago. This data has fluctuated due to issues related to the post-Katrina boom and the shift of population that resulted. It also reflects the effects of the national recession.
- Inflationary trends in the region compare favorably to national indices.
- The ad valorem millage rate levied for the 2012 (next year's) tax roll was 8.28 mills. Thus, property tax revenues in FYE 2013 are expected to remain at or above the \$26,768 recognized in 2012. It should be noted that 2012 is a "reassessment year", thus, it is expected that assessed values will increase slightly.

All of these factors were considered in preparing the Sheriff's Office's budget for the FYE 2013 fiscal year.

OTHER POTENTIALLY SIGNIFICANT MATTERS

On August 29, 2005, **Hurricane Katrina** struck the Mississippi Gulf Coast and the New Orleans Metropolitan area, which included Jefferson Parish and the area serviced by the Sheriff. While widespread devastation occurred, the Parish of Jefferson was spared the worst of the storm. Flooding occurred in various low-lying neighborhoods throughout Jefferson Parish, but nothing on the scale seen in surrounding Parishes. The Parish was under an evacuation order for most of September 2005. During this time, the Sheriff provided law-enforcement and rescue services throughout the region, including New Orleans, Plaquemines, and St. Bernard Parishes. On September 24, 2005, **Hurricane Rita** hit the western side of the State of Louisiana; however, the tidal surge brought in by the storm affected the Towns of Lafitte and Grand Isle on the southern end of Jefferson Parish. Again, the Sheriff's Office was called into action to provide law-enforcement and emergency/rescue services in the affected areas.

Before, during and after the storms, the Sheriff incurred various emergency expenses (primarily payroll and emergency supplies). Also, several facilities owned or operated by the Sheriff received storm damage. The effects of the storm on operations continue to be seen throughout this discussion and analysis (increasing salaries as the hurricane-related staffing losses are made up for, continuing fluctuations in certain service charges and fees, purchases of emergency equipment for future events, new law enforcement tactics and reallocations of staff, etc).

The Sheriff has \$11,386 in claims filed with the Federal Emergency Management Agency (FEMA) for labor (i.e., overtime), equipment, supplies and facility damages, as well as \$3,106 in claims filed with our insurance carrier. The total amount of claims may ultimately be more or less than the amount noted due to the uncertainties involved at this time. It is expected that most of these costs will be covered by insurance or reimbursed by FEMA under the disaster declaration.

In August and September 2008, **Hurricanes Gustav and Ike** affected the New Orleans Metropolitan area, including Jefferson Parish. The southern parts of the Parish took a direct hit from Gustav and a glancing blow from Ike. Jefferson Parish was under a mandatory evacuation for approximately 7 days due to Gustav. The Sheriff's Office provided emergency services before, during and after the storms and incurred millions of dollars of costs. All storm-related claims have been submitted to FEMA for reimbursement. FEMA has established a 90 percent reimbursement rate for Gustav and 100 percent for Ike.

To date, the Sheriff has filed claims totaling \$6,187 for Gustav and \$622 for Ike with the Federal Emergency Management Agency (FEMA) for labor (i.e., overtime), equipment, supplies and facility damages. The total amount of claims may ultimately be more or less than the amount noted due to the uncertainties involved at this time. It is expected that most of these costs will be reimbursed by FEMA under the disaster declaration.

Tropical Storm Lee affected the area in September 2011. Claims of \$134 have been filed with FEMA.

On April 20, 2010, the **BP Deepwater Horizon oil drilling platform** exploded and sank off the southeastern coast of Louisiana. Oil spewed into the Gulf of Mexico for the next three months. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish. The Sheriff's employees were called upon to provide assistance in assessing the damages (via our air and marine equipment) and to provide security along the beaches and waterways in Grand Isle and Lafitte. The Sheriff billed BP to cover labor and equipment costs incurred during this response. All amounts billed have been paid.

In addition to the clean-up effort, the federal settlement with BP included provisions for citizens, businesses, and government agencies to recoup "economic losses" resulting from the oil spill. The loss of the use of commercial fishing grounds and the offshore drilling moratorium may have severe negative effects on the local economy. These negative effects may be compounded if long-term damage was done to the fisheries. While the seafood industry is not the largest part of the local economy, it does play an important role throughout the area. The tourism industry is also vital to the area and the negative publicity surrounding the spill and the effects on the coastal parishes has to now be overcome.

The Parish of Jefferson is heading up the effort to file suit against BP for these possible losses. The Sheriff is a party to this agreement. The attorneys and consultants hired for this project are currently gathering data and making calculations on possible losses. As of June 30, 2012, neither the Parish nor the Sheriff has yet filed any legal claims against BP relating to economic losses; however, as the true long-term impact of the oil spill is determined, a claim is likely in the future.

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 Paul Rivera, CPA, Chief Financial Officer, 1233 Westbank Expressway, Harvey, LA 70058. The financial report is also available on the Sheriff's website at www.jpso.com under "Admin & Financial" or on the Louisiana Legislative Auditor's website at www.la.state.la.us (or www.la.la.gov) under "Audit Reports."

BASIC FINANCIAL STATEMENTS

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

**STATEMENT OF NET ASSETS
JUNE 30, 2012**

		<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS		
Cash and cash equivalents	\$	33,180,537
Investments		40,507,517
Receivables (net of allowance for uncollectibles)		12,488,091
Internal balances		-
Deferred charges - refunding escrow		3,094,681
Other assets		86,529
Capital assets (net of accumulated depreciation)		
Land	\$	55,550
Construction in progress		3,269,937
Buildings		48,518,942
Furniture and equipment		6,768,819
Vehicles and heavy equipment		8,773,069
Infrastructure		461,434
		<u>67,847,751</u>
TOTAL ASSETS		<u><u>157,205,106</u></u>
LIABILITIES		
Accounts payable and other current liabilities		2,176,644
Accrued salaries and deductions		1,686,047
Claims and judgments payable		8,806,462
Due to other governments		673,365
Due to taxing bodies and others		381,646
Unearned revenue		201,753
Noncurrent liabilities:		
Due within one year		3,380,518
Due in more than one year		26,952,713
		<u>44,259,148</u>
TOTAL LIABILITIES		<u><u>44,259,148</u></u>
NET ASSETS		
Invested in capital assets, net of related debt		56,942,313
Restricted for:		
911 Emergency Communications		4,599,345
Debt service		215
Construction		774,562
Claims and judgments		4,484,174
Unrestricted		46,145,349
TOTAL NET ASSETS	\$	<u><u>112,945,958</u></u>

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, 2012

FUNCTION/BUREAU	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES
Primary Government					
Governmental Activities:					
Public Safety:					
Executive	\$ 1,000,118	\$ 204,147	\$ 27,134	\$ -	\$ (768,837)
Civil and Support	12,667,751	8,056,993	163,686	-	(4,447,074)
Finance and Administrative	9,585,890	2,748,263	631,803	1,092,012	(5,113,812)
Fleet	14,595,410	1,084,085	24,295	-	(13,487,030)
Revenue & Taxation	3,459,727	99,121	30,004	-	(3,330,602)
Operations	22,202,679	63,872	1,885,209	-	(20,253,598)
Special Operations	4,375,301	\$2,227	814,359	544,204	(2,934,511)
Technical Services	15,127,681	849,039	8,804,005	289,201	(5,185,436)
Internal Management	1,916,858	196	82,700	-	(1,833,962)
Criminal Investigations	11,700,193	1,124,205	832,475	-	(9,743,513)
Special Investigations	9,825,741	420,738	442,411	179,360	(8,783,232)
Narcotics	4,869,626	122	4,301,441	578,997	10,934
Corrections	22,973,991	3,170,606	993,568	-	(18,809,817)
Non-departmental	-	-	-	-	-
Interest on long-term debt	1,036,057	-	-	-	(1,036,057)
Total governmental activities	\$ 135,337,023	\$ 17,903,612	\$ 19,033,090	\$ 2,683,774	(95,716,547)

GENERAL REVENUES:

Taxes	
Property taxes	26,767,993
Sales taxes	20,922,633
Intergovernmental - unrestricted	
State Revenue Sharing	1,305,506
Video Poker Allocation	1,776,197
Commissions	
Commissions on tax collections	43,090,170
Charges for Services	
Court Attendance	225,522
Unrestricted interest	111,741
Miscellaneous	
Gain (loss) on disposal of capital assets	33,844
Subrogations	1,313,670
Other	495,804

TOTAL GENERAL REVENUE AND TRANSFERS 96,043,080

CHANGE IN NET ASSETS 326,533

NET ASSETS

Beginning of year	112,619,425
End of year	<u>\$ 112,945,958</u>

The accompanying notes are an integral part of this statement

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JEFFERSON PARISH SHERIFFS OFFICE
 HARVEY, LOUISIANA
 GOVERNMENTAL FUNDS
 BALANCE SHEET
 JUNE 30, 2012

	GENERAL	SALARY STABILIZATION SPECIAL REVENUE	911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE	FEDERAL GRANTS SPECIAL REVENUE	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS								
Cash and cash equivalents	\$ 374,239	\$ -	\$ 4,287,244	\$ -	\$ -	\$ 296,551	\$ 655,030	\$ 5,613,064
Share of pooled assets - general pool	34,508,878	-	-	-	3,105,377	7,925,167	2,717,648	48,257,070
Investments	-	-	-	-	-	561,800	-	561,800
Receivables (net of allowance for uncollectibles)	13,476,461	-	1,531,788	1,423,360	943,076	-	480,310	17,854,995
Due from other funds	1,967,583	-	9,466	-	-	-	109,594	2,086,643
Inventories	-	-	-	-	-	-	-	-
Other assets	2,354	-	-	-	-	-	-	2,354
TOTAL ASSETS	\$ 50,329,515	\$ -	\$ 5,828,498	\$ 1,423,360	\$ 4,048,453	\$ 8,783,518	\$ 3,962,582	\$ 74,375,926
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 944,379	\$ -	\$ 121,072	\$ 363,613	\$ 3,600	\$ 405,923	\$ 106,436	\$ 1,945,023
Accrued payroll and deductions	1,686,047	-	-	-	-	-	-	1,686,047
Due to other funds	9,466	-	434,716	1,059,721	-	-	511,816	2,015,719
Due to other governments	-	-	673,365	-	-	-	-	673,365
Due to taxing bodies and others	1,436	-	-	-	-	-	-	1,436
Deferred revenue	201,753	-	-	-	-	-	-	201,753
TOTAL LIABILITIES	2,843,081	-	1,229,153	1,423,334	3,600	405,923	618,252	6,523,343
Fund Balances								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	4,599,345	-	-	774,562	215	5,374,122
Committed	16,933,975	-	-	-	-	-	-	16,933,975
Assigned	13,195,835	-	-	26	4,044,853	7,603,033	3,344,115	28,187,862
Unassigned	17,356,624	-	-	-	-	-	-	17,356,624
TOTAL FUND BALANCES	47,486,434	-	4,599,345	26	4,044,853	8,377,595	3,344,330	67,852,583
TOTAL LIABILITIES AND FUND BALANCES	\$ 50,329,515	\$ -	\$ 5,828,498	\$ 1,423,360	\$ 4,048,453	\$ 8,783,518	\$ 3,962,582	\$ 74,375,926

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 ASSETS
JUNE 30, 2012**

Amounts reported for governmental activities in the Statement of Net Assets (page 38) are different because:

Total Fund Balances at June 30, 2012 - Governmental Funds (page 38)	\$ 67,852,583
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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	\$ 169,618,957	
Accumulated depreciation	<u>(101,771,206)</u>	67,847,751

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds

Deferred charges - refunding escrow	3,094,681
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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 assets.

4,484,174

Long-term liabilities, including compensated absences, 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	\$ 1,573,520	
Limited tax revenue bonds	11,680,000	
Disaster loan payable	7,036,609	
Unfunded Annual Required Contribution for OPEB	<u>10,043,102</u>	(30,333,231)

Total Net Assets of Governmental Activities at June 30, 2012 (page 36)

<u><u>\$ 112,945,958</u></u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2012

The accompanying notes are an integral part of this statement

	GENERAL	SALARY STABILIZATION SPECIAL REVENUE	911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE	FEDERAL GRANTS SPECIAL REVENUE	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES								
Taxes								
Ad valorem taxes	\$ 26,767,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,767,993
Sales and use taxes	20,922,633	-	-	-	-	-	-	20,922,633
Intergovernmental	16,240,640	-	8,084,783	4,391,884	747,041	39,523	932,225	30,436,146
Service charges, fees, and commissions	49,232,462	-	3,920	-	-	-	808,230	50,044,612
Fines and forfeitures	-	-	-	-	-	-	890,389	890,389
Interest	58,821	-	6,616	-	2,492	7,386	6,782	82,097
Miscellaneous	3,465,706	-	-	-	-	356,877	9,777	3,832,360
TOTAL REVENUES	116,688,235	-	8,095,319	4,391,884	749,533	403,836	3,647,403	132,976,230
EXPENDITURES								
Current								
Public Safety								
Executive	960,758	-	-	-	-	-	-	960,758
Civil and Support	11,767,813	-	-	-	-	-	31,235	11,799,048
Finance and Administrative	6,803,803	-	-	-	-	-	641,879	7,445,682
Fleet	11,264,401	-	-	-	-	-	-	11,264,401
Revenue & Taxation	3,317,192	-	-	-	-	-	-	3,317,192
Operations	20,941,848	-	-	-	-	-	-	20,941,848
Special Operations	3,683,723	-	-	105,203	-	-	13,354	3,802,280
Technical Services	11,317,747	-	2,083,610	289,200	-	-	-	13,690,557
Internal Management	1,725,575	-	-	-	-	-	-	1,725,575
Criminal Investigations	11,162,177	-	-	-	-	-	-	11,162,177
Special Investigations	4,774,532	-	-	4,056,681	-	-	690,083	9,521,296
Narcotics	4,032,317	-	-	-	-	-	-	4,032,317
Corrections	21,390,314	-	-	-	-	-	591,366	21,981,680
Debt Service								
Principal	-	-	-	-	-	-	1,020,000	1,020,000
Interest	-	-	-	-	-	-	874,546	874,546
Capital outlay								
Public Safety								
Finance and Administrative	-	-	-	-	1,452,621	-	2,718,820	4,171,441
Civil and Support	-	-	-	-	-	2,474,064	-	2,474,064
Special Investigations	-	-	-	-	-	-	999,560	999,560
TOTAL EXPENDITURES	113,142,700	-	2,083,610	4,451,084	1,452,621	2,474,064	7,560,843	131,164,422
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,546,055	-	6,011,709	(59,200)	(703,088)	(2,070,228)	(4,913,440)	1,811,808
OTHER FINANCING SOURCES (USES)								
Transfers in	1,237,713	-	-	59,200	-	3,300,000	21,164,543	25,963,456
Transfers out	(24,491,892)	-	(1,412,364)	-	-	-	(59,200)	(25,963,456)
Payments to refunding escrow agent	-	-	-	-	-	-	(18,489,681)	(18,489,681)
TOTAL OTHER FINANCING SOURCES (USES)	(23,254,179)	-	(1,412,364)	59,200	-	3,300,000	2,617,662	(18,489,681)
NET CHANGE IN FUND BALANCES	(19,708,124)	-	4,599,345	-	(703,088)	1,429,772	(2,295,778)	(16,677,873)
FUND BALANCES								
Beginning of year	67,194,558	-	-	26	4,747,941	6,947,823	5,640,108	84,530,456
End of year	\$ 47,486,434	\$ -	\$ 4,599,345	\$ 26	\$ 4,044,853	\$ 8,377,595	\$ 3,344,330	\$ 67,852,583

**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, 2012**

Amounts reported for governmental activities in the Statement of Activities (page 37) are different because:

Net change in fund balances - total governmental funds (page 40)		\$ (16,677,873)
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 exceeded capital outlays in the current period		93,339
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.		60,554
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 earned exceeded the amounts used by \$50,867.		50,867
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 assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
	\$	1,020,000
Payment of principal on limited tax revenue bonds		(161,511)
Increase in interest on disaster loan payable		18,489,681
Payment to refunding escrow agent		19,348,170
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds (net change in OPEB liability).		(2,812,094)
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.		263,570
Change in Net Assets of Governmental Activities (page 37)	\$	<u>326,533</u>

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, 2012

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Ad valorem taxes	\$ 26,767,993	\$ -	\$ 26,767,993	\$ 26,770,000	\$ (2,007)	\$ 26,920,000
Sales and use taxes	20,922,633	298,732	21,221,365	20,530,000	691,365	20,315,500
Intragovernmental	16,240,640	-	16,240,640	15,920,000	320,640	18,169,500
Service charges, fees, and commissions	49,232,462	382,797	49,615,259	48,924,630	690,609	48,949,020
Fines and forfeitures	-	-	-	-	-	-
Interest	58,821	(12,103)	46,718	28,500	18,218	40,500
Miscellaneous	3,465,706	-	3,465,706	3,530,000	(64,294)	3,181,000
TOTAL REVENUES	116,688,255	669,426	117,357,681	115,703,130	1,654,551	117,575,520
EXPENDITURES						
Current						
Public Safety						
Executive	960,758	19,922	980,680	1,017,750	37,070	1,055,750
Civil and Support Services	11,767,813	148,541	11,916,354	12,407,750	491,396	12,296,750
Finance and Administrative	6,803,803	148,465	6,952,268	7,273,250	320,982	6,702,500
Fleet	11,264,401	374,983	11,639,384	11,941,500	302,116	11,509,000
Revenue & Taxation	3,317,192	180,262	3,497,454	3,778,000	280,546	3,541,000
Operations	20,941,848	436,889	21,378,737	21,514,500	135,763	19,975,500
Special Operations	3,683,723	89,071	3,772,794	4,262,750	489,956	3,845,750
Technical Services	11,317,747	208,035	11,525,782	12,067,500	541,718	11,842,750
Internal Management	1,725,575	127,483	1,853,058	2,007,000	153,942	1,847,250
Criminal Investigations	11,162,177	263,816	11,425,993	11,761,750	335,757	11,459,000
Special Investigations	4,774,532	114,205	4,888,737	5,037,250	148,513	4,842,000
Narcotics	4,032,317	108,663	4,140,980	4,593,000	452,020	4,593,500
Corrections	21,390,314	466,981	21,857,295	22,682,750	825,455	21,971,105
Non-departmental	-	-	-	-	-	-
TOTAL EXPENDITURES	113,142,200	2,687,316	115,829,516	120,344,750	4,515,234	115,481,855
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,546,055	(2,017,890)	1,528,165	(4,641,600)	6,169,785	2,093,665
OTHER FINANCING SOURCES (USES)						
Transfers in	1,237,713	3,250,000	4,487,713	4,566,833	(79,120)	2,888,500
Transfers out	(24,491,892)	-	(24,491,892)	(24,498,750)	6,858	(8,305,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(23,254,179)	3,250,000	(20,004,179)	(19,931,917)	(172,262)	(3,416,500)
EXTRAORDINARY ITEMS						
Proceeds from disaster loan	-	-	-	-	-	-
Claims and judgments	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(19,708,124)	1,232,110	(18,476,014)	(24,573,517)	6,097,503	(1,322,835)
FUND BALANCE						
Beginning of year	67,194,558	(21,619,494)	45,575,064	45,575,066	(2)	45,575,066
End of year	\$ 47,486,434	\$ (20,387,384)	\$ 27,099,050	\$ 21,001,549	\$ 6,097,501	\$ 44,252,231

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFFS OFFICE
HARVEY, LOUISIANA

SALARY STABILIZATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2012

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	(12,103)	12,103	10,000	2,103	30,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	-	(12,103)	12,103	10,000	2,103	30,000
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(12,103)	12,103	10,000	2,103	30,000
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	3,250,000	(3,250,000)	(3,250,000)	-	(2,750,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	3,250,000	(3,250,000)	(3,250,000)	-	(2,750,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	-	3,237,897	(3,237,897)	(3,240,000)	2,103	(2,720,000)
FUND BALANCE						
Beginning of year	-	(20,171,872)	20,171,872	20,171,872	-	20,171,674
End of year	\$ -	\$ (16,933,975)	\$ 16,933,975	\$ 16,931,872	\$ 2,103	\$ 17,451,674

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	8,084,783	-	8,084,783	7,965,000	119,783	3,625,000
Service charges, fees, and commissions	3,920	-	3,920	1,000	2,920	-
Fines and forfeitures	-	-	-	-	-	-
Interest	6,616	-	6,616	6,250	366	1,250
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	8,095,319	-	8,095,319	7,972,250	123,069	3,625,250
EXPENDITURES						
Current						
Public Safety						
Technical Services						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	785,659	(118,315)	667,344	868,750	201,406	871,525
Materials and supplies	8,899	(2,757)	6,142	25,300	19,158	22,500
Cost of goods sold	-	-	-	-	-	-
Travel	526	-	526	5,000	4,474	5,000
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	535,624	-	535,624	540,750	5,126	30,000
Intergovernmental	752,902	-	752,902	752,900	(2)	752,902
TOTAL EXPENDITURES	2,083,610	(121,072)	1,962,538	2,192,700	230,162	1,681,927
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,011,709	(121,072)	6,132,781	5,779,550	353,231	1,944,323
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(1,412,364)	(8,000)	(1,404,364)	(1,260,000)	(144,364)	(1,010,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,412,364)	(8,000)	(1,404,364)	(1,260,000)	(144,364)	(1,010,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	4,599,345	(129,072)	4,728,417	4,519,550	208,867	934,323
FUND BALANCE						
Beginning of year	-	-	-	-	-	-
End of year	\$ 4,599,345	\$ (129,072)	\$ 4,728,417	\$ 4,519,550	\$ 208,867	\$ 934,323

The accompanying notes are an integral part of this statement

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

**PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2012**

	<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</u>
ASSETS	
Cash and cash equivalents	\$ 3,697,294
Share of pooled assets - general pool	14,071
Investments	9,697,065
Receivables (net of allowance for uncollectibles)	-
Due from other funds	-
Other assets	84,175
TOTAL ASSETS	<u>13,492,605</u>
LIABILITIES	
Current Liabilities	
Accounts payable and other current liabilities	201,969
Due to other funds	-
Due to primary government	-
Unearned revenue	-
Claims and judgments payable	662,434
Non-Current Liabilities	
Claims and judgments payable	8,144,028
Other	-
TOTAL LIABILITIES	<u>9,008,431</u>
NET ASSETS	
Restricted for:	
Claims and judgments	4,484,174
Unrestricted	-
TOTAL NET ASSETS	<u>\$ 4,484,174</u>

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
FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</u>
OPERATING REVENUES	
Service Charges	
Premiums	\$ 16,668,237
Miscellaneous	137,761
TOTAL OPERATING REVENUES	<u>16,805,998</u>
OPERATING EXPENSES	
Claims and judgments	12,645,600
Administrative expenses	556,750
Premiums	3,351,196
Miscellaneous	18,526
TOTAL OPERATING EXPENSES	<u>16,572,072</u>
OPERATING INCOME (LOSS)	<u>233,926</u>
NONOPERATING REVENUES	
Interest	<u>29,644</u>
INCOME (LOSS) BEFORE TRANSFERS	263,570
TRANSFERS IN	-
TRANSFERS OUT	-
CHANGE IN NET ASSETS	<u>263,570</u>
NET ASSETS	
Beginning of year	4,220,604
End of year	<u>\$ 4,484,174</u>

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, 2012

	<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Premiums received from employer	\$ 13,239,893
Premiums received from employees	1,601,897
Premiums received from retirees and others	1,045,690
Receipts from subrogations	137,761
Claims refunds received	-
Claims and judgments paid	(12,169,719)
Administrative fees paid	(393,813)
Insurance premiums paid	(3,305,769)
Miscellaneous expenses paid	(14,026)
Amounts paid to other funds	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>141,912</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in	-
Transfers out	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of investments	(13,642,719)
Maturities of investments	13,623,718
Interest received	29,644
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>10,643</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>152,555</u>
CASH AND CASH EQUIVALENTS	
Beginning of year	3,558,810
End of year	<u>\$ 3,711,365</u>
RECONCILIATION TO STATEMENT OF NET ASSETS	
Cash and cash equivalents	\$ 3,697,294
Share of pooled assets - general pool	14,071
TOTAL	<u>\$ 3,711,365</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	<u>\$ 233,926</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in assets:	
other assets	45,427
Increase (decrease) in liabilities:	
accounts payable	167,435
due to other funds	-
claims payable	475,881
unearned revenues	(780,757)
Net adjustments	<u>(92,014)</u>
Net cash provided (used) by operating activities	<u>\$ 141,912</u>

The accompanying notes are an integral part of this statement

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

**FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2012**

	<u>AGENCY FUNDS</u>
ASSETS	
Cash and cash equivalents	\$ 27,335,335
Share of pooled assets - general pool	380,210
Share of pooled assets - bureau pool	49,527,496
TOTAL ASSETS	<u>77,243,041</u>
LIABILITIES	
Accounts payable	-
Due to other funds	70,924
Due to taxing bodies and others	77,172,117
TOTAL LIABILITIES	<u>77,243,041</u>
NET ASSETS	<u>\$ -</u>

The accompanying notes are an integral part of this statement

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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 financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. Additionally, a component unit can be an organization for which the nature and significance of its relationship with the primary government is such that 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 to the Parish Council. While the Parish Council does provide the Sheriff with a certain amount of its office space at no cost and pays a certain amount of operating expenses on behalf of the Sheriff, these transactions are not considered significant enough to make the Parish Council financially accountable for the Sheriff's Office.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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.

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. As such, because the Sheriff serves as the Chief Executive Officer of the Law Enforcement District of Jefferson Parish, the operations of the District, although a separate legal entity, are, in substance, part of the Sheriff and are included (i.e., blended) within the Sheriff's financial report. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Jefferson Parish is reported within the Sheriff's financial report as an Agency Fund.

2. Description of Activities

As the Chief Executive Officer of the Law Enforcement District of the Parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, 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, sportsman licenses, 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 assets and the statement of activities) report information on all of the nonfiduciary 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*.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all financial activities of the Sheriff not accounted for in some other fund. Major individual governmental funds are reported as separate columns in the fund financial statements. The Sheriff reports the following "major" governmental funds:

The *General Fund* is the general operating fund of the Sheriff. It is used to account for all financial resources except those required to be accounted for in another fund.

The *Salary Stabilization Special Revenue Fund* is used to account for funds generated by staffing shortages realized after Hurricanes Katrina and Rita. These funds can only be used for salaries when staffing levels reach pre-Katrina levels. Funds are transferred to General Fund as needed. Under GASB Statement No. 54, this fund is merged into the General Fund for GAAP purposes. It is still shown separately for budgetary purposes because it is budgeted as a Special Revenue Fund separate and apart from the General Fund. See Note C.4 for a reconciling difference in perspective.

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 includes COPS, TSA Canine, and Gulf Coast High Intensity Drug Trafficking Area (HIDTA) grants.

The *Communications Reserve Capital Project Fund* accounts for the proceeds of the 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 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.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. *Agency funds* generally are used to account for assets that the Sheriff holds on behalf of others as their agent. 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 revenue 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.

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 current assets. 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 be 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 Agency Fund on behalf of the Sheriff's General Fund are also accrued. Substantially all other revenues are recorded when received.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 total assets. 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 Assets/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 statement No. 31, investments are generally stated at fair value. Money market investments that have a remaining maturity at time of purchase of one year or less are not stated at fair value but are stated at costs or amortized cost. Money market investments include short-term, highly liquid debt instruments such as commercial paper and U.S. Treasury and agency obligations.

Louisiana Revised Statutes (LSA-RS 33:2955) authorized the Sheriff 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.

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 Agency Fund and the Sheriff's Account Agency 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.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The costs of material and supplies acquired by governmental funds (except for the Commissary Sales Special Revenue Fund) are recorded as expenditures at the time of purchase. It is management's opinion that the inventory of such materials and supplies at June 30, 2012 would not be material to the financial statements.

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

E. Deferred Charges and Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2012, are recorded as deferred charges or prepaid items in the government-wide and fund financial statements. These items will be recognized as expenses or expenditures when the benefit or expense is earned/used.

Deferred charges such as the deferred charge – refunding escrow agent are to be amortized as an adjustment to interest expense over the shorter of either 1) the original life of the refunded debt or 2) the life of the refunding debt. Since there was no refunding debt issued to effect this defeasance (the Sheriff used available surplus cash), the deferred charge will be amortized over the original life of the refunded debt.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 capitalized 100 percent) 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 estimate fair market value at the date of donation.

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

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

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

G. 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 Statement No. 16, an additional liability is recorded for salary related payments associated with the future payment of compensated absences.

H. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are recognized as liabilities in the applicable governmental activities statement of net assets. 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 reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources which 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.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Fund Equity

In accordance with Government Accounting Standards Board (GASB) Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*, in the fund financial statements, fund balances of the governmental fund types are categorized into one of five categories – 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.

The Sheriff has established a Salary Stabilization arrangement via a policy memorandum. The Stabilization Fund was set up with excess monies generated in the aftermath of Hurricane Katrina. Currently, there are no provisions for more funds to be added to the Stabilization Fund. The Stabilization Fund transfers to the General Fund a fixed amount per employee over and above the base-line authorized staffing level that existed prior to Hurricane Katrina (which currently stands at 1,400). For GAAP purposes, the Salary Stabilization Special Revenue Fund is consolidated into the General Fund; however, the balance of the fund is shown on the fund financial statements as a Committed Fund Balance in the General Fund.

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

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

J. 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.

K. Subsequent Events

The Sheriff has evaluated subsequent events through December 20, 2012, the date the financial statements were available to be issued.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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 assets 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 \$93,339 difference are as follows:

Capital outlay	\$ 9,207,350
Depreciation expense	(9,114,011)
	(9,114,011)
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets - governmental activities</i>	\$ 93,339

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 assets.” The details of this \$60,554 difference 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 assets differs from the change in fund balance by the following:

Cost of assets disposed of during the year	\$ (1,126,868)
Accumulated depreciation on assets disposed of	1,187,422
	1,187,422
Net adjustment to increase (decrease) <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets - governmental activities</i>	\$ 60,554

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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, 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 (LSA-RS 39:1301), the procedures used by the Sheriff in establishing the budgetary data in the financial statements include public notices of the proposed budget, public inspections and hearings. The budget is then legally adopted by the Sheriff through a formal implementation letter. All amendments to the budget must also be approved by the Sheriff. Budgeted amounts included in the accompanying statements are as originally adopted or as finally amended by the Sheriff as of June 25, 2012.

2. Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 25, 2012. The most significant of the changes made are described below:

Revenues of the General Fund decreased by \$(1,872,370). The largest changes were seen in ad valorem taxes (down \$150,000), sales taxes (up \$214,500), intergovernmental (down \$(2,249,500)), services charges, fees and commissions (down \$(24,370)), and miscellaneous income (up \$349,000). Property taxes decreased slightly due to a drop in collections of current year taxes. Sales taxes increased due to the easing of the national recession. Also, the 2010 BP oil spill response caused an influx of labor and materials to the area, resulting in a spike in sales and use taxes that lasted for most of the prior fiscal year. This year, this mini-boom dissipated, however, with the easing of the national recession, the local economy saw a slight uptick in what was originally anticipated. Intergovernmental revenues were down due to cuts in federal grants (down \$(115,000)), a drop in state supplemental pay (down \$(532,000)) as the number of eligible deputies decreased, a decrease in Airport and Other Details (down \$(340,000)), and a decrease of monies received from the Parish as reimbursement for the 911 operations (down \$(1,154,500)).

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

This last decrease is really more of a reclassification as the Sheriff has now taken over the operations of the 911 District and the reimbursement now comes in the form of an interfund transfer. Service charges and commissions went down \$(24,370) due to a decrease in sales tax commission (down \$(675,370)), an increase of \$548,500 in other commissions (primarily from garnishments and seizures – a reflection of the stagnant economy in the early part of the year) and an increase of \$464,500 in civil and criminal fees due to increases in activity and rates. Finally miscellaneous income was increased by \$349,000 primarily due to an increase in public assignments (up \$220,000 as the administrative fee charged on details was increased from \$1.00 to \$2.00 halfway through the prior year), an increase in subrogations and claims of \$544,000 (primarily related to an insurance claim for a fire at the Westbank Administrative Complex), and a decrease of \$(375,000) due to no car auction being held this year.

Expenditures of the General Fund were increased by \$4,862,895. A breakdown by bureau follows:

Fund/Bureau	Original Budget	Amendments	Final Budget
General Fund			
Executive	\$ 1,055,750	\$ (38,000)	\$ 1,017,750
Civil and Support Services	12,296,750	111,000	12,407,750
Finance and Administrative	6,702,500	570,750	7,273,250
Fleet	11,509,000	432,500	11,941,500
Revenue and Taxation	3,541,000	237,000	3,778,000
Operations	19,975,500	1,539,000	21,514,500
Special Operations	3,845,750	417,000	4,262,750
Technical Services	11,842,750	224,750	12,067,500
Internal Management	1,847,250	159,750	2,007,000
Criminal Investigations	11,459,000	302,750	11,761,750
Special Investigations	4,842,000	195,250	5,037,250
Narcotics	4,593,500	(500)	4,593,000
Corrections	21,971,105	711,645	22,682,750
Total	\$ 115,481,855	\$ 4,862,895	\$ 120,344,750

The increase of \$111,000 in the Civil and Support Services Bureau was the net of an increase in general operating expenditures of \$430,750 (due to an increase in repairs and maintenance caused by repairs necessitated by the fire at the 1233 Administrative Complex) and a decrease of \$(307,000) in salaries and benefits (due to the reclassification of the court bailiffs and Yenni Building Security Details to other bureaus).

The increase of \$570,750 in the Finance and Administrative Bureau was the net of an increase in salaries and benefits of \$295,000 (due to increases in overtime resulting from the computer room fire at the Westbank Administrative building), a drop of \$(261,750) in general operating expenditures (due to a reallocation of the Sheriff's telephone bills to other bureaus), and an increase of \$350,000 in capital outlay (due to the purchase of replacement computer equipment due to the computer room fire).

The Fleet Bureau's budget was increased \$432,500 to account for an increase of \$259,000 in materials and supplies (primarily gasoline) and an increase of \$75,000 in capital outlay (due to the purchase of more of the new Ford Interceptor Police Cars than anticipated).

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The Revenue and Taxation Bureau's budget went up \$237,000 due to an increase in advertising costs (advertising tax sales) and an increase in recordation and cancellation (curator) costs related to property taxes.

The \$1,539,000 increase in Operations Bureau is due primarily to a shift from 8 hour shifts to 12 hour shifts. As a result of this shift, the patrol deputies received an increase in pay of approximately five percent to account for the increase in hours worked annually under the new schedule. The related benefit costs increased as well.

The Special Operations Bureau budget increased \$417,000 due primarily to 1) an increase in salaries and benefits of \$465,000 and a drop of \$(98,000) in general operating costs. Salaries and benefits were increased to account for the costs incurred in response to Tropical Storm Lee in August 2011. General operating costs saw a decrease of \$(98,000) due to a reduction in repairs and maintenance related to the Huey helicopter.

The Technical Services Bureau budget increased \$224,750 due primarily to 1) a decrease of \$118,750 in general operating costs, 2) an increase in capital outlay of \$55,000, and 3) an increase of \$30,000 in intergovernmental costs. The increase in general operating costs had to do with the reclassification of the Community Relations Division to this Bureau and the incurrence of costs associated with a community television show on crime called "Jefferson's Most Wanted". Capital outlay increased due to additional crime lab purchases (with grant money). Intergovernmental went up to do the reclassification of the Community Relations Division to this Bureau and the associated costs under a cooperative agreement for the local detox program run by the Parish Human Services Authority.

The Internal Management Bureau budget increased \$159,750 primarily due to an upgrade of equipment at the gymnasium at the Training Academy.

The \$302,750 increase in the Criminal Investigations Bureau was primarily due to an increase in salaries and benefits of \$201,750 and an increase in general operating expenditures of \$110,500. Salaries and benefits were up in salaries and overtime. The increase in general operating costs resulted from the contractors brought in to administer the Sheriff's Band of Excellence Program. This program is designed to provide an outlet to at-risk youth in the area by participating in a structured music program after school hours.

The \$195,250 increase in the Special Investigations Bureau came primarily in the salaries and benefits area, which resulted from the creation of the Criminal Intelligence Center (CIC). The CIC is a cooperative endeavor between the Sheriff, New Orleans, and various other federal, state, and local law enforcement agencies. It acts similar to a fusion center and allows the sharing of intelligence between agencies.

The Corrections Bureau's budget's increase of \$711,645 came primarily in salaries and benefits. The \$968,000 increase resulted from a recruiting campaign in the spring of 2012 to fill the ranks of the Correctional Center. For several years, they had been understaffed and it was costing more and more in overtime. The recruiting campaign brought in several new full-time employees. This was offset by a drop in general operating costs of \$(263,105) (primarily in prison related feeding costs).

Other Financing Sources (Uses) changed by \$(16,517,417). Operating transfers in increased by \$1,678,333 primarily due to the Sheriff's taking over of the Parish's 911 Emergency Communications District. These receipts used to be recognized as intergovernmental revenues when received from the Parish. Now, reimbursements of \$1,178,333 are recognized as interfund transfers from the newly created 911 Emergency Communications Special Revenue Fund. This increase also includes a \$500,000 increase in the amount transferred from the Salary Stabilization Special Revenue Fund to cover anticipated increases in salaries and benefits.

**JEFFERSON PARISH SHERIFF'S OFFICE
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

This Stabilization fund accumulated funds generated from staffing shortages in prior years to help fund future operations once staffing is up to pre-Katrina levels and the staffing formula called for more of a transfer than originally anticipated. Transfers out increased by \$(18,193,750) to fund the partial defeasance of the outstanding Limited Tax Revenue Bonds (see Note D.8).

The end result of the above noted changes was to decrease the originally budgeted deficit of \$(1,322,835) down to an anticipated deficit of \$(24,573,517). The estimated ending fund balance of the general fund is budgeted at \$21,001,549, which, when combined with the budgetary fund balance of the Salary Stabilization Fund (\$16,933,975), is 41.9 percent of currently budgeted expenditures (still higher than our target of 20.0 percent of operating expenditures).

The Salary Stabilization Special Revenue Fund (a major fund) had revenues decreased by \$(20,000) to reflect a drop in interest earnings (due to lower rates) and its transfers out to the General Fund were increased by \$500,000 to reflect an increase in funding needed by the General Fund due to increased staffing levels.

The newly created 911 Emergency Communications Special Revenue Fund (a major fund) had no budget at the beginning of the year but a preliminary budget was adopted in January 2012 when the cooperative endeavor went into effect. This preliminary budget saw its revenues increased \$4,346,000, its expenditures increased by \$510,773, and its transfers out increased by \$250,000. Revenues went up because the Parish transferred accumulated operating and capital funds to the Sheriff that were not anticipated. Expenditures went up primarily in capital outlay as the newly constructed 911/Emergency Operations Center was completed and final payments were made on various communications equipment bought for the new center. Transfers out were increased to account for the reimbursement to the General Fund for Sheriff's Office IT personnel assigned directly to the 911 Center.

The Sheriff's Non-major Special Revenue Funds with Budgets also had a few changes during the year. Overall, revenues went up \$96,125, expenditures went down \$(80,000), and other financing sources (uses) decreased by \$(60,000). The change in revenues was primarily seen in the Commissary Sales Special Revenue Fund as budgeted sales to inmates of goods went up \$140,000. The State Asset Forfeiture Special Revenue Fund accounted for the majority of the drop in expenditures, with capital outlay dropping \$(73,000). Transfers out of this fund were also increased \$(60,000), accounting for the majority of that change.

3. Expenditures in Excess of Appropriations

One fund had expenditures on a budgetary basis in excess of appropriations during the year: the Commissary Sales Special Revenue Fund. The Commissary Sales fund had actual expenditures of \$567,384, which exceeded appropriations of \$532,000 by \$35,384. Nearly every category was slightly over budget due to end of year spending that was not anticipated. These amounts were absorbed by available fund balance.

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

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 differences in excess (deficiency) of revenues and other sources over expenditure and other uses for the year ended June 30, 2012, is presented below:

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

	General Fund
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ (18,476,014)
Basis Difference	
To adjust for accrual of sales taxes	(681,529)
To adjust for expenditures for unpaid invoices	(36,104)
To adjust for expenditures for payroll accrual	2,166,097
Timing Differences	
To adjust for encumbrances	557,323
Perspective Difference	
To merge the Salary Stabilization Special Revenue Fund into the General Fund, as per GASB 54. Under new accounting standard, this fund can no longer be presented as a special revenue fund for GAAP purposes.	(3,237,897)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	\$ (19,708,124)

5. Reconciliation of Budgetary Basis to GAAP Basis of Accounting for 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, 2012, is presented below.

	Non-major Special Revenue
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis) - Non-Major Special Revenue Funds	\$ 79,810
Basis Difference	
To adjust for accrual of state grant	28
To adjust for expenditures for unpaid invoices	(12,766)
Timing Differences	
To adjust for encumbrances	(69,060)
Entity Differences	
To record excess (deficiency) of revenues and other sources over expenditures and other uses for non-budgeted funds	(372,968)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) - All Non-Major Special Revenue Funds	\$ (374,956)

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

6. Negative Net Assets/Deficit Fund Balances

At June 30, 2012, none of the Sheriff's funds had negative net assets or deficit fund balances.

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, 2012, consisted of the following:

	Cash	Certificates of Deposit	Other	Total
Deposits in Bank Accounts per Balance Sheet	\$ 104,713,596	\$ -	\$ -	\$ 104,713,596
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	\$ 109,966,315	\$ -	\$ -	\$ 109,966,315

Petty cash is not required to be reported in the note disclosure, however, to aid in reconciling amounts reported on the Statement of Net Assets to the amounts reported in this note, the Sheriff held \$10,650 in petty cash at June 30, 2012.

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.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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 but Not in the Entity's Name	Reported Amount	Fair Value
U.S. Instrumentalities Discount Notes	\$ 12,970,706	\$ -	\$ 12,970,706	\$ 13,002,991
U.S. Instrumentalities Municipal Bonds	2,435,698	-	2,435,698	2,432,471
Commercial Paper	2,747,695	-	2,747,695	2,753,132
Total Categorized Investments	\$ 18,154,099	\$ -	18,154,099	18,188,594
Louisiana Asset Management Pool			22,353,418	22,353,418
Total Investments			\$ 40,507,517	\$ 40,542,012

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).

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):

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

<u>Rating</u>	<u>Fair Value</u>
SP1-1+	\$ 81,329
A / A2	180,168
A- / A3	305,559
AA- / Aa1	342,874
A+ / A1	536,393
AA / Aa2	986,149
A1 / P1	2,753,132
AA+ / Aa1	12,771,279
AAAm (i.e., LAMP)	22,585,129
	<u>\$ 40,542,012</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 2 years. At June 30, 2012, the average number of days of investments held was 155 days.

Concentration of Credit Risk

The Sheriff's investment policy does not allow 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:

<u>Issuer</u>	<u>Amount</u>	<u>% of Total Investments</u>
LAMP (State Pool)	\$ 22,353,418	55.14%
US Treasury Securities	4,512,795	11.13%
FHLMC	4,503,789	11.11%
Issuers with Amounts Less Than 5 Percent	9,172,010	22.62%
	<u>\$ 40,542,012</u>	<u>100.00%</u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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, 2012 is presented below:

<u>Pooled Assets</u>	<u>General Pool</u>
Cash	\$ 18,432,351
Investments	30,248,651
Accrued Interest receivable	-
Less: unallocated interest and fiscal charges	-
Less: accounts payable	(29,651)
 Net Pooled Assets	 <u><u>\$ 48,651,351</u></u>
 <u>Fund</u>	<u>Equity in Pool</u>
 Major Funds	
General Fund	\$ 34,508,878
Communications Reserve Capital Project Fund	3,105,377
Buildings and Improvements Capital Project Fund	7,925,167
 Non-Major Funds	
Special Revenue Funds	2,062,388
Capital Project Funds	655,260
Debt Service	-
 Internal Service Funds	 14,071
 Fiduciary - Agency Funds	 380,210
 Total Equity in Pool	 <u><u>\$ 48,651,351</u></u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2012 is presented below:

<u>Pooled Assets</u>	<u>General Pool</u>
Cash	\$ 49,646,202
Less: unallocated interest and fiscal charges	(118,706)
 Net Pooled Assets	 <u>\$ 49,527,496</u>
 <u>Fund</u>	 <u>Equity in Pool</u>
Tax Collector Agency Funds	
Miscellaneous Fees	\$ 105,590
Criminal Cash Bonds	1,825,206
\$15 Criminal Cash Fees	72,002
Fines	1,757,016
Traffic Camera Fines	-
School Bus Safety Program	-
Property Tax	4,341,628
Sales Tax	41,426,054
LA Offset	-
 Total Equity in Pool	 <u>\$ 49,527,496</u>

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:

<u>Fund/Pool</u>	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
General Pool (See Footnote D.2)	\$ 18,432,351	\$ 30,248,651
Bureau Pool (See Footnote D.2) - Agency Funds	49,646,202	-
General Fund	363,689	-
Major Governmental Funds	4,583,695	561,800
Non-major Governmental Funds	655,030	-
Internal Service Funds	3,697,294	9,697,066
Fiduciary - Agency Funds	27,335,335	-
 Total (See Footnote D.1)	 <u>\$ 104,713,596</u>	 <u>\$ 40,507,517</u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

Since Agency Funds are not included in the government-wide statements, the deposit balances of \$104,713,596 shown above are reduced by \$76,981,537 (the amount of cash held in the Bureau Pool and in the Agency funds) and then increased by \$5,437,828 (the amount of cash held in the Agency Funds that are due to the Sheriff's office) and \$10,650 (the amount of petty cash on hand) to arrive at a cash balance of \$33,180,537. This is the amount of cash shown on the government-wide statement of net assets.

4. Receivables

Receivables at June 30, 2012 consist of the following:

	General	Major Governmental Funds	Other Governmental Funds	Total Governmental Funds	Internal Service	Total
Receivables:						
Ad Valorem taxes	\$ 290,992	\$ -	\$ -	\$ 290,992	\$ -	\$ 290,992
Sales taxes	3,479,119	-	-	3,479,119	-	3,479,119
Intergovernmental	2,107,695	3,898,224	480,310	6,486,229	-	6,486,229
Service charges, fees and commissions	6,876,672	-	-	6,876,672	-	6,876,672
Interest	-	-	-	-	-	-
Accounts and other	721,983	-	-	721,983	-	721,983
Subtotal	13,476,461	3,898,224	480,310	17,854,995	-	17,854,995
Less: Allowance for uncollectibles	-	-	-	-	-	-
Net Receivables - Governmental Funds	13,476,461	3,898,224	480,310	17,854,995	-	17,854,995
Less: Receivables from Sheriff's Office						
Agency Funds						
Ad Valorem taxes and costs	(501,677)	-	-	(501,677)	-	(501,677)
Sales taxes	(1,775,450)	-	-	(1,775,450)	-	(1,775,450)
Commissions on sales taxes	(3,012,004)	-	-	(3,012,004)	-	(3,012,004)
Fines and costs	(77,773)	-	-	(77,773)	-	(77,773)
	(5,366,904)	-	-	(5,366,904)	-	(5,366,904)
Net Receivables - Government-wide	\$ 8,109,557	\$ 3,898,224	\$ 480,310	\$ 12,488,091	\$ -	\$ 12,488,091

Included in the intergovernmental receivable above is \$992,064 relating to FEMA claims for Hurricanes Katrina, Gustav, Ike, and Lee (See Note E.3). Of this amount, \$955,050 is included in the General Fund's intergovernmental receivables and \$37,014 of is included in the Special Revenue Federal Grant Fund's grant receivables.

The Sheriff considers all receivables to be collectible; therefore, no allowance has been established for doubtful accounts. During the year, the Sheriff wrote off a receivable of \$196,035 on a federal grant from prior years in the Region 1 O&M Fund. This grant was cut and the costs were ultimately deemed ineligible. The Sheriff absorbed these costs through with local funds available in that fund.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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 July 1, 2011	Additions	Deletions	Reclasses & Transfers	Balance June 30, 2012
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 55,550	\$ -	\$ -	\$ -	\$ 55,550
Construction in progress	2,347,739	2,215,453	-	(1,293,255)	3,269,937
Total Capital Assets Not Being Depreciated	\$ 2,403,289	\$ 2,215,453	\$ -	\$ (1,293,255)	\$ 3,325,487
Capital Assets Being Depreciated:					
Buildings and improvements	\$ 56,802,649	\$ -	\$ -	\$ 1,293,253	\$ 58,095,902
Furniture and fixtures	67,415,062	4,410,070	(1,126,868)	(542,476)	70,155,788
Vehicles and heavy equipment	34,105,333	2,632,286	-	492,019	37,229,638
Infrastructure	812,142	-	-	-	812,142
Total Capital Assets Being Depreciated	159,135,186	7,042,356	(1,126,868)	1,242,796	166,293,470
Less Accumulated Depreciation:					
Buildings and improvements	(8,205,304)	(1,435,937)	-	64,281	(9,576,960)
Furniture and fixtures	(60,984,312)	(3,424,139)	1,124,229	(102,747)	(63,386,969)
Vehicles and heavy equipment	(24,336,776)	(4,221,452)	-	101,659	(28,456,569)
Infrastructure	(318,225)	(32,483)	-	-	(350,708)
Total Accumulated Depreciation	(93,844,617)	(9,114,011)	1,124,229	63,193	(101,771,206)
Net Capital Assets Being Depreciated					
Buildings and improvements	48,597,345	(1,435,937)	-	1,357,534	48,518,942
Furniture and fixtures	6,430,750	985,931	(2,639)	(645,223)	6,768,819
Vehicles and heavy equipment	9,768,557	(1,589,166)	-	593,678	8,773,069
Infrastructure	493,917	(32,483)	-	-	461,434
Total Net Capital Assets Being Depreciated	\$ 65,290,569	\$ (2,071,655)	\$ (2,639)	\$ 1,305,989	\$ 64,522,264
Total Net Capital Assets - Governmental Activities	\$ 67,693,858	\$ 143,798	\$ (2,639)	\$ 12,734	\$ 67,847,751

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

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

	Depreciation Expense
Governmental Activities	
Executive	\$ 4,106
Civil and Support Services	597,723
Finance and Administrative	1,654,961
Fleet	3,698,831
Revenue & Taxation	15,506
Operations	248,182
Special Operations	830,269
Technical Services	1,006,224
Internal Management	253,604
Criminal Investigations	29,989
Special Investigations	70,962
Narcotics	658,846
Corrections	44,808
Total Depreciation Expenses - Governmental Activities	\$ 9,114,011

The Construction in Progress of \$3,269,937 relates to several ongoing projects. A breakdown of these projects is presented in the table below. The required future financing represents the amount needed to complete each individual project, not necessarily how much money is needed. Six of the projects have been funded with the proceeds of the \$30,000,000 Limited Tax Revenue Bonds that were issued by the Jefferson Parish Law Enforcement District (LED) in July 2008 (See Note D.8). The projects being funded by the LED bonds are identified in the table below. The remaining projects are being funded with local (i.e. general) funds. Thus, at this time, these projects are all fully funded.

The majority of the projects are being accounted for in the Buildings and Improvements Capital Projects Fund, which is presented as a "major fund" in the accompanying financial statements. At June 30, 2012, this fund had \$8,377,595 available to fund the remaining portions of these projects. There are several other projects that are to be funded out of these monies that are not reflected below because they have not yet started. These projects will be added as the projects are formally approved and awarded.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

<u>Project</u>	<u>LED Project</u>	<u>Expended To Date</u>	<u>Balance to Complete</u>	<u>Expended During Year</u>
New 2nd District Station - Manhattan Blvd	LED	\$ -	\$ -	\$ (14,417)
New 3rd District Station - Leo Kerner Blvd	LED	2,429,944	1,927,056	606,962
Grand Isle - Multiplex Bldg Radio Site	LED	-	-	197,262
New Bonnabel Boat Launch & Storage Bldg	LED	-	-	26,278
New 4th District Station - Zephyr Park	LED	-	-	49,939
WB Admin Bldg - IT HVAC Replacement		211,504	133,206	166,794
EB Admin Bldg - Exterior		-	35,525	203,061
CIC - Office Buildout		-	-	277,697
EB Admin Bldg - EOC Buildout		628,489	1,435,301	489,089
New Forensics Crime Laboratory Bldg	LED	-	-	104,415
Ducote Bldg - Office Buildout		-	-	19,998
Ducote Bldg - Parking Lot		-	-	346,986
Total Construction in Progress		<u>\$ 3,269,937</u>	<u>\$ 3,531,088</u>	<u>\$ 2,474,064</u>

Of the \$2,474,064 expended during the year, \$1,293,255 was transferred from construction in progress to the asset accounts during the year (see capital assets table above).

6. Taxes Paid Under Protest

The unsettled balance due to taxing bodies and others at June 30, 2012 includes \$8,554,084 under protest. This amount represents protested sales taxes of \$7,601,485 and protested ad valorem taxes of \$952,599. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LSA-RS 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 Agency Fund pending resolution of the protest.

7. Operating Agreements and Leases

Operating Agreements

The Sheriff has a cooperative agreement with the Jefferson Parish Human Services Authority to help finance the operations of a Social Detox Center. A new contract was signed with a start date of October 1, 2011 and an expiration date of September 30, 2013. The agreement requires quarterly payments of \$7,500. The amount paid under this agreement during the fiscal year totaled \$22,500.

The Sheriff has a month-to-month agreement with the Institute for Intergovernmental Research to access the RISS Secure Intranet Service. The agreement calls for a base fee of \$816 per month. Payments made during the current fiscal year totaled \$9,788 under this agreement.

The Sheriff also has a month-to-month agreement with the Louisiana Department of Public Safety to access its network system at a cost of \$561 per month. During the current fiscal year, the Sheriff paid \$6,732 under this agreement.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

The Sheriff also was a party to an agreement between the Sheriff, the Parish of Jefferson, and the City of Gretna whereby a parish-wide crime prevention and quality of life coordinator would be hired by the City of Gretna and each party would share in the cost. This agreement ran from February 1, 2008 to February 1, 2012 (three years) and called for the Sheriff to pay \$50,000 per year towards the cost of this position. During 2012, the Sheriff expended \$100,000 on this agreement.

Under Parish Resolution No. 118115, dated December, 15, 2011, the Sheriff is now the administrator of the 911 Emergency Communications District, formerly run by the Parish. Effective January 1, 2012, the Sheriff took over the daily operations of the district. Under this agreement, the Parish continues to receive the 911 fees paid by citizens to their respective telephone companies. These fees are then remitted to the Sheriff in the month after collection. During 2012, the Parish remitted \$3,685,752 in fees to the Sheriff. In addition, the Parish paid the Sheriff \$4,399,031 of prior year accumulated surplus funds. This total of \$8,084,783 is recognized as intergovernmental revenues in the newly created 911 Emergency Communications Special Revenue Fund.

As part of operating the 911 Emergency Communications District, the Sheriff is obligated to distribute certain portions of the 911 funds to the Parish and other agencies as a reimbursement of 911-related 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. Finally, the Sheriff's General Fund is reimbursed \$168,333 per month to reimburse it for costs associated with paying 911 call-takers and Police Dispatchers. For 2012, the total amounts distributed under these agreements are as follows.

<u>Agency</u>	<u>Purpose</u>	<u>Distributed</u>
Sheriff's General Fund	911 Call-taker/Dispatch	<u>\$ 1,178,333</u> (7 months)
Eastbank Fire	Dispatch	623,612
City of Kenner PD	PSAP	105,499
City of Gretna PD	PSAP	<u>23,791</u>
Total Intergovernmental		<u>752,902</u>
Total		<u>\$ 1,931,235</u>

Operating Leases

The Sheriff has various operating leases for land, buildings, equipment and vehicles. A summary of the major leases is as follows:

The Sheriff entered into a lease on October 1, 2009 to provide office space for the Internal Affairs Division which would be separate and apart from the Sheriff's other administrative offices. The expiration date on this lease is September 30, 2011. A new lease was signed for two additional years, ending September 30, 2013. The lease called for monthly payments of \$5,664 (adjusted for inflation). Payments made under this lease totaled \$67,970.

**JEFFERSON PARISH SHERIFF'S OFFICE
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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

On May 1, 2010, the Sheriff entered into a lease for a temporary DNA laboratory. The lease expired November 3, 2011. Monthly payments of \$7,500 were due under this lease. The Sheriff made payments totaling \$30,000 during the year under this lease. The lease was not renewed as construction of the new DNA lab was completed in September 2011.

In connection with the 800 MHz radio system, the Sheriff is leasing an electronics room and rooftop antennae space in an eastbank office high-rise. The lease expired December 31, 2011. A new lease was signed for five additional years, ending September 30, 2016. The lease calls for monthly payments of \$1,513 (adjusted for inflation) for the electronic room and \$250 per antennae (current rate of \$2,250 covering 9 antennae). Payments made under these leases total \$48,039 for the current fiscal year.

On August 12, 2010, the Sheriff entered into a lease agreement with Konica Copiers for copying/faxing/scanning machines for various departments. The lease term is 36 months; expiring on August 12, 2013. The base amount on the lease is \$24,109 per month. There are several other individual machine leases separate and apart from this lease. The total amount paid during the fiscal year for all of these machines was \$372,689.

Finally, the Sheriff has entered into a variety of other operating leases for land, buildings, vehicles and equipment. Payments made under these leases totaled \$30,038 for the fiscal year ended June 30, 2012. The combined minimum payments due under the various lease agreements are as follows:

Fiscal Year Ending June 30,	Land	Buildings	Equipment	Vehicles	Total
2013	\$ -	\$ 113,124	\$ 353,892	\$ -	\$ 467,016
2014	-	62,148	110,534	-	172,682
2015	-	45,156	46,544	-	91,700
2016	-	45,156	6,828	-	51,984
Thereafter	-	-	6,828	-	6,828
Total Minimum Lease Payments	\$ -	\$ 265,584	\$ 524,626	\$ -	\$ 790,210

8. Long-term Debt

Limited Tax Revenue Bonds

On August 1, 2008, the Law Enforcement District (LED) of Jefferson Parish sold \$30,000,000 in limited tax revenue bonds to fund various capital projects, including the construction of a new crime lab, new district stations, and the replacement of the Bonnabel Boat Launch (see Note D.5) for a breakdown of the projects funded. The bond sale generated bond proceeds of \$30,004,604 and bond issuance costs totaled \$232,470. These funds were deposited into the Buildings and Improvements Capital Project Fund.

The bonds are secured and payable from the revenues derived from the ad valorem tax levy of 8.28 mills and were originally to be paid back over 20 years, with an original final maturity date of September 1, 2028. The bonds were originally rated AAA by Standard and Poor's when sold.

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

On September 14, 2011, the Sheriff used available cash of \$18,516,181 in the General Fund to advance refund a portion of the outstanding LED Limited Tax Revenue Bonds, Series 2008. Specifically, the maturities from September 2021 through September 2028 were advance refunded. The cash was placed into an irrevocable trust with an escrow agent to provide for all future debt service payments on the defeased portion of the bonds. The money was used to purchase U.S. Government securities (SLGS), which will be used to pay the defeased bonds plus accrued interest when they mature. As a result, a portion of the LED Limited Tax Revenue Bonds is considered "defeased" and the liability for those bonds has been removed from the Sheriff's outstanding debt in 2012. Additional information on the transaction is given below.

	<u>LED Limited Tax Revenue Series 2008</u>	<u>Interest Rates</u>
Amount Outstanding at June 30, 2011	\$ 28,095,000	3.500 to 5.000
Principal Paid on September 1, 2011	<u>(1,020,000)</u>	
Amount Outstanding at September 14, 2011	27,075,000	
Principal Amount Defeased (2021 to 2028)	<u>(15,395,000)</u>	4.250 to 4.625
Remaining Principal Outstanding (2012 to 2020)	<u>\$ 11,680,000</u>	3.500 to 5.000
Increase (decrease) in future debt service payments	<u>\$ (6,241,756)</u>	
Present Value of gain (loss) on advance refunding	<u>\$ 2,700,414</u>	

The \$18,516,181 was made up of \$26,500 in bond issue costs, \$15,395,000 in principal payments, and \$3,094,681 of money placed with the escrow agent to pay off future interest. On the Government-wide financial statements, the \$26,500 is expensed in the current year, the \$15,395,000 is shown as a reduction of outstanding revenue bonds payable on the Statement of Net Assets, and the \$3,094,681 is shown as a "deferred charge" on the Statement of Net Assets. This amount will be expensed over the next several years as the defeased debt is paid off by the escrow agent.

The remaining bonds mature on September 1 of each year, with interest payable on March 1 and September 1, of each year. The outstanding bonds bear an interest rate that ranges from 3.50 to 4.00 percent. During the fiscal year, \$1,020,000 of principal was paid and \$847,644 of interest was paid. At June 30, 2012, \$11,680,000 is outstanding on these bonds and \$215 is available in the Debt Service Sinking Fund to service this debt. A recap of the outstanding bonds follows.

<u>Type of Debt</u>	<u>Remaining Rates</u>	<u>New Final Maturity Date</u>	<u>Range of Annual Principal Payments</u>		<u>Original Amount Issued</u>	<u>Remaining Amount Outstanding</u>
			<u>From</u>	<u>To</u>		
LED Limited Tax Revenue Bonds, Series 2008	3.50 - 4.00%	9/1/2020	\$ 1,070,000	\$ 1,550,000	\$ 30,000,000	\$ 11,680,000

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**NOTES TO FINANCIAL STATEMENTS
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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Community Disaster Loan Payable

The Sheriff applied for a special Community Disaster Loan from the Federal Emergency Management Agency (FEMA) in the aftermath of Hurricanes Katrina and Rita. This program is designed to provide badly needed operating funds to local governments in disaster areas. The Sheriff was approved for disaster loans up to \$22,602,120. For the first few months after the storms in 2005, operating revenues were severely depressed and unpredictable. The Sheriff drew down \$6,000,000 against the approved loan amount. Once the local economy stabilized, the Sheriff did not draw down any additional funds. The original loan was due and payable on December 19, 2010; however, a five-year extension was asked for and granted. The new due date is December 19, 2015. Interest continues accruing on the outstanding amount at an annual rate of 2.69 percent.

Per the extension agreement, the Sheriff is asked to make a payment on the debt each December 21st until the debt is paid out. As of June 30, 2012, no payments of principal have yet been made, thus, the balance of \$6,000,000 is reflected on the Statement of Net Assets as a noncurrent liability. In addition, the accrued interest payable totals \$1,036,609 at year-end and is also reflected in the Statement of Net Assets as a noncurrent liability. The suggested amount of principal due on December 21, 2012 of \$736,998 is included in the amounts due within one year on the Statement of Net Assets.

It should be noted that the federal government has refined the loan forgiveness formulas and is allowing Katrina-affected entities with outstanding loans to apply for full or partial forgiveness of these loans. The Sheriff applied for such forgiveness; however, we were denied. The five-year extension was all that the Sheriff was granted at this point in time. The Sheriff's administration continues to work with its legislative delegation to see if a full or partial forgiveness is possible.

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. 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 can apply for short-term disability, which will pay 66 2/3 percent of his 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.

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

The related costs associated with the future payment of compensated absences are computed at the rate of 23.25 percent. The accumulated liability as of June 30, 2012 is as follows:

	Amount
Annual and Sick Leave	\$ 1,276,689
Related pension costs	296,831
Total	\$ 1,573,520

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, 2012:

Type of Debt	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012	Due Within One Year
Limited Tax Revenue Bonds	\$ 28,095,000	\$ -	\$ (16,415,000)	\$ 11,680,000	\$ 1,070,000
Community Disaster Loan (including accrued interest)	6,875,098	161,511	-	7,036,609	736,998
Compensated Absences	1,624,387	2,916,435	(2,967,302)	1,573,520	1,573,520
Net OPEB Obligation (See Note F.2)	7,231,008	2,812,094	-	10,043,102	-
Total Long-Term Debt	\$ 43,825,493	\$ 5,890,040	\$ (19,382,302)	\$ 30,333,231	\$ 3,380,518

The deletions on the Limited Tax Revenue Bonds are made up of a principal payment of \$1,020,000 made on September 1, 2011 plus the portion of the principal that was defeased on September 14, 2011 (\$15,395,000) as per above. Next year's principal payment of \$1,070,000 is due September 1, 2012. As noted above, the Community Disaster Loan was extended for five years. An estimated payment of \$1,849,552 (made up of \$736,998 principal and \$1,112,555 interest) is technically due on December 19, 2012. The estimated principal amount due is shown as due within one year. In addition, as most of the leave issued each year is used in the current fiscal year, the Sheriff considers the entire balance of compensation absences as due in less than one year. Finally, the Net OPEB Obligation 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 assets includes the \$3,380,518 shown above as payable within one year and the remaining balance of \$26,952,713 is shown as due in more than one year.

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**NOTES TO FINANCIAL STATEMENTS
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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Debt Service to Maturity

Annual debt service to maturity on outstanding long-term debt, including interest, is as follows:

Fiscal Year Ending June 30,	Limited Tax Revenue Bonds		Community Disaster Loan		Total
	Principal	Interest	Principal	Interest	
2013	\$ 1,070,000	\$ 472,063	\$ 736,998	\$ 1,112,555	\$ 3,391,616
2014	1,120,000	433,738	1,707,978	141,575	3,403,291
2015	1,175,000	392,106	1,753,922	95,630	3,416,658
2016	1,230,000	347,013	1,801,102	48,450	3,426,565
2017	1,290,000	291,700	-	-	1,581,700
2018 to 2022	5,795,000	504,875	-	-	6,299,875
2023 to 2027	-	-	-	-	-
2028 to 2030	-	-	-	-	-
Subtotal	11,680,000	\$ 2,441,495	6,000,000	\$ 1,398,210	\$ 21,519,705
Add Amounts Representing Interest		2,441,495		1,398,210	
Total Debt	\$ 14,121,495		\$ 7,398,210		\$ 21,519,705

9. Restrictions of Net Assets and Fund Balance Components

The government-wide statement of net assets includes several restrictions on net assets. The following describes these restrictions.

Net Assets - Restricted for 911 Emergency Communications

This reserve of \$4,599,345 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.

Net Assets - Restricted for Debt Service

This reserve of \$215 reflects the balance in the LED Debt Service Sinking Fund that is restricted to making principal and interest payments on the LED Limited Tax Revenue Bonds (See Note D.8).

Net Assets - Restricted for Construction

This reserve of \$774,562 reflects the balance in the LED Construction account (cash and investments), net of payables, that are restricted by the LED Limited Tax Revenue Bonds towards the completion of the LED projects (See Notes D.5 and D.8).

Net Assets - Restricted for Claims and Judgments

As discussed in Note E.1, the Sheriff is primarily self-insured for losses related to health, auto and professional liability claims. This reserve of \$4,484,174 reflects the balances held in the self-insurance internal service funds that are available to fund current and future claims.

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

In accordance with Government Accounting Standards Board (GASB) Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definition*, 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 on the LED Limited Tax Revenue Bonds (See Note D.8).

Fund Balance – Restricted for LED Capital Projects

This amount represents the balance in the LED Construction Fund (that lies within the Buildings and Improvements Capital Projects Fund) that is restricted to paying costs of the capital program being funded by the LED Limited Tax Revenue Bonds (See Note D.5).

Fund Balance – Committed to Salary Stabilization

This amount represents the balance in the Salary Stabilization Fund (See Note A.5(I)).

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. 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

This amount represents the amount of currently available fund balance budgeted in the subsequent year as a funding source. Since the fiscal 2012-13 budget reflects an estimated deficit in the General Fund, this amount is shown as assigned fund balance at June 30, 2012.

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**NOTES TO FINANCIAL STATEMENTS
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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

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.

Fund Balance – Unassigned

This amount represents 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. This is the residual classification for the General Fund.

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

	General	Major Governmental Funds	Other Governmental Funds	Total
Non-spendable	\$ -	\$ -	\$ -	\$ -
Restricted to:				
911 Emergency Communications	-	4,599,345	-	4,599,345
Debt Service	-	-	215	215
LED Capital Projects	-	774,562	-	774,562
	-	5,373,907	215	5,374,122
Committed to:				
Salary Stabilization	16,933,975	-	-	16,933,975
Assigned to:				
Communications projects and equipment	-	4,044,853	-	4,044,853
Computer equipment	-	-	655,260	655,260
Other Capital Projects	-	7,603,033	-	7,603,033
Corrections	-	-	615,512	615,512
Contingencies (emergencies)	7,000,000	-	-	7,000,000
Subsequent year's expenditures	4,935,550	-	-	4,935,550
Other law enforcement purposes	1,260,285	26	2,073,343	3,333,654
	13,195,835	11,647,912	3,344,115	28,187,862
Unassigned	17,356,624	-	-	17,356,624
Total Fund Balance	\$ 47,486,434	\$ 17,021,819	\$ 3,344,330	\$ 67,852,583

Included in the various categories of fund balances are encumbrances that remained open at year end. In the General Fund, open encumbrances totaling \$1,260,285 are reflected in the Assigned Fund Balance category. In the remaining Major and Non-Major Funds, only the Commissary Sales Special Revenue Fund had outstanding encumbrances at year end totaling \$8,756.

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**NOTES TO FINANCIAL STATEMENTS
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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

10. Taxes and Commissions

Sales Tax

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 2012 was 8 ¾ percent. Of this 8 ¾ percent, 4 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. Of the 3 percent levied by the Parish, 1/8 of one percent is dedicated to the Sheriff to finance the operations of the Law Enforcement District. In January 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 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 charges a commission ranging from 9 ½ to 15 percent of the amount collected.

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 \$7,500 of assessed value exempt from taxes.

The number of mills levied on the 2011 and 2010 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 2012, current tax collections totaled \$26,281,151. Back taxes (taxes from prior years) amounted to \$486,842. These amounts are recognized as revenue in the Sheriff's General Fund.

11. 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:

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**NOTES TO FINANCIAL STATEMENTS
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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Type of Service	Rate
Wireline Business (Commercial Rate)	\$ 2.07
Wireline Residential	0.66
Wireless Customers	1.26
VOIP Customers	1.00

The Parish remitted \$3,685,751 in current year fees to the Sheriff for the six month period from January to June 2012.

12. State Revenue Sharing

State revenue sharing funds provided by Article 7, § 26 of the State Constitution totaling \$8,518,900 were received during the year and distributed by the Tax Collector Agency Fund as follows:

Agency	Amount
State:	
Treasurer (East Jefferson Levee District)	\$ 502,200
Jefferson Parish:	
Coroner	119,463
Council	3,742,570
Public School System	2,114,080
Sheriff	1,305,506
Other:	
West Jefferson Levee District	456,459
Various State Pension Plans	278,622
	\$ 8,518,900

13. 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 new 911/Emergency Operations Center (911/EOC) with the Parish's Department of Homeland Security. 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. In addition, the Parish holds title to the old facility which is currently being used as a back-up center.

The Sheriff is negotiating with the Parish administration on the amount of operating and maintenance costs the 911 District should be held accountable for. It is the Sheriff's opinion, that in lieu of the amounts paid by the 911 District for the new 911/EOC Building and the related Parish Government Parking Garage Annex, the 911 District should not pay any operating or maintenance costs on the new facilities. To date, the Sheriff's 911 Fund has paid \$-0- on these types of costs.

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

In addition, the Parish is required by State statutes to pay a certain amount of the Sheriff's operating expenses. During the fiscal year ended June 30, 2012, the Parish paid \$168,688 of operating expenditures on behalf of the Sheriff. These expenditures are recorded on the books of the Sheriff and the reimbursement is shown as revenue in the General Fund.

14. Interfund Transactions

Interfund Receivables/Payables

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 1,632,916	\$ 9,466
Major Funds		
Salary Reserve Special Revenue Fund	-	-
Jefferson Parish Emergency Communications District (911)	9,466	92,049
Federal Grants Special Revenue Fund		1,059,721
Communications Reserve Capital Project Fund		-
Buildings and Improvements Capital Project Fund	-	-
	<u>9,466</u>	<u>1,151,770</u>
Other Governmental Funds		
Commissary Sales Special Revenue Fund	70,924	-
State Asset Forfeiture Fund		6,254
Region I Communications O & M Special Revenue Fund	-	256,530
Drug Enforcement Fund	-	376
Multijurisdictional Task Force		20,083
State and Local Grants Special Revenue Fund	30,670	30,499
LLEBG and JAG Grants Special Revenue Fund	-	198,074
	<u>101,594</u>	<u>511,816</u>
Total Governmental Funds	<u>1,743,976</u>	<u>1,673,052</u>
Agency Funds		
Inmate Deposits	-	70,924
Total All Funds	<u>\$ 1,743,976</u>	<u>\$ 1,743,976</u>

Amounts due to the General Fund from the various Agency Funds are included in accounts receivable of the General Fund and in amounts due to taxing bodies and others in the Agency Funds in the Fund Financial Statements. The amounts included sales tax receivables, ad valorem taxes receivable, fines, commissions, interest, etc. These amounts (including the \$70,924 shown above an interfund payable in the Agency Funds) netted to \$5,366,904 and are eliminated in the conversion to the government-wide financial statements – See Note D.4.

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**NOTES TO FINANCIAL STATEMENTS
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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, 2012 is as follows:

Fund		Transfers In	Transfer Out
General Fund	911 Emergency Communications	\$ 1,237,713	\$ -
	Federal Grants	-	53,064
	Buildings and Improvement Fund	-	3,500,000
	Multi-jurisdictional Task Force	-	6,852
	LLEBG and JAG Grants	-	48,151
	LED Sinking Fund	-	20,383,825
	Computer Equipment Capital Project	-	500,000
			<u>1,237,713</u>
Major Funds			
911 Emergency Communications	State and Local Grants	-	174,651
911 Emergency Communications	General Fund	-	1,237,713
Federal Grants Special Revenue	General Fund	59,200	-
Buildings and Improvement Fund	General Fund	3,500,000	-
		<u>3,559,200</u>	<u>1,412,364</u>
Other Governmental Funds			
State Asset Forfeitures Fund	Federal Grants Special Revenue	-	59,200
Region I Communications O & M Special Revenue	General Fund	28,271	-
Multi-jurisdictional Task Force Special Revenue	General Fund	6,852	-
State & Local Grants	General Fund	53,064	-
State & Local Grants	911 Emergency Communications	174,651	-
LLEBG and JAG Grants Special Revenue	General Fund	19,880	-
LED Sinking Debt Service	General Fund	20,383,825	-
Computer Equipment Capital Project	General Fund	500,000	-
		<u>21,166,543</u>	<u>59,200</u>
Total Governmental Funds		<u>25,963,456</u>	<u>25,963,456</u>
Internal Service Funds			
Auto Loss and Professional Liability		-	-
Group Health and Life Insurance		-	-
		<u>-</u>	<u>-</u>
Total All Funds		<u>\$ 25,963,456</u>	<u>\$ 25,963,456</u>

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

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

The principal purpose of each transfer is as follows: 1) the General Fund transferred funds to the various grant funds in the amounts of \$6,852, \$53,064, and \$48,151 as "cash-matches" required under the grant agreements, 2) \$20,383,825 was transferred from the General Fund to the LED Sinking Fund to provide funds to pay the principal and interest due on long-term debt plus sufficient funds to defease a portion of the outstanding debt (see Note D.8), 3) \$3,500,000 was transferred to the Buildings and Improvements Capital Projects Fund to set aside funds for the construction of a new First District Station, 4) \$500,000 was transferred from the General Fund to the Computer Equipment Fund to cover future purchases, 5) the 9111 Emergency Communications Special Revenue Fund transferred \$174,651 to the State and Local Grants fund to pay for some crime stat database upgrades (as called for by an agreement with the District), 6) the 911 Communications Special Revenue Fund also transferred \$1,237,713 to the Sheriff's General Fund to reimburse it for 911 Call-Taker and Dispatchers salaries (as called for by an agreement with the District), as well as to reimburse the Sheriff for costs incurred on providing a computer support staff to the District, and 7) the State Asset Forfeiture Special Revenue Fund transferred \$59,200 to the Federal Grants Special Revenue Fund as a cash match on the purchase of a new bomb containment vehicle.

On a budgetary basis, the Salary Stabilization Fund transferred \$3,250,000 to the General Fund, however, this transfer is not shown for GAAP purposes due to the consolidation of the Salary Stabilization Fund into the General Fund.

Interfund Elimination

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

NOTE E - CONTINGENCIES

1. Risk Management

The Statement of Net Assets includes a liability for claims and judgments payable of \$8,806,462. This amount relates to the self-insurance activities of the Sheriff's Auto Loss and General Liability Program and its Group Health and Life program. A breakdown of this liability and a description of each program follows.

	Auto Loss and General Liability	Group Health and Life	Total
Claims and judgments payable	\$ 8,144,028	\$ 662,434	\$ 8,806,462
Less: amount included in accounts payable	-	-	-
Total Claims and Judgements Payable	\$ 8,144,028	\$ 662,434	\$ 8,806,462

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE E – CONTINGENCIES (CONTINUED)

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 for each loss year (aggregate stop-loss coverage was \$750,000 for 00/01 and 98/99 and \$300,000 for 96/97 and prior years). 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 three 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 "interfund 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, 2012, the Auto Loss and General Liability Internal Service Fund had net assets of \$1,036,827 after accruing an estimated \$8,144,028 in claims and judgments payable. This includes liability for claims incurred but not reported of \$6,044,162 for auto claims and \$672,275 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 \$3,528,169 during the current fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$8,144,028 left to pay. The fund has assets of \$9,191,770 at June 30, 2012 available to pay these claims. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE E – CONTINGENCIES (CONTINUED)

Fiscal Year	Claims Payable July 1, 2011	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable June 30, 2012
2009-10	8,383,525	1,559,840	(3,365,373)	\$ 6,577,992
2010-11	6,577,992	3,392,521	(2,767,665)	7,202,848
2011-12	7,202,848	3,528,169	(2,586,989)	8,144,028

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 \$200,000 per person. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These interfund "premiums" are treated as an "interfund 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 amount up to \$1,000,000 is provided for through a commercial insurance carrier. During 11/12, no claims exceeded the \$200,000 stop-loss amount. No claims exceeded the excess liability coverage of \$1,000,000 for each of the past three years. At June 30, 2012, a liability of \$662,434 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 \$4,300,835 at June 30, 2012 available to pay these claims.

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

Fiscal Year	Claims Payable July 1, 2011	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable June 30, 2012
2009-10	\$ 930,014	\$ 8,125,907	\$ (8,403,197)	\$ 652,724
2010-11	652,724	9,612,802	(9,137,793)	1,127,733
2011-12	1,127,733	8,966,553	(9,431,852)	662,434

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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 \$8,144,028 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 of 1996 and OMB Circular A-133. 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.

Hurricanes Katrina and Rita

The Sheriff incurred various emergency expenses (primarily on overtime and emergency supplies) related to Hurricane Katrina. In addition, several buildings and facilities owned by the Sheriff received storm damage. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$11,385,866 have been filed with FEMA. For the fiscal year ended June 30, 2012, \$790 was received, bringing the total receipts to date to \$9,839,319. \$362,355 remains recorded as a receivable on the Statement of Net Assets at June 30, 2012. These amounts relate to project worksheets where the work has been completed and the total loss can be estimated. Several projects are still ongoing as of the date of this report. 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.).

Hurricanes Gustav and Ike

On August 29, 2008, Hurricane Gustav struck just west of the New Orleans Metropolitan Area. Due to the severity of the storm, the New Orleans Metropolitan Area, including Jefferson Parish, was evacuated. While the widespread wind and flood damage that was experienced during Hurricane Katrina did not occur, there was minor to moderate damage in parts of the northern part of the Parish. The southern-most part of the Parish, including the community of Grand Isle, experienced severe damage. The Sheriff's facilities were spared any significant damage.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE E – CONTINGENCIES (CONTINUED)

The Sheriff's Office provided emergency services before, during and after the Hurricane. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$6,186,787 have been filed with FEMA. Because costs related to this disaster are being reimbursed at a 90% rate, only \$5,568,108 was recorded as a receivable. The difference of \$618,679 is considered a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2012, \$26 was received, bringing the total receipts on this event to \$5,075,925. The balance of \$492,183 is recorded as a receivable in the Statement of Net Assets at June 30, 2012. These amounts relate to project worksheets where the work has been completed and total loss can be estimated. The total amount of claims may ultimately be more or less than the amount noted due to various uncertain (scope of loss, changes in construction costs, etc.).

On September 11, 2008, Hurricane Ike passed just south of the coast of Louisiana and struck the State of Texas. While the area was spared a direct hit, the southern parts of the Parish, including the communities of Grand Isle, Lafitte, Barataria, and Crown Point suffered significant damage from storm and tidal surges. Again, the Sheriff's facilities were spared any significant damage.

The Sheriff's office again provided emergency services before, during and after the Hurricane. Special task forces were deployed in the worst affected areas. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$621,713 have been filed with FEMA. Because most of the costs related to this disaster are being reimbursed at a 100% rate, \$619,038 was recorded as a receivable. The difference of \$2,675 is considered a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2012, \$23,109 was received, bringing the total receipts on this event to \$593,667. The balance of \$0 has been accrued as a receivable in the Statement of Net Assets at June 30, 2012. These amounts relate to project worksheets where the work has been completed and the total loss can be estimated. The total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, changes in construction costs, etc.).

Tropical Storm Lee

On September 1, 2011, Tropical Storm Lee passed just south of the coast of Louisiana. While the area was spared a direct hit, the southern parts of the Parish, including the communities of Grand Isle, Lafitte, Barataria, and Crown Point suffered significant damage from storm and tidal surges. Again, the Sheriff's facilities were spared any significant damage.

The Sheriff's office again provided emergency services before, during and after the storm. Most of these costs are considered eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$134,016 have been filed with FEMA. Because the costs related to this disaster are being reimbursed at a 75 percent rate, \$100,512 was recorded as a receivable in the Statement of Net Assets at June 30, 2012. These amounts relate to project worksheets where the work has been completed and the total loss can be estimated. The total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, changes in construction costs, etc.).

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE F – OTHER INFORMATION

1. Pension Plan

Plan Description and Provisions

The Sheriff contributes to the Sheriff's Pension & Relief Fund (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). The System is a state-wide public retirement system for the benefit of sheriff and their staffs, which is administered and controlled by a separate board of trustees. The System was established and provided for within LSA-RS 11:2171 of the Louisiana Revised Statutes.

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

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

Funding Policy

In addition to ad valorem and insurance premium taxes and are remitted to the System (which constitutes the major funding of the System), plan members are required by state statute to contribute a percentage of their gross salary and the Sheriff is required to contribute at an actuarially determined rate. The employee's rate is 10.00 per cent (effective October 1, 2004). For those employees hired before July 1, 1999, the Sheriff contributes 7.00 percent to the employee's 10.00 percent and the employee contributes 3.00 percent. For those employees hired after July 1, 1999, the employee is responsible for the entire 10.00 percent. During 11-12, the employer's rate was 12.50 percent of covered payroll. The contributions for the year ended June 30, 2012 were as follows:

<u>Source</u>	<u>Amount</u>	<u>Covered Payroll</u>	<u>Percent of Covered Payroll</u>
Employee	\$ 6,623,602	\$ 66,234,289	10.00%
Employer	8,279,491	66,234,289	12.50%

The Sheriff's contributions (including the employer share and the employee share paid by the Sheriff on the employee's behalf) for the previous three fiscal years were \$10,133,999 (15.3%), \$9,729,901 (15.0%), and \$9,189,223 (14.1%), which equaled the required contributions for each year.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE F – OTHER INFORMATION (CONTINUED)

2. Post-employment Benefits

Plan Description

The Sheriff's medical benefits are provided through a self-insured single-employer plan and are made available to employees upon actual retirement.

Retirement eligibility occurs after 12 years of service, but in practice employees historically have retired much later. After analysis of historical retirement age and service patterns, the retirement assumption selected is as follows: the earliest age of 50 and 30 years of service; age 60 and 25 years of service; or, age 70 and 10 years of service. Complete plan provisions are included in the official plan documents on file with the Sheriff's Insurance Division. There is no separate, audited GAAP-basis OPEB report issued for this plan.

The life insurance amounts in force while employees are active are reduced by 50 percent upon retirement. The retiree pays 100 percent of the blended rate for post-retirement life insurance, plus an additional \$.10/\$1,000. The blended rate, currently \$.27/\$1,000 per month, has been "unblended" using the mortality table assumption in this valuation as a benchmark (described below under "Mortality Rate") to determine the actual costs borne by the employer. The employer actually pays an implicit subsidy for the post-retirement life insurance, which is more than the apparent blended rate. Based on historical experience, we have also assumed that 7.2 percent of retirees decline life insurance coverage.

Contribution Rates

Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The Plan provisions and contribution rate are contained in the official plan documents.

Funding Policy

Until 2008, the Sheriff recognized the cost of providing post-employment medical and life benefits (the Sheriff's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a "pay-as-you-go" basis.

Effective with the Fiscal Year beginning July 1, 2008, the Sheriff implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

In 2012 and 2011, the Sheriff's portion of health care and life insurance funding cost for retired employees totaled \$1,232,452 and \$1,342,005, respectively. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

Annual Required Contribution

The Sheriff's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The actuarially computed ARC for 2012 and 2011 are as follows:

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE F – OTHER INFORMATION (CONTINUED)

	2012	2011
Normal Cost	\$ 1,342,236	\$ 1,393,811
30 year UAL Amortization Amount	2,831,240	3,017,258
Annual Required Contribution (ARC)	<u>\$ 4,173,476</u>	<u>\$ 4,411,069</u>

Net Post-employment Benefit Obligation (Asset)

The table below shows the Sheriff's Net Other Post-Employment Benefit (OPEB) Obligation (Asset) for fiscal year ended June 30, 2012 and 2011. This amount is included in Noncurrent Liabilities on the Statement of Net Assets (See Note D.7).

	2012	2011
Beginning Net OPEB Obligation (Asset) at July 1, 2011	<u>\$ 7,231,008</u>	<u>\$ 4,237,499</u>
Annual Required Contribution	4,173,476	4,411,069
Interest on Net OPEB Obligation (Asset)	289,240	169,500
ARC Adjustment	(418,170)	(245,055)
OPEB Cost	<u>4,044,546</u>	<u>4,335,514</u>
Contributions	-	-
Current Year Retiree Premiums	(1,232,452)	(1,342,005)
Change in Net OPEB Obligation (Asset)	<u>2,812,094</u>	<u>2,993,509</u>
Ending Net OPEB Obligation (Asset) at June 30, 2012	<u>\$ 10,043,102</u>	<u>\$ 7,231,008</u>

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE F – OTHER INFORMATION (CONTINUED)

The following table shows the Sheriff's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset) for 2012 and 2011:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributions	Net OPEB Liability (Asset)
June 30, 2012	\$ 4,044,546	30.47%	\$ 10,043,102
June 30, 2011	4,335,514	30.95%	7,231,008

Funded Status and Funding Progress

In the fiscal years ended June 30, 2012 and 2011, the Sheriff made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. Based on the July 1, 2011 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at June 30, 2012 was \$48,957,769 which is defined as that portion, as determined by a particular actuarial cost method (the Sheriff uses the Projected Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost.

	2012	2011
Actuarial Accrued Liability (AAL)	\$ 48,957,769	\$ 54,261,908
Actuarial Value of Plan Assets	-	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 48,957,769</u>	<u>\$ 54,261,908</u>
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.0%	0.0%
Covered Payroll	\$ 70,256,368	\$ 70,169,566
UAAL as a Percentage of Covered Payroll	69.68%	77.33%

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care costs trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE F- OTHER INFORMATION (CONTINUED)

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Sheriff and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Sheriff and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Sheriff and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method

The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets

Since the Sheriff has chosen not to fund the plan as of this date, there are no assets in the plan. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45, will be used.

Turnover Rate

An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 12%. The rates for each age are below:

<u>Age</u>	<u>Turnover</u>
18 - 25	20.0%
26 - 40	14.0%
41 - 54	10.0%
55 +	8.0%

Post employment Benefit Plan Eligibility Requirements

Based on past experience, it has been assumed that entitlement to benefits will commence upon the eligibility provisions. Medical benefits are provided to employees upon actual retirement. Although retirement eligibility occurs after 12 years of service, in practice employees historically have retired much later. After analysis of historical retirement age and service patterns, the retirement assumption selected is as follows: the earliest of age 50 and 30 years of service; age 60 and 25 years of service; or, age 70 and 10 years of service. Entitlement to benefits continues through Medicare to death.

**JEFFERSON PARISH SHERIFF'S OFFICE
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE F- OTHER INFORMATION (CONTINUED)

Invest Return Assumption (Discount Rate)

GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expended to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4 percent annual investment return has been used in this valuation.

Health Care Cost Trend Rate

The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0 percent for 2016 and later. Zero trend has been assumed for valuing life insurance.

Mortality Rate

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50 percent of the unloaded male mortality rate and 50 percent of the unloaded female mortality rates, was used. This is a published mortality table which was designed to be used in determining the value of accrued benefits in defined benefit pension plans.

Method of Determining Value of Benefits

The "value of benefits" for the medical plan has been assumed to be the portion of the premium after retirement date expected to be paid by the Sheriff for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The medical rates provided are "unblended" rates for active and retired employees as required by GASB 45. Based on plan experience, it has been assumed that 46.5 percent of retiring employees would decline post-retirement medical benefits. It has been further assumed that 50 percent of retirees would decline coverage upon Medicare eligibility (typically at age 65).

Inflation Rate

Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation rate of 2.50 percent annually.

Projected Salary Increases

This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-retirement Benefit Increases

The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE F- OTHER INFORMATION (CONTINUED)

OPEB Cost and Contributions – Last Three Fiscal Years

	OPEB Costs and Contributions		
	2012	2011	2010
OPEB Cost	\$ 4,044,546	\$ 4,335,514	\$ 4,217,122
Contributions	-	-	-
Retiree Premiums	1,232,452	1,342,005	1,342,005
Total Contributions and Premiums	<u>1,232,452</u>	<u>1,342,005</u>	<u>1,342,005</u>
Change in OPEB Obligation	<u>\$ 2,812,094</u>	<u>\$ 2,993,509</u>	<u>\$ 2,875,117</u>
% of Contribution to Cost	0.00%	0.00%	0.00%
% of Contribution Plus Premium to Cost	30.47%	30.95%	31.82%

3. Deferred Compensation

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 government 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) are made by the Plan participants.

4. Significant Event – BP Deepwater Horizon Oil Spill

On April 20, 2010, the BP Deepwater Horizon oil drilling platform exploded and sank off the southeastern coast of Louisiana. Oil spewed into the Gulf of Mexico for three months. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish. The spill was ultimately capped in July 2010; however, the lingering effects of the oil continue to affect the Louisiana coastal parishes.

In addition to the clean- up effort, the federal settlement with BP included provisions for citizens, businesses, and government agencies to recoup "economic losses" resulting from the oil spill. The loss of the use of commercial fishing grounds and the offshore drilling moratorium may have severe negative effects on the local economy. These negative effects may be compounded if long-term damage was done to the fisheries. While the seafood industry is not the largest part of the local economy, it does play an important role throughout the area. The tourism industry is also vital to the area and the negative publicity surrounding the spill and the effects on the coastal parishes has to now be overcome.

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE F- OTHER INFORMATION (CONTINUED)

The Parish of Jefferson is heading up the effort to file suit against BP for these possible losses. The Sheriff is a party to this agreement. The attorneys and consultants hired for this project are currently gathering data and making calculations on possible losses. As of June 30, 2012, neither the Parish nor the Sheriff has yet filed any legal claims against BP relating to economic losses; however, as the true long-term impact of the oil spill is determined, a claim is likely in the future.

5. Subsequent Event – Hurricane Isaac

On August 28, 2012, which is subsequent to year end, Hurricane Isaac struck the New Orleans Metropolitan area. While not categorized as a major storm, it did cause severe flooding in several outlying areas, including the southern portions of the Parish in the communities of Grand Isle and Lafitte. It also caused widespread power outages that lasted from 3 to 10 days in some areas. The Sheriff's facilities were spared any significant damage.

The Sheriff's Office provided emergency services before, during and after the Hurricane. Most of these costs are considered eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. The ultimate cost to the Sheriff that will be claimed with FEMA is not yet known but is estimated to be approximately \$2.5 million. The Sheriff is still in the process of gathering data and submitting project worksheets to FEMA. The total amount of claims may ultimately be more or less than the amount noted due to various uncertain (scope of loss, changes in construction costs, etc.). FEMA will reimburse the Sheriff for 75 percent of all eligible costs.

**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.

STATE ASSET FORFEITURE FUND

Under State statute LSA RS 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.

DEPUTY DISASTER RELIEF FUND

This fund was setup immediately after Hurricane Katrina and was used to deposit donations from citizens and business towards providing relief to Sheriff's Office employees who sustained significant losses from the Hurricane. Relief payments were determined by a committee based on applications filed by employees.

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.

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

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.

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.

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANANON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2012

FUND	ASSETS								TOTAL ASSETS
	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS GENERAL POOL	INVESTMENTS	RECEIVABLES		DUE FROM OTHER GOVERNMENTS	DUE FROM OTHER FUNDS	INVENTORY	
				ACCOUNTS RECEIVABLE	ACCRUED INTEREST				
SPECIAL REVENUE									
Commissary Sales	\$ -	\$ 581,626	\$ -	\$ -	\$ -	\$ -	\$ 70,924	\$ -	\$ 652,550
State Asset Forfeiture	-	951,383	-	-	-	-	-	-	951,383
RUDE Program	-	210,562	-	-	-	-	-	-	210,562
Deputy Disaster Relief	5,635	-	-	-	-	-	-	-	5,635
Widows and Orphans	-	6,408	-	-	-	-	-	-	6,408
Recreation and Relief	-	155,918	-	-	-	-	-	-	155,918
Deputy Scholarship	-	15,389	-	-	-	-	-	-	15,389
Region 1 Communications O & M	-	-	-	-	-	259,070	-	-	259,070
Reserve Deputies Operating Fund	-	106,210	-	-	-	-	-	-	106,210
Drug Enforcement Fund	649,180	-	-	-	-	-	-	-	649,180
Multi-Jurisdictional Task Force	-	-	-	-	-	23,166	-	-	23,166
Project Income	-	34,892	-	-	-	-	-	-	34,892
State and Local Grants	-	-	-	-	-	-	38,670	-	38,670
Local Law Enforcement Block Grants & JAG Grants	-	-	-	-	-	198,074	-	-	198,074
TOTAL SPECIAL REVENUE	654,815	2,062,388	-	-	-	480,310	109,594	-	3,207,107
DEBT SERVICE									
LED Sinking Fund	215	-	-	-	-	-	-	-	215
TOTAL DEBT SERVICE	215	-	-	-	-	-	-	-	215
CAPITAL PROJECTS									
Computer Equipment	-	655,260	-	-	-	-	-	-	655,260
TOTAL CAPITAL PROJECTS	-	655,260	-	-	-	-	-	-	655,260
COMBINED TOTALS - NON-MAJOR GOVERNMENTAL FUNDS	\$ 655,030	\$ 2,717,648	\$ -	\$ -	\$ -	\$ 480,310	\$ 109,594	\$ -	\$ 3,962,582

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2012

LIABILITIES AND FUND BALANCES

FUND	LIABILITIES				FUND BALANCES (DEFICITS)				TOTAL LIABILITIES AND FUND BALANCE	
	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	DEFERRED REVENUE	TOTAL LIABILITIES	NON- SPENDABLE	RESTRICTED	COMMITTED	ASSIGNED		TOTAL FUND BALANCE
SPECIAL REVENUE										
Commissary Sales	\$ 37,038	\$ -	\$ -	\$ 37,038	\$ -	\$ -	\$ -	\$ 615,512	\$ 615,512	\$ 652,550
State Asset Forfeiture	-	6,254	-	6,254	-	-	-	945,129	945,129	951,383
RUDE Program	-	-	-	-	-	-	-	210,562	210,562	210,562
Deputy Disaster Relief	-	-	-	-	-	-	-	5,635	5,635	5,635
Widows and Orphans	-	-	-	-	-	-	-	6,408	6,408	6,408
Recreation and Relief	-	-	-	-	-	-	-	155,918	155,918	155,918
Deputy Scholarship	-	-	-	-	-	-	-	15,389	15,389	15,389
Region I Communications O & M	2,540	256,530	-	259,070	-	-	-	-	-	259,070
Reserve Deputies Operating Fund	-	-	-	-	-	-	-	106,210	106,210	106,210
Drug Enforcement Fund	56,574	376	-	56,950	-	-	-	592,230	592,230	649,180
Multi-Jurisdictional Task Force	2,284	20,083	-	22,367	-	-	-	799	799	23,166
Project Income	-	-	-	-	-	-	-	34,892	34,892	34,892
State and Local Grants	8,000	30,499	-	38,499	-	-	-	171	171	38,670
Local Law Enforcement Block Grants & JAG Grants	-	198,074	-	198,074	-	-	-	-	-	198,074
TOTAL SPECIAL REVENUE	106,436	511,816	-	618,252	-	-	-	2,688,855	2,688,855	3,307,107
DEBT SERVICE										
LED Sinking Fund	-	-	-	-	-	215	-	-	215	215
TOTAL DEBT SERVICE	-	-	-	-	-	215	-	-	215	215
CAPITAL PROJECTS										
Computer Equipment	-	-	-	-	-	-	-	655,260	655,260	655,260
TOTAL CAPITAL PROJECTS	-	-	-	-	-	-	-	655,260	655,260	655,260
COMBINED TOTALS - NON-MAJOR GOVERNMENTAL FUNDS	\$ 106,436	\$ 511,816	\$ -	\$ 618,252	\$ -	\$ 215	\$ -	\$ 3,344,115	\$ 3,344,330	\$ 3,962,582

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, 2012

(Continued)

SPECIAL REVENUE

	SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS									
	COMMISSARY SALES	STATE ASSET FORFEITURE	RUDE PROGRAM	DEPUTY DISASTER RELIEF	WIDOWS AND ORPHANS	RECREATION AND RELIEF	DEPUTY SCHOLARSHIP	REGION I COMMUNICATIONS O.A.M	RESERVE DEPUTIES OPERATING	TOTAL FUNDS WITH ANNUAL BUDGETS
REVENUES										
Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Property taxes	-	-	-	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	384,691	-	384,691
Service charges, fees, and contributions	750,136	-	-	-	-	13,061	-	35,017	-	808,214
Fines and forfeitures	-	311,792	-	-	-	-	-	-	-	311,792
Interest	1,557	576	128	18	4	97	10	65	-	2,459
Miscellaneous	942	-	6,661	-	-	174	-	-	-	9,777
TOTAL REVENUES	760,632	312,368	6,789	18	4	13,332	10	384,691	35,078	1,516,512
EXPENDITURES										
Current										
Public Safety										
Executive	-	-	-	-	-	-	-	-	-	-
Civil and Support	-	-	-	-	-	31,235	-	-	-	31,235
Personnel and Administrative	-	-	-	-	-	-	-	412,954	-	412,954
Fleet	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	-	-	13,354	13,354
Technical Services	-	-	-	-	-	-	-	-	-	-
Internal Management	-	-	-	-	-	-	-	-	-	-
Investigations	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	458,687	-	-	-	-	-	-	-	458,687
Marine/Port	-	-	-	-	-	-	-	-	-	-
Correctional	571,366	-	-	-	-	-	-	-	-	571,366
Non-departmental	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest and agent/issue costs	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Personnel and Administrative	-	-	-	-	-	-	-	-	-	-
Special Investigations	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	571,366	458,687	-	-	-	31,235	-	412,954	13,354	1,487,596
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	189,266	(146,319)	6,789	18	4	(15,903)	10	(28,271)	21,724	28,916
OTHER FINANCING SOURCES (USES)										
Transfers to	-	-	-	-	-	-	-	28,271	-	28,271
Transfers out	-	(59,200)	-	-	-	-	-	-	-	(59,200)
Capital leases	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Payment to refunding excess agents	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(59,200)	-	-	-	-	-	28,271	-	(30,929)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	189,266	(205,519)	6,789	18	4	(15,903)	10	-	21,724	(1,983)
FUND BALANCE										
Beginning of year	426,224	1,151,748	201,773	5,617	6,404	171,821	15,779	-	84,486	2,062,751
End of year	\$ 615,490	\$ 946,229	\$ 210,562	\$ 5,635	\$ 6,408	\$ 155,918	\$ 15,789	\$ -	\$ 106,210	\$ 2,060,761

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, 2011

	SPECIAL REVENUE						DEBT SERVICE	CAPITAL PROJECTS	COMBINED TOTALS	
	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS						LED SINKING	COMPUTER EQUIPMENT	NON-MAJOR 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
REVENUES										
Taxes										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales taxes	-	-	-	-	944,182	547,742	912,223	-	912,223	
Intergovernmental	-	73,658	-	127,002	-	-	808,230	-	808,230	
Service charges, fees, and contracts	-	-	-	-	-	578,097	890,187	-	890,187	
Fines and forfeitures	578,999	-	-	-	-	1,671	6,036	30	6,722	
Interest	1,628	-	22	(17)	-	-	9,777	-	9,777	
Miscellaneous	-	-	-	-	-	-	-	666	-	
TOTAL REVENUES	1,182,625	73,658	22	127,002	944,182	1,150,130	3,646,707	30	666	2,647,401
EXPENDITURES										
Current										
Public Safety										
Locations	-	-	-	-	-	-	-	-	-	
Civil and Support	-	-	-	-	-	-	31,255	-	-	
Finance and Administrative	-	-	-	162,967	66,258	228,923	641,879	-	-	
Fleet	-	-	-	-	-	-	-	-	-	
Recruiting & Training	-	-	-	-	-	-	-	-	-	
Operations	-	-	-	-	-	-	-	-	-	
Special Operations	-	-	-	-	-	-	13,354	-	-	
Technical Services	-	-	-	-	-	-	-	-	-	
Internal Management	-	-	-	-	-	-	-	-	-	
Investigations	-	-	-	-	-	-	-	-	-	
Special Investigations	-	82,510	-	-	-	82,510	541,197	-	-	
Narcotics	148,286	-	-	-	-	148,286	148,286	-	-	
Corrections	-	-	-	-	-	-	571,166	-	-	
Non-departmental	-	-	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	1,020,000	-	
Principal	-	-	-	-	-	-	-	874,546	-	
Interest and expenses	-	-	-	-	-	-	-	-	1,020,000	
Capital outlay	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	787,704	297,704	297,704	-	2,423,316	
Finance and Administrative	-	-	-	192,850	-	192,850	192,850	-	-	
Special Investigations	-	-	-	-	-	806,710	806,710	-	-	
Narcotics	806,710	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	953,596	82,510	-	515,417	164,062	1,272,585	3,245,181	8,894,546	2,423,316	7,560,843
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(172,971)	(6,852)	22	(227,284)	(19,880)	(627,415)	(398,474)	(1,894,116)	(2,420,430)	(2,011,442)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	6,852	-	227,715	19,880	254,447	282,718	20,383,825	500,000	21,766,543
Transfers out	-	-	-	-	-	-	(59,200)	-	-	(59,200)
Capital leases	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	(18,489,681)	-	(18,489,681)
TOTAL OTHER FINANCING SOURCES (USES)	-	6,852	-	227,715	19,880	254,447	223,518	1,894,144	500,000	7,617,662
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(172,971)	-	22	(17)	-	(372,968)	(174,956)	(172)	(1,920,430)	(2,295,778)
FUND BALANCE										
Beginning of year	917,201	799	34,870	180	-	1,001,660	3,063,811	587	2,578,710	5,640,108
End of year	\$ 744,230	\$ 799	\$ 34,892	\$ 163	\$ -	\$ 628,692	\$ 2,888,855	\$ 415	\$ 613,280	\$ 3,144,130

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JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

TOTAL - ALL FUNCTIONS						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	384,683	28	384,655	418,500	(33,845)	451,500
Service charges, fees, and commissions	808,230	-	808,230	844,000	(35,770)	703,000
Fines and forfeitures	311,392	-	311,392	375,000	(63,608)	375,000
Interest	2,455	-	2,455	2,850	(395)	4,150
Miscellaneous	9,777	-	9,777	9,925	(148)	20,500
TOTAL REVENUES	1,516,537	28	1,516,509	1,650,275	(133,766)	1,554,150
EXPENDITURES						
Current						
Public Safety						
Salaries and benefits	79,367	-	79,367	100,000	20,633	100,000
General operating expenditures	436,397	28	436,369	438,000	1,631	471,500
Materials and supplies	85,540	2,902	82,638	82,500	(138)	73,500
Cost of goods sold	505,872	24,920	480,952	465,000	(15,952)	428,750
Travel	-	-	-	-	-	-
Programs and activities	18,353	-	18,353	18,250	(103)	22,000
Miscellaneous	(23,528)	(23,840)	312	-	(312)	5,000
Capital outlay	385,595	77,816	307,779	387,000	79,221	470,000
TOTAL EXPENDITURES	1,487,596	81,826	1,405,770	1,490,750	84,980	1,570,750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	28,941	(81,798)	110,739	159,525	(48,266)	(16,600)
OTHER FINANCING SOURCES (USES)						
Transfers in	28,271	-	28,271	-	28,271	-
Transfers out	(59,200)	-	(59,200)	(198,500)	139,300	(138,500)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(30,929)	-	(30,929)	(198,500)	167,571	(138,500)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(1,988)	(81,798)	79,810	(38,975)	118,785	(155,100)
FUND BALANCE						
Beginning of year	2,062,751	53,516	2,009,235	2,009,235	-	1,709,250
End of year	\$ 2,060,763	\$ (28,282)	\$ 2,089,045	\$ 1,970,260	\$ 118,785	\$ 1,554,150

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

COMMISSARY SALES SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	758,156	-	758,156	790,000	(31,844)	650,000
Fines and forfeitures	-	-	-	-	-	-
Interest	1,557	-	1,557	1,750	(193)	2,000
Miscellaneous	942	-	942	1,000	(58)	1,000
TOTAL REVENUES	760,655	-	760,655	792,750	(32,095)	653,000
EXPENDITURES						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	9,078	-	9,078	2,000	(7,078)	5,750
Materials and supplies	54,559	(2,902)	51,657	50,000	(1,657)	50,000
Cost of goods sold	505,872	(24,920)	480,952	465,000	(15,952)	428,750
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	(23,528)	23,840	312	-	(312)	5,000
Capital outlay	25,385	-	25,385	15,000	(10,385)	25,000
TOTAL EXPENDITURES	571,366	(3,982)	567,384	532,000	(35,384)	514,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	189,289	(3,982)	193,271	260,750	(67,479)	138,500
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(138,500)	138,500	(138,500)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(138,500)	138,500	(138,500)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	189,289	(3,982)	193,271	122,250	71,021	-
FUND BALANCE						
Beginning of year	426,223	(24,300)	450,523	450,523	-	450,523
End of year	\$ 615,512	\$ (28,282)	\$ 643,794	\$ 572,773	\$ 71,021	\$ 450,523

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

STATE ASSET FORFEITURE SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	311,392	-	311,392	375,000	(63,608)	375,000
Interest	576	-	576	500	76	1,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	311,968	-	311,968	375,500	(63,532)	376,000
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	79,367	-	79,367	100,000	20,633	100,000
General operating expenditures	14,365	-	14,365	17,000	2,635	13,000
Materials and supplies	4,745	-	4,745	5,500	755	4,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	360,210	(77,816)	282,394	372,000	89,606	445,000
TOTAL EXPENDITURES	458,687	(77,816)	380,871	494,500	113,629	562,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(146,719)	(77,816)	(68,903)	(119,000)	50,097	(186,000)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(59,200)	-	(59,200)	(60,000)	800	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(59,200)	-	(59,200)	(60,000)	800	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(205,919)	(77,816)	(128,103)	(179,000)	50,897	(186,000)
FUND BALANCE						
Beginning of year	1,151,048	77,816	1,073,232	1,073,232	-	773,355
End of year	\$ 945,129	\$ -	\$ 945,129	\$ 894,232	\$ 50,897	\$ 587,555

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

RUDE PROGRAM SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	128	-	128	250	(122)	500
Miscellaneous	8,661	-	8,661	8,750	(89)	9,500
TOTAL REVENUES	8,789	-	8,789	9,000	(211)	10,000
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,789	-	8,789	9,000	(211)	10,000
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	8,789	-	8,789	9,000	(211)	10,000
FUND BALANCE						
Beginning of year	201,773	-	201,773	201,773	-	202,813
End of year	\$ 210,562	\$ -	\$ 210,562	\$ 210,773	\$ (211)	\$ 212,813

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

DEPUTY DISASTER RELIEF SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	18	-	18	100	(82)	100
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	18	-	18	100	(82)	100
EXPENDITURES						
Current						
Public Safety						
Non-departmental						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18	-	18	100	(82)	100
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	18	-	18	100	(82)	100
FUND BALANCE						
Beginning of year	5,617	-	5,617	5,617	-	5,701
End of year	\$ 5,635	\$ -	\$ 5,635	\$ 5,717	\$ (82)	\$ 5,801

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

WIDOWS AND ORPHANS SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	4	-	4	25	(21)	100
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	4	-	4	25	(21)	100
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4	-	4	25	(21)	100
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	4	-	4	25	(21)	100
FUND BALANCE						
Beginning of year	6,404	-	6,404	6,404	-	6,407
End of year	\$ 6,408	\$ -	\$ 6,408	\$ 6,429	\$ (21)	\$ 6,397

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

RECREATION AND RELIEF SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	15,061	-	15,061	16,500	(1,439)	18,000
Fines and forfeitures	-	-	-	-	-	-
Interest	97	-	97	100	(3)	250
Miscellaneous	174	-	174	175	(1)	-
TOTAL REVENUES	15,332	-	15,332	16,775	(1,443)	18,250
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	20,121	-	20,121	20,000	(121)	10,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	11,114	-	11,114	12,000	886	10,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	31,235	-	31,235	32,000	765	20,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,903)	-	(15,903)	(15,225)	(678)	(1,750)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(15,903)	-	(15,903)	(15,225)	(678)	(1,750)
FUND BALANCE						
Beginning of year	171,821	-	171,821	171,821	-	173,797
End of year	\$ 155,918	\$ -	\$ 155,918	\$ 156,596	\$ (678)	\$ 172,047

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

DEPUTY SCHOLARSHIP SPECIAL REVENUE FUND

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (WIDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	10	-	10	25	(15)	100
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	10	-	10	25	(15)	100
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	2,500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	2,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10	-	10	25	(15)	(2,400)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	10	-	10	25	(15)	(2,400)
FUND BALANCE						
Beginning of year	15,379	-	15,379	15,379	-	12,963
End of year	\$ 15,389	\$ -	\$ 15,389	\$ 15,404	\$ (15)	\$ 10,563

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

REGION I COMMUNICATIONS O & M SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	384,683	28	384,655	418,500	(33,845)	451,500
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>384,683</u>	<u>28</u>	<u>384,655</u>	<u>418,500</u>	<u>(33,845)</u>	<u>451,500</u>
EXPENDITURES						
Current						
Public Safety						
Finance and Administrative						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	412,954	(28)	412,926	418,500	5,574	451,500
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>412,954</u>	<u>(28)</u>	<u>412,926</u>	<u>418,500</u>	<u>5,574</u>	<u>451,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(28,271)</u>	<u>-</u>	<u>(28,271)</u>	<u>-</u>	<u>(28,271)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	28,271	-	28,271	-	28,271	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>28,271</u>	<u>-</u>	<u>28,271</u>	<u>-</u>	<u>28,271</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE						
Beginning of year	-	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

RESERVE DEPUTIES OPERATING FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	35,013	-	35,013	37,500	(2,487)	35,000
Fines and forfeitures	-	-	-	-	-	-
Interest	65	-	65	100	(35)	100
Miscellaneous	-	-	-	-	-	10,000
TOTAL REVENUES	35,078	-	35,078	37,600	(2,522)	45,100
EXPENDITURES						
Current						
Public Safety						
Special Operations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	500	500	1,250
Materials and supplies	6,115	-	6,115	7,000	885	7,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	7,239	-	7,239	6,250	(989)	12,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	13,354	-	13,354	13,750	396	20,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,724	-	21,724	23,850	(2,126)	24,850
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	21,724	-	21,724	23,850	(2,126)	24,850
FUND BALANCE						
Beginning of year	84,486	-	84,486	84,486	-	83,401
End of year	\$ 106,210	\$ -	\$ 106,210	\$ 108,336	\$ (2,126)	\$ 108,251

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

**LED SINKING FUND
DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>ACTUAL</u>
REVENUES	
Taxes	\$ -
Intergovernmental	-
Service charges, fees and commissions	-
Fines and forfeitures	-
Interest	30
Miscellaneous	-
TOTAL REVENUES	<u>30</u>
EXPENDITURES	
Current	
Finance and Administrative	
Salaries and benefits	-
General operating expenditures	-
Materials and supplies	-
Cost of goods sold	-
Travel	-
Programs and activities	-
Miscellaneous	-
Capital outlay	-
Intergovernmental	
Debt Service	
Principal	1,020,000
Interest and agent/issue costs	874,546
TOTAL EXPENDITURES	<u>1,894,546</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,894,516)</u>
OTHER FINANCING SOURCES (USES)	
Operating transfers in	20,383,825
Operating transfers out	-
Payment to refunding escrow agent	(18,489,681)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,894,144</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(372)</u>
FUND BALANCE	
Beginning of year	587
End of year	\$ <u>215</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

COMPUTER EQUIPMENT CAPITAL PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2012

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	234,191	666	232,609
Miscellaneous	-	-	-
TOTAL REVENUES	<u>234,191</u>	<u>666</u>	<u>232,609</u>
EXPENDITURES			
Capital outlay			
Public Safety			
Finance and Administration			
Computer supplies and licenses	27,380	33,600	60,980
Professional services	-	-	-
Construction	-	-	-
Equipment	3,819,057	2,387,516	6,016,369
Miscellaneous	-	-	-
TOTAL EXPENDITURES	<u>3,846,437</u>	<u>2,421,116</u>	<u>6,077,349</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,612,246)</u>	<u>(2,420,450)</u>	<u>(5,844,740)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	6,500,000	500,000	6,500,000
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,500,000</u>	<u>500,000</u>	<u>6,500,000</u>
NET CHANGE IN FUND BALANCES	<u>\$ 2,887,754</u>	<u>(1,920,450)</u>	<u>\$ 655,260</u>
FUND BALANCE			
Beginning of year		2,575,710	
End of year		<u>\$ 655,260</u>	

**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 FUNDS

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.

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 ASSETS
JUNE 30, 2012

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2012
ASSETS			
Cash and cash equivalents	\$ 1,995,597	\$ 1,701,697	\$ 3,697,294
Share of pooled assets - general pool	14,071	-	14,071
Share of pooled assets - bureau pool	-	-	-
Investments	7,182,102	2,514,963	9,697,065
Accounts receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Prepays	-	84,175	84,175
Other assets	-	-	-
TOTAL ASSETS	9,191,770	4,300,835	13,492,605
LIABILITIES			
Current Liabilities			
Accounts payable	10,915	191,054	201,969
Due to other funds	-	-	-
Unearned revenue	-	-	-
Claims and judgments payable	-	662,434	662,434
Non-Current Liabilities			
Claims and judgments payable	8,144,028	-	8,144,028
TOTAL LIABILITIES	8,154,943	853,488	9,008,431
NET ASSETS			
Restricted - claims	1,036,827	3,447,347	4,484,174
Unrestricted	-	-	-
TOTAL NET ASSETS	\$ 1,036,827	\$ 3,447,347	\$ 4,484,174

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2012
REVENUES			
Service charges, fees and commissions			
Premiums	\$ 4,075,762	\$ 12,592,475	\$ 16,668,237
Miscellaneous			
Subrogations	117,506	20,255	137,761
Claims refunds	-	-	-
Other	-	-	-
	<u>117,506</u>	<u>20,255</u>	<u>137,761</u>
TOTAL REVENUES	<u>4,193,268</u>	<u>12,612,730</u>	<u>16,805,998</u>
EXPENSES			
Claims and judgments	3,679,047	8,966,553	12,645,600
Administrative expenses	19,975	536,775	556,750
Premiums	1,440,324	1,910,872	3,351,196
Miscellaneous	-	18,526	18,526
	<u>5,139,346</u>	<u>11,432,726</u>	<u>16,572,072</u>
OPERATING INCOME (LOSS)	(946,078)	1,180,004	233,926
NONOPERATING REVENUES			
Interest income	22,523	7,121	29,644
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(923,555)	1,187,125	263,570
TRANSFERS IN	-	-	-
TRANSFERS OUT	-	-	-
CHANGE IN NET ASSETS	(923,555)	1,187,125	263,570
NET ASSETS			
Beginning of year	1,960,382	2,260,222	4,220,604
End of year	<u>\$ 1,036,827</u>	<u>\$ 3,447,347</u>	<u>\$ 4,484,174</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2012
CASH FLOWS FROM OPERATING ACTIVITIES			
Premiums received from employer	\$ 4,075,762	\$ 9,164,131	\$ 13,239,893
Premiums received from employees	-	1,601,897	1,601,897
Premiums received from retirees and others	-	1,045,690	1,045,690
Receipts from subrogations	117,506	20,255	137,761
Claim refunds received	-	-	-
Miscellaneous cash receipts	-	-	-
Deposits in escrows returned	-	-	-
Claims and judgments paid	(2,737,867)	(9,431,852)	(12,169,719)
Administrative fees paid	(39,094)	(354,721)	(393,815)
Insurance premiums paid	(1,386,500)	(1,919,269)	(3,305,769)
Miscellaneous expenses paid	-	(14,026)	(14,026)
Amounts paid to other funds	-	-	-
Amounts received from other funds	-	-	-
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	29,807	112,105	141,912
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	(13,639,604)	(3,115)	(13,642,719)
Maturities of investments	13,623,718	-	13,623,718
Interest received	22,523	7,121	29,644
NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES	6,637	4,006	10,643
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	36,444	116,111	152,555
CASH AND CASH EQUIVALENTS			
Beginning of year	1,973,224	1,585,586	3,558,810
End of year	\$ 2,009,668	\$ 1,701,697	\$ 3,711,365

(Continued)

RECONCILIATION TO BALANCE SHEET

Cash and Cash Equivalents	\$ 1,995,597	\$ 1,701,697	\$ 3,697,294
Share of Pooled Assets - General Pool	14,071	-	14,071
TOTAL	<u>\$ 2,009,668</u>	<u>\$ 1,701,697</u>	<u>\$ 3,711,365</u>

RECONCILIATION OF OPERATING INCOME
(LOSS) TO NET CASH PROVIDED (USED) BY
OPERATING ACTIVITIES:

Operating income (loss)	\$ (946,078)	\$ 1,180,004	\$ 233,926
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	53,824	(8,397)	45,427
Increase (decrease) in:			
accounts payable	(19,119)	186,554	167,435
due to other funds	-	-	-
claims payable	941,180	(465,299)	475,881
other liabilities	-	(780,757)	(780,757)
Net adjustments	<u>975,885</u>	<u>(1,067,899)</u>	<u>(92,014)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>\$ 29,807</u>	<u>\$ 112,105</u>	<u>\$ 141,912</u>

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COMBINING STATEMENTS AGENCY FUNDS

Agency 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.
- **Traffic Camera Fines** – used to collect fines related to the Redflex traffic light photo-enforcement program.
- **School Bus Safety Program** – used to account for fines related to the School Bus Safety program (on board traffic cameras).
- **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.

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.

NARCOTICS SEIZURE FUND

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2012

	<u>TAX COLLECTOR</u>	<u>SHERIFF'S ACCOUNT</u>	<u>INMATE DEPOSIT</u>	<u>PROPERTY AND EVIDENCE</u>	<u>NARCOTICS SEIZURE</u>	<u>COMBINED TOTALS JUNE 30, 2012</u>
ASSETS						
Cash and cash equivalents	\$ 20,849,656	\$ 6,088,434	\$ 397,245	\$ -	\$ -	\$ 27,335,335
Share of pooled assets - General Pool	-	-	-	380,210	-	380,210
Share of pooled assets - Bureau Pool	49,527,496	-	-	-	-	49,527,496
Investments	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	<u>70,377,152</u>	<u>6,088,434</u>	<u>397,245</u>	<u>380,210</u>	<u>-</u>	<u>77,243,041</u>
LIABILITIES						
Liabilities						
Accounts payable	-	-	-	-	-	-
Due to other funds	-	-	70,924	-	-	70,924
Due to taxing bodies and others	70,377,152	6,088,434	326,321	380,210	-	77,172,117
Total Liabilities	<u>70,377,152</u>	<u>6,088,434</u>	<u>397,245</u>	<u>380,210</u>	<u>-</u>	<u>77,243,041</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2012

	TAX COLLECTOR	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	NARCOTICS SEIZURE	COMBINED TOTALS JUNE 30, 2012
ADDITIONS						
Tax, fines, commissions and other fees	\$ 760,378,711	\$ -	\$ -	\$ 261,831	\$ -	\$ 760,640,542
Deposits:						
Sheriff's sales	-	11,405,145	-	-	-	11,405,145
Garnishments	-	3,752,160	-	-	-	3,752,160
Inmate deposits	-	-	1,149,926	-	-	1,149,926
Other	-	442,073	-	13,256	-	455,329
Amounts received from other funds	-	-	-	-	-	-
Interest	1,988,675	18,330	1,226	159	8	2,008,398
Total Additions	762,367,386	15,617,708	1,151,152	275,246	8	779,411,500
REDUCTIONS						
Deposits Settled To:						
Sheriff's General Fund	88,672,665	5,022,163	-	-	16,971	93,711,799
Taxing bodies and others	676,172,996	1,071,868	21,680	-	-	677,266,544
Litigants/defendants	-	4,254,638	-	-	-	4,254,638
Attorneys, appraisers, and others	-	5,141,664	-	-	-	5,141,664
Other Reductions:						
Commissary Sales Fund	-	-	752,336	-	-	752,336
Inmate withdrawals	-	-	355,617	-	-	355,617
Amounts paid to other funds	-	18,990	366	-	-	19,356
Amounts abandoned to State	-	-	-	-	-	-
Bank service charges	-	-	-	-	-	-
Total Reductions	764,845,661	15,509,323	1,129,999	-	16,971	781,501,954
NET CHANGE IN DEPOSIT BALANCES	(2,478,275)	108,385	21,153	275,246	(16,963)	(2,090,454)
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS						
BEGINNING OF YEAR	72,855,427	5,980,049	376,092	104,964	16,963	79,333,495
END OF YEAR	\$ 70,377,152	\$ 6,088,434	\$ 397,245	\$ 380,210	\$ -	\$ 77,243,041

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

**AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Balance</u> <u>June 30, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2012</u>
ASSETS				
Cash and cash equivalents	\$ 27,070,548	\$ 17,384,162	\$ (17,119,375)	\$ 27,335,335
Share of pooled assets - General Pool	121,927	275,246	(16,963)	380,210
Share of pooled assets - Bureau Pool	52,141,020	761,752,084	(764,365,608)	49,527,496
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Accrued interest	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>79,333,495</u>	<u>779,411,492</u>	<u>(781,501,946)</u>	<u>77,243,041</u>
LIABILITIES				
Liabilities				
Due to other funds	54,401	70,924	(54,401)	70,924
Due to taxing bodies and others	79,279,094	779,340,568	(781,447,545)	77,172,117
Total Liabilities	<u>79,333,495</u>	<u>779,411,492</u>	<u>(781,501,946)</u>	<u>77,243,041</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**COMBINING SCHEDULE OF FIDUCIARY NET ASSETS
TAX COLLECTOR AGENCY FUNDS
June 30, 2012 and 2011**

	<u>MISCELLANEOUS FEES</u>	<u>CRIMINAL CASH BONDS</u>	<u>SIS CRIMINAL JUSTICE FEES</u>	<u>FINES</u>
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Share of Bureau Pool	105,590	1,825,206	72,002	1,757,016
Investments	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>105,590</u>	<u>1,825,206</u>	<u>72,002</u>	<u>1,757,016</u>
LIABILITIES				
				\$
Due to taxing bodies and others	105,590	1,825,206	72,002	1,757,016
Due to other funds	-	-	-	-
TOTAL LIABILITIES	<u>105,590</u>	<u>1,825,206</u>	<u>72,002</u>	<u>1,757,016</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TRAFFIC CAMERA FINES	SCHOOL BUS SAFETY PROGRAM	PROPERTY TAX	SALES TAX	LA OFFSET	TOTALS	
					JUNE 30, 2012	JUNE 30, 2011
\$ 20,747,102	\$ 22,623	\$ -	\$ -	\$ 79,931	\$ 20,849,656	\$ 20,714,407
-	-	4,341,628	41,426,054	-	49,527,496	52,141,020
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>20,747,102</u>	<u>22,623</u>	<u>4,341,628</u>	<u>41,426,054</u>	<u>79,931</u>	<u>70,377,152</u>	<u>72,855,427</u>
20,747,102	22,623	4,341,628	41,426,054	79,931	70,377,152	72,855,427
-	-	-	-	-	-	-
<u>20,747,102</u>	<u>22,623</u>	<u>4,341,628</u>	<u>41,426,054</u>	<u>79,931</u>	<u>70,377,152</u>	<u>72,855,427</u>
<u>\$ -</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 DEPOSIT BALANCES
DUE TO TAXING BODIES AND OTHERS
TAX COLLECTOR AGENCY FUNDS
For the Years Ended June 30, 2012 and 2011

	MISCELLANEOUS FEES	CRIMINAL CASH BONDS	SIS CRIMINAL JUSTICE FEES	PINES
DUE TO TAXING BODIES AND OTHERS, BEGINNING OF PERIOD	\$ 242,562	\$ 1,699,989	\$ 94,132	\$ 1,554,715
COLLECTIONS				
Ad valorem taxes - current	-	-	-	-
Ad valorem taxes - prior years	-	-	-	-
Ad valorem taxes - protested	-	-	-	-
State revenue sharing	-	-	-	-
Sales taxes	-	-	-	-
Licenses - occupational, etc	-	-	-	-
Pines, forfeitures and criminal costs	-	-	-	13,340,676
Bonds and bond fees	-	437,561	170,615	-
Notices, costs, fees, etc	1,303,492	-	-	-
Interest and other	331	2,138	140	1,983
Refunds	-	-	-	-
Amounts received on Due from other funds	-	-	-	465,957
TOTAL COLLECTIONS	1,303,823	439,699	170,755	13,808,616
DISTRIBUTIONS				
STATE				
LA Dept. of Wildlife and Fisheries	-	-	-	369
LA Dept. of Public Safety	-	-	-	39,350
LA Dept. of the Treasury (CMIS)	-	-	-	231,945
LA Dept. of the Treasury (East Jeff Levee District)	-	-	-	-
LA Dept. of Transportation (Crescent City Connection)	-	-	-	7,
LA Tax Commission	-	-	-	-
JEFFERSON PARISH				
Assessor	-	-	-	-
Clerk of Court	-	-	25,352	1,135,471
Coroner	-	-	-	47,801
Council	-	2,138	-	7,931,250
District Attorney	246,998	-	93,468	1,525,845
Hospital District No. 1	-	-	-	-
Hospital District No. 2	-	-	-	-
Public School System	-	-	-	129,589
Sheriff	452,802	-	48,713	1,026,040
LOCAL MUNICIPALITIES				
City of Gretna	-	-	-	11
City of Hamman	-	-	-	325
City of Kenner	-	-	-	3,220
City of Westwego	-	-	-	237
City of New Orleans	-	-	-	-
Town of Jean Lafitte	-	-	-	7
Town of Grand Isle	-	-	-	-
OTHER				
New Orleans Aviation Board	-	-	-	-
GNO Parkway Commission	-	-	-	1,162
LCLC (Criminal Victims Relief)	-	-	-	193,061
Indigent Defender Board	246,998	-	25,352	1,244,366
24th Judicial Court	493,997	-	-	-
East Jefferson Levee District	-	-	-	-
West Jefferson Levee District	-	-	-	-
Grand Isle Independent Levee District	-	-	-	-
Lafitte Area Independent Levee District	-	-	-	-
Grand Isle Port Commission	-	-	-	-
State Pension Plans	-	-	-	-
Crime Stoppers, Inc.	-	-	-	53,611
Refunds to taxpayers	-	312,344	-	32,648
Refunds to taxfree shoppers	-	-	-	-
Notices, costs, fees, etc	-	-	-	-
Amounts paid on Due to other funds	-	-	-	-
TOTAL DISTRIBUTIONS	1,440,795	314,482	192,885	13,606,315
DUE TO TAXING BODIES AND OTHERS, END OF PERIOD	\$ 105,590	\$ 1,825,206	\$ 72,002	\$ 1,757,016

TRAFFIC CAMERA FINES	SCHOOL BUS SAFETY PROGRAM	PROPERTY TAX	SALES TAX	LA OFFSET	TOTALS	
					JUNE 30, 2012	JUNE 30, 2011
\$ 20,648,992	\$ 26,399	\$ 7,809,967	\$ 40,739,655	\$ 39,016	\$ 72,855,427	\$ 69,371,427
-	-	313,908,123	-	-	313,908,123	301,005,400
-	-	5,802,819	-	-	5,802,819	5,818,875
-	-	-	-	-	-	-
-	-	8,518,900	-	-	8,518,900	8,772,064
-	-	-	399,380,195	-	399,380,195	400,350,704
-	-	-	11,571,847	-	11,571,847	11,065,890
7,931	137,500	-	-	379,198	13,865,305	14,761,757
-	-	-	-	-	608,176	609,538
-	-	1,388,600	3,787	-	2,695,879	2,917,930
90,179	96	1,848,517	44,893	398	1,988,675	1,852,421
-	-	1,819,581	1,741,929	-	3,561,510	3,570,341
-	-	-	-	-	465,957	-
98,110	137,596	333,286,540	412,742,651	379,596	762,367,386	750,724,920
-	-	-	-	-	369	213
-	-	-	-	-	39,350	35,798
-	-	-	-	-	221,945	222,922
-	-	8,855,787	-	-	8,855,787	8,827,094
-	-	-	-	-	7	-
-	-	26,035	-	-	26,035	26,441
-	-	-	-	-	-	-
-	-	2,852,214	-	-	2,852,214	2,861,086
-	-	36,580	-	-	1,197,403	1,142,003
-	-	4,985,119	-	-	5,032,920	4,955,325
-	-	196,986,239	149,413,480	-	354,353,107	341,043,419
-	-	-	-	-	1,866,311	1,970,529
-	-	3	-	-	3	1
-	-	49	-	-	49	1
-	-	73,561,517	156,858,111	-	230,549,217	228,979,627
-	-	29,025,901	58,119,209	-	88,672,665	87,873,881
-	-	-	6,740,700	-	6,740,711	7,202,836
-	-	-	1,497,183	-	1,497,508	1,519,299
-	-	-	30,960,211	-	30,963,431	31,105,392
-	-	-	1,916,490	-	1,916,727	1,958,639
-	-	-	685,006	-	685,006	717,527
-	-	-	136,477	-	136,484	139,049
-	-	-	434,448	-	434,448	643,415
-	-	-	685,006	-	685,006	717,446
-	-	-	-	-	1,162	2,442
-	-	-	-	-	193,061	177,279
-	-	-	-	-	1,516,716	1,615,860
-	-	-	-	-	493,997	396,573
-	-	-	-	-	-	-
-	-	5,217,013	-	-	5,217,013	5,264,123
-	-	173,265	-	-	173,265	158,575
-	-	217,250	-	-	217,250	-
-	-	181,082	-	-	181,082	167,264
-	-	9,337,038	-	-	9,337,038	9,039,101
-	-	-	-	-	53,611	61,009
-	1,020	5,299,787	1,741,929	-	7,387,728	5,866,117
-	-	-	784,293	-	784,293	719,511
-	13,076	-	2,083,709	-	2,096,785	1,831,123
-	127,276	-	-	338,681	465,957	-
-	141,372	336,754,879	412,056,252	338,681	764,845,661	747,340,920
\$ 20,747,102	\$ 22,623	\$ 4,341,628	\$ 41,426,054	\$ 79,931	\$ 70,377,152	\$ 72,855,427

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*INDIVIDUAL FUND
STATEMENTS AND SCHEDULES
MAJOR GOVERNMENTAL FUNDS*

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF REVENUES
ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2013

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
TAXES						
Ad valorem taxes	\$ 26,767,993	\$ -	\$ 26,767,993	\$ 26,770,000	\$ (2,007)	\$ 26,920,000
Sales and use taxes	20,922,633	298,732	21,221,365	20,530,000	691,365	20,715,500
	<u>47,690,626</u>	<u>298,732</u>	<u>47,989,358</u>	<u>47,300,000</u>	<u>689,358</u>	<u>47,235,500</u>
INTERGOVERNMENTAL						
Federal						
Federal grants	1,423,014	-	1,423,014	1,310,000	113,014	1,425,000
State						
State grants	-	-	-	-	-	-
State revenue sharing	1,305,506	-	1,305,506	1,105,500	6	1,311,000
State supplemental pay	5,039,267	-	5,039,267	5,066,000	(26,733)	5,398,000
Basic training and other	-	-	-	-	-	42,500
Video poker allocations	1,776,197	-	1,776,197	1,750,000	26,197	1,810,000
Local						
Reimbursed salaries						
Airport and other details	3,655,465	-	3,655,465	3,360,000	295,465	3,700,000
Other	2,872,503	-	2,872,503	2,910,500	(37,997)	4,065,000
Reimbursed expenditures	168,688	-	168,688	218,000	(49,312)	218,000
	<u>16,240,640</u>	<u>-</u>	<u>16,240,640</u>	<u>13,920,000</u>	<u>2,320,640</u>	<u>18,169,500</u>
SERVICE CHARGES, FEES, AND COMMISSIONS						
Commissions						
Taxes, licenses, etc.	36,688,715	382,797	37,071,512	36,859,108	212,012	37,324,870
Fines, forfeitures, etc.	840,381	-	840,381	764,000	76,381	910,000
Other	5,511,000	-	5,511,000	5,218,500	292,500	4,670,000
Civil and criminal fees	3,482,684	-	3,482,684	3,461,250	21,434	2,996,750
Court attendance fees	225,522	-	225,522	222,500	3,022	225,000
Housing state prisoners	889,967	-	889,967	800,000	89,967	850,000
Transportation of prisoners	238,592	-	238,592	230,000	8,592	295,000
Feeding and keeping of prisoners	1,270,661	-	1,270,661	1,283,800	(12,799)	1,383,400
Rentals	58,795	-	58,795	59,000	(205)	57,000
Insurance Premiums	26,145	-	26,145	26,500	(355)	27,000
	<u>49,232,462</u>	<u>382,797</u>	<u>49,615,259</u>	<u>48,924,658</u>	<u>690,609</u>	<u>48,949,020</u>
INTEREST	<u>58,821</u>	<u>(12,103)</u>	<u>46,718</u>	<u>28,500</u>	<u>18,218</u>	<u>40,500</u>
MISCELLANEOUS						
Public assignments	915,101	-	915,101	910,000	5,101	890,000
Subrogations and claims	956,793	-	956,793	1,060,000	(103,207)	518,000
Equipment usage	1,094,036	-	1,094,036	1,125,000	(40,964)	1,165,000
Other	509,776	-	509,776	435,000	74,776	810,000
	<u>3,465,706</u>	<u>-</u>	<u>3,465,706</u>	<u>3,530,000</u>	<u>(64,294)</u>	<u>3,181,000</u>
TOTAL REVENUES	<u>\$ 116,688,255</u>	<u>\$ 669,426</u>	<u>\$ 117,357,681</u>	<u>\$ 115,703,150</u>	<u>\$ 1,654,531</u>	<u>\$ 117,375,520</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, 2012

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
EXPENDITURES						
Public Safety						
Executive						
Current						
Salaries and benefits	\$ 822,293	\$ 20,988	\$ 843,279	\$ 832,250	\$ 8,971	\$ 850,000
General operating expenditures	128,081	(23)	128,056	148,500	20,444	174,250
Materials and supplies	5,716	-	5,716	7,500	1,784	13,500
Travel	4,342	(1,039)	3,303	8,000	4,697	8,000
Programs and activities	-	-	-	-	-	-
Capital outlay	326	-	326	1,500	1,174	10,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>960,758</u>	<u>19,922</u>	<u>980,680</u>	<u>1,017,750</u>	<u>37,070</u>	<u>1,055,750</u>
Civil and Support Services						
Current						
Salaries and benefits	7,642,987	220,937	7,863,924	7,988,500	124,576	8,295,500
General operating expenditures	3,293,390	9,809	3,303,199	3,596,250	293,051	3,165,500
Materials and supplies	648,730	(48,977)	599,753	597,500	(2,253)	585,250
Travel	79	-	79	8,000	7,921	24,000
Programs and activities	-	-	-	-	-	-
Capital outlay	182,627	(33,228)	149,399	217,500	68,101	196,500
Intergovernmental	-	-	-	-	-	30,000
Debt Service	-	-	-	-	-	-
	<u>11,767,813</u>	<u>148,541</u>	<u>11,916,354</u>	<u>12,407,750</u>	<u>491,395</u>	<u>12,296,750</u>
Finance and Administrative						
Current						
Salaries and benefits	3,787,413	94,192	3,881,605	3,983,750	102,145	3,688,750
General operating expenditures	1,656,916	19,582	1,676,498	1,827,250	150,752	2,089,000
Materials and supplies	522,099	(19,324)	502,775	578,250	75,675	394,250
Travel	19,130	(1,283)	17,847	21,500	3,653	18,000
Programs and activities	-	-	-	-	-	-
Capital outlay	818,245	55,498	873,743	862,500	(11,243)	512,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>6,803,803</u>	<u>148,465</u>	<u>6,952,268</u>	<u>7,273,250</u>	<u>320,982</u>	<u>6,702,500</u>
Fleet						
Current						
Salaries and benefits	1,537,189	34,123	1,571,312	1,589,750	18,438	1,556,500
General operating expenditures	3,205,117	1	3,205,118	3,230,750	25,632	3,165,500
Materials and supplies	4,906,567	(61,270)	4,845,297	4,889,000	43,703	4,830,000
Travel	1,119	-	1,119	7,000	5,881	7,000
Programs and activities	-	-	-	-	-	-
Capital outlay	1,614,409	402,129	2,016,538	2,225,000	208,462	2,150,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>11,264,401</u>	<u>374,983</u>	<u>11,639,384</u>	<u>11,941,500</u>	<u>302,116</u>	<u>11,509,000</u>
Revenue and Taxation						
Current						
Salaries and benefits	2,366,763	55,957	2,422,720	2,508,250	85,530	2,480,250
General operating expenditures	926,057	115,691	1,041,748	1,335,000	192,252	1,024,000
Materials and supplies	13,413	8,500	21,913	20,500	(1,413)	18,500
Travel	5,359	114	5,473	6,750	1,277	5,750
Programs and activities	-	-	-	-	-	-
Capital outlay	5,600	-	5,600	7,500	1,900	12,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>3,317,192</u>	<u>180,262</u>	<u>3,497,454</u>	<u>3,778,000</u>	<u>280,546</u>	<u>3,541,000</u>

(Continued)

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, 2012

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
Operations						
Current						
Salaries and benefits	20,512,612	436,532	20,949,144	21,053,250	104,106	19,561,500
General operating expenditures	381,939	7	381,946	400,000	16,054	369,500
Materials and supplies	19,901	-	19,901	23,500	3,599	13,500
Travel	6,367	350	6,717	14,750	8,033	10,750
Programs and activities	-	-	-	-	-	-
Capital outlay	19,029	-	19,029	21,000	1,971	20,250
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>20,941,848</u>	<u>436,889</u>	<u>21,378,737</u>	<u>21,514,500</u>	<u>135,763</u>	<u>19,973,500</u>
Special Operations						
Current						
Salaries and benefits	3,314,880	92,009	3,406,889	3,697,500	290,611	3,232,500
General operating expenditures	150,108	(4,310)	145,598	280,250	134,652	378,250
Materials and supplies	121,855	1,572	123,427	155,750	32,323	143,250
Travel	9,059	-	9,059	33,250	24,191	55,750
Programs and activities	-	-	-	-	-	-
Capital outlay	87,821	-	87,821	96,000	8,179	36,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>3,683,723</u>	<u>89,071</u>	<u>3,772,794</u>	<u>4,252,750</u>	<u>489,956</u>	<u>3,845,750</u>
Technical Services						
Current						
Salaries and benefits	10,125,343	231,466	10,356,809	10,617,000	260,191	10,651,500
General operating expenditures	721,354	5,544	726,898	938,750	211,852	820,000
Materials and supplies	313,152	(34,185)	278,967	302,500	23,533	270,000
Travel	39,593	5,481	45,074	51,750	6,676	28,750
Programs and activities	-	-	-	-	-	-
Capital outlay	88,305	(271)	88,034	127,500	39,466	72,500
Intergovernmental	30,000	-	30,000	30,000	-	-
Debt Service	-	-	-	-	-	-
	<u>11,317,747</u>	<u>208,035</u>	<u>11,525,782</u>	<u>12,067,500</u>	<u>541,718</u>	<u>11,842,750</u>
Interval Management						
Current						
Salaries and benefits	1,338,586	36,894	1,375,480	1,428,250	52,770	1,395,000
General operating expenditures	120,834	2	120,836	179,500	58,664	174,750
Materials and supplies	114,847	90,587	205,434	225,500	20,066	253,000
Travel	2,024	-	2,024	13,250	11,226	13,500
Programs and activities	-	-	-	-	-	-
Capital outlay	149,284	-	149,284	160,500	11,216	11,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>1,725,571</u>	<u>127,483</u>	<u>1,853,058</u>	<u>2,007,000</u>	<u>153,942</u>	<u>1,847,250</u>
Criminal Investigations						
Current						
Salaries and benefits	10,577,765	262,389	10,840,154	11,152,000	311,846	10,950,250
General operating expenditures	524,474	(435)	524,039	535,250	11,211	424,750
Materials and supplies	20,535	-	20,535	26,000	5,465	26,000
Travel	16,801	757	17,558	19,500	1,942	16,500
Programs and activities	-	-	-	-	-	-
Capital outlay	22,602	1,105	23,707	29,000	5,293	41,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>11,162,177</u>	<u>263,816</u>	<u>11,423,993</u>	<u>11,761,750</u>	<u>315,757</u>	<u>11,459,000</u>

(Continued)

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, 2011

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
Special Investigations						
Current						
Salaries and benefits	4,595,905	113,530	4,709,435	4,822,250	112,815	4,637,750
General operating expenditures	171,966	786	172,752	187,500	14,748	176,750
Materials and supplies	2,718	375	3,093	10,500	7,407	10,500
Travel	2,677	-	2,677	7,000	4,323	7,000
Programs and activities	-	-	-	-	-	-
Capital outlay	1,266	(486)	780	10,000	9,220	10,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,774,532</u>	<u>114,205</u>	<u>4,888,737</u>	<u>5,037,250</u>	<u>148,513</u>	<u>4,842,000</u>
Narcotics						
Current						
Salaries and benefits	3,691,126	102,530	3,793,656	4,209,250	415,594	4,316,000
General operating expenditures	260,529	6,933	267,462	288,750	21,288	238,500
Materials and supplies	20,892	(800)	20,092	25,000	4,908	29,000
Travel	2,042	-	2,042	10,000	7,958	10,000
Programs and activities	-	-	-	-	-	-
Capital outlay	57,728	-	57,728	60,000	2,272	-
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,032,317</u>	<u>108,663</u>	<u>4,140,980</u>	<u>4,593,000</u>	<u>452,020</u>	<u>4,593,500</u>
Corrections						
Current						
Salaries and benefits	19,126,752	464,552	19,591,304	20,293,730	702,446	19,325,750
General operating expenditures	2,192,785	(720)	2,192,065	2,286,500	94,435	2,549,605
Materials and supplies	57,144	-	57,144	76,000	18,856	51,750
Travel	4,246	1,968	6,214	11,500	5,286	11,500
Programs and activities	-	-	-	-	-	-
Capital outlay	9,387	1,181	10,568	15,000	4,432	32,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>21,390,314</u>	<u>466,981</u>	<u>21,857,295</u>	<u>22,682,730</u>	<u>825,455</u>	<u>21,978,105</u>
Grand Totals						
Current						
Salaries and benefits	\$ 89,439,614	\$ 2,166,097	\$ 91,605,711	\$ 94,195,750	\$ 2,590,039	\$ 90,941,250
General operating expenditures	13,735,550	152,665	13,888,215	15,134,250	1,246,035	14,750,355
Materials and supplies	6,767,569	(63,722)	6,703,847	6,939,500	235,653	6,438,500
Travel	112,838	6,348	119,186	212,250	93,064	216,500
Programs and activities	-	-	-	-	-	-
Capital outlay	3,056,629	425,928	3,482,557	3,833,000	350,443	3,105,250
Intergovernmental	30,000	-	30,000	30,000	-	30,000
Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 113,142,200</u>	<u>\$ 2,687,316</u>	<u>\$ 115,829,516</u>	<u>\$ 120,344,750</u>	<u>\$ 4,515,234</u>	<u>\$ 115,481,855</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

FEDERAL GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GRANT TO DATE
FOR THE YEAR ENDED JUNE 30, 2012

	PRIOR YEARS ACTUAL	CURRENT YEAR ACTUAL	GRANT TO DATE ACTUAL	GRANT BUDGET	OVER (UNDER)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,715,113	4,391,884	11,106,997	15,931,408	(4,824,411)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>6,715,113</u>	<u>4,391,884</u>	<u>11,106,997</u>	<u>15,931,408</u>	<u>(4,824,411)</u>
EXPENDITURES					
Public Safety					
Current					
Salaries and benefits	2,414,599	1,202,641	3,617,240	5,054,668	(1,437,428)
General operating expenditures	3,224,296	1,994,862	5,219,158	7,506,176	(2,287,018)
Materials and supplies	57,916	46,741	104,657	218,289	(113,632)
Cost of goods sold	-	-	-	-	-
Travel	68,400	28,599	96,999	162,534	(65,555)
Programs and activities	313,436	152,200	465,636	568,572	(102,936)
Miscellaneous	-	-	-	-	-
Capital outlay	636,466	1,026,041	1,662,507	2,480,349	(817,842)
Intergovernmental	-	-	-	-	-
TOTAL EXPENDITURES	<u>6,715,113</u>	<u>4,451,084</u>	<u>11,166,197</u>	<u>15,990,608</u>	<u>(4,824,411)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(59,200)</u>	<u>(59,200)</u>	<u>(59,200)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	59,200	59,200	59,200	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>59,200</u>	<u>59,200</u>	<u>59,200</u>	<u>-</u>
NET CHANGE IN NET ASSETS	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
Beginning of year		26	26		
End of year		<u>\$ 26</u>	<u>\$ 26</u>		

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

**COMMUNICATIONS RESERVE CAPITAL PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2012**

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR ACTUAL</u>	<u>PROJECT TO DATE</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	35,911,413	747,041	36,658,454
Service charges, fees, and commissions	-	-	-
Fines and Forfeitures	-	-	-
Interest	2,094,671	2,492	2,097,163
Miscellaneous	-	-	-
TOTAL REVENUES	<u>38,006,084</u>	<u>749,533</u>	<u>38,755,617</u>
EXPENDITURES			
Public Safety			
Capital Outlay			
Finance and Administration			
Computer supplies and licenses	928,604	585,800	1,514,404
Professional services	2,332,285	866,821	3,199,106
Miscellaneous	11,100	-	11,100
Construction	2,398,024	-	2,398,024
Equipment	46,428,677	-	46,428,677
TOTAL EXPENDITURES	<u>52,098,690</u>	<u>1,452,621</u>	<u>53,551,311</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(14,092,606)</u>	<u>(703,088)</u>	<u>(14,795,694)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	19,503,899	-	19,503,899
Transfers out	(663,352)	-	(663,352)
TOTAL OTHER FINANCING SOURCES (USES)	<u>18,840,547</u>	<u>-</u>	<u>18,840,547</u>
NET CHANGE TO FUND BALANCES	<u>\$ 4,747,941</u>	<u>(703,088)</u>	<u>\$ 4,044,853</u>
FUND BALANCE			
Beginning of year		4,747,941	
End of year		<u>\$ 4,044,853</u>	

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

BUILDINGS AND IMPROVEMENTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2012

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	608,998	39,573	648,571
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	3,402,543	7,386	3,409,929
Miscellaneous	-	356,877	356,877
TOTAL REVENUES	4,011,541	403,836	4,415,377
EXPENDITURES			
Capital outlay			
Public Safety			
Civil and Support			
Computer supplies and licenses	-	-	-
Professional services	3,456,036	306,048	3,762,084
Land and improvements	-	-	-
Construction	36,259,228	2,096,789	38,356,017
Equipment	1,149,404	71,227	1,220,631
Miscellaneous	-	-	-
Bond Issue Cost	1,184	-	1,184
TOTAL EXPENDITURES	40,865,852	2,474,064	43,339,916
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(36,854,311)	(2,070,228)	(38,924,539)
OTHER FINANCING SOURCES (USES)			
Transfers in	32,030,000	3,500,000	35,530,000
Transfers out	(18,000,000)	-	(18,000,000)
Proceeds from sale of bonds	30,004,604	-	30,004,604
Bond issuance costs	(232,470)	-	(232,470)
TOTAL OTHER FINANCING SOURCES (USES)	43,802,134	3,500,000	47,302,134
NET CHANGE IN FUND BALANCES	\$ 6,947,823	1,429,772	\$ 8,377,595
FUND BALANCE			
Beginning of year		6,947,823	
End of year		\$ 8,377,595	

OTHER INFORMATION

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
 For The Year Ended June 30, 2012

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
FEDERAL AWARDS					
OBJECT PROGRAMS:					
U.S. DEPARTMENT OF JUSTICE					
Bureau of Justice Administration					
Edward Byrne Memorial Justice Assistance Grant- 2009	16.738	2009-DJ-BX-0992	1-Oct-08	30-Sep-12	283,700
Justice Assistance Grant - 2009 ARAA Recovery Program	16.804	2009-SB-09-2756	1-Sep-09	28-Feb-13	1,167,477
Edward Byrne Memorial Justice Assistance Grant- 2010	16.738	2010-DJ-BX-1610	1-Oct-09	30-Sep-13	278,209
Edward Byrne Memorial Justice Assistance Grant- 2011	16.738	2011-DJ-BX-2163	1-Oct-10	30-Sep-14	224,191
Federal Bureau of Investigation					
Joint Terrorism Task Force 10/11	16.Unknown	JTTF 10/11	1-Oct-10	30-Sep-11	17,202
Joint Terrorism Task Force 11/12	16.Unknown	JTTF 11/12	1-Oct-11	30-Sep-12	17,202
Greater New Orleans Organized Crime Task Force (GNOVCTF) 10/11	16.Unknown	GNOVCTF 10/11	1-Oct-10	30-Sep-11	17,202
Greater New Orleans Organized Crime Task Force (GNOVCTF) 11/12	16.Unknown	GNOVCTF 11/12	1-Oct-11	30-Sep-12	17,202
IRS-SAR Review Team (SARRT) 2011	16.Unknown	IRS 2011	1-Oct-10	30-Sep-11	20,000
IRS-SAR Review Team (SARRT) 2012	16.Unknown	IRS 2012	1-Oct-11	30-Sep-12	20,000
New Orleans Violent Crime Task Force 10/11	16.Unknown	NOVCTF 10/11	1-Oct-10	30-Sep-11	17,202
New Orleans Violent Crime Task Force 11/12	16.Unknown	NOVCTF 11/12	1-Oct-11	30-Sep-12	17,202
USSR-United States Secret Service 11/12	16.Unknown	USSR 11/12	1-Jul-11	30-Jun-12	Unknown
Office of Justice Programs					
FY 11 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012	11-NO-233-AFF	1-Oct-10	30-Sep-11	Unknown
FY 12 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16.012	12-MOR-233-AFF	1-Oct-11	30-Sep-12	Unknown
Justice Management Division					
Organized Crime Drug Enforcement Task Force (OCDETF) #226 FY09	16.Unknown	Various Investigations	16-May-09	30-Sep-09	3,000
Organized Crime Drug Enforcement Task Force (OCDETF) #226 FY10	16.Unknown	Various Investigations	1-Oct-09	30-Sep-09	3,000
Organized Crime Drug Enforcement Task Force (OCDETF) #280 FY10	16.Unknown	Various Investigations	1-Oct-09	30-Sep-10	12,000
Organized Crime Drug Enforcement Task Force (OCDETF) #270 FY11	16.Unknown	OCDETF 270	1-Oct-10	30-Sep-11	24,000
Drug Enforcement Administration					
DEA - State and Local Task Force Overtime Assignments 10/11	16.004	DEA 10/11	1-Oct-09	30-Sep-10	17,202
DEA - State and Local Task Force Overtime Assignments 11/12	16.004	DEA 11/12	1-Oct-10	30-Sep-11	17,202
U.S. Marshall's Office					
Equitable Sharing of Federally Forfeited Property	16.922	LA0260000	1-Jul-11	1-Jun-12	Unknown
District Fugitive Task Force 2011	16.Unknown	FATF-11-0192	6-Oct-10	30-Sep-11	25,300
US Marshall's Overtime 2012	16.Unknown	FATF-12-0192	1-Oct-11	30-Sep-12	25,000
Joint Law Enforcement Operations 2012 - Fuel	16.Unknown	JLEO-12-0192	1-Oct-12	30-Sep-13	1,020
TOTAL - U.S. DEPARTMENT OF JUSTICE					

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2011	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2012	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
2,057	14,093	-	6,513	18,549	18,549	-	18,549
82,807	208,540	-	16,250	142,083	142,083	-	142,083
31,431	35,547	-	-	4,116	4,116	-	4,116
-	4,225	-	175,209	179,434	179,434	-	179,434
<u>116,295</u>	<u>262,405</u>	<u>-</u>	<u>198,072</u>	<u>344,182</u>	<u>344,182</u>	<u>-</u>	<u>344,182</u>
2,137	4,849	-	-	2,712	2,712	-	2,712
-	8,013	-	2,701	10,714	10,714	-	10,714
1,305	5,454	-	-	4,149	4,149	-	4,149
-	18,956	-	1,405	12,361	12,361	-	12,361
4,899	9,970	-	-	5,071	5,071	-	5,071
-	6,687	-	1,905	8,592	8,592	-	8,592
2,782	6,413	-	-	3,631	3,631	-	3,631
-	10,793	-	1,384	12,179	12,179	-	12,179
-	1,500	-	-	1,500	1,500	-	1,500
<u>11,123</u>	<u>64,637</u>	<u>-</u>	<u>2,393</u>	<u>60,909</u>	<u>60,909</u>	<u>-</u>	<u>60,909</u>
2,399	4,498	-	-	2,099	2,099	-	2,099
-	4,531	-	1,883	6,416	6,416	-	6,416
<u>2,399</u>	<u>9,029</u>	<u>-</u>	<u>1,883</u>	<u>8,515</u>	<u>8,515</u>	<u>-</u>	<u>8,515</u>
1,269	1,269	-	-	-	-	-	-
900	900	-	-	-	-	-	-
4,311	4,311	-	-	-	-	-	-
4,420	3,816	-	-	(2,604)	(2,604)	-	(2,604)
<u>10,900</u>	<u>8,296</u>	<u>-</u>	<u>-</u>	<u>(2,604)</u>	<u>(2,604)</u>	<u>-</u>	<u>(2,604)</u>
11,433	26,362	-	-	14,927	14,927	-	14,927
-	38,779	-	71	38,850	38,850	-	38,850
<u>11,433</u>	<u>65,141</u>	<u>-</u>	<u>71</u>	<u>53,777</u>	<u>53,777</u>	<u>-</u>	<u>53,777</u>
-	563,663	-	-	563,663	563,663	-	563,663
6,252	12,322	-	-	6,070	6,070	-	6,070
-	10,050	-	3,880	13,930	13,930	-	13,930
-	1,020	-	-	1,020	1,020	-	1,020
<u>6,252</u>	<u>237,055</u>	<u>-</u>	<u>3,880</u>	<u>584,683</u>	<u>584,683</u>	<u>-</u>	<u>584,683</u>
<u>158,408</u>	<u>996,563</u>	<u>-</u>	<u>211,203</u>	<u>1,049,462</u>	<u>1,049,462</u>	<u>-</u>	<u>1,049,462</u>

JEFFERSON PARISH SHERIFF'S OFFICE
CRETNA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2012

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
SOCIAL SECURITY ADMINISTRATION					
Inmate Incentive Payment Program (PL 100-503) 10/11	96.006	SOC SEC 10/11	1-Jul-10	30-Jan-11	Unknown
Inmate Incentive Payment Program (PL 100-503) 11/12	96.006	SOC SEC 11/12	1-Jul-11	30-Jan-12	Unknown
TOTAL - SOCIAL SECURITY ADMINISTRATION					
U.S. DEPARTMENT OF HOMELAND SECURITY					
TSA K-9 Explosive Detection Team Program 09/10	97.072	DTSA20-03-H-01006	1-Oct-09	30-Sep-10	150,500
TSA K-9 Explosive Detection Team Program 10/11	97.072	DTSA20-03-H-01006	1-Oct-10	30-Sep-11	150,500
TSA K-9 Explosive Detection Team Program 11/12	97.072	DTSA20-03-H-01006	1-Oct-11	30-Sep-12	182,000
TOTAL - US DEPARTMENT OF HOMELAND SECURITY					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
08 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	HOCP9502	1-Jan-08	31-Dec-11	3,123,338
09 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	G09GC0001A	1-Jan-09	31-Dec-11	3,631,910
10 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	G10GC0001A	10-Jan-10	31-Dec-12	3,552,937
11 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	G11GC0001A	1-Jan-11	31-Dec-13	3,523,720
12 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95.001	G12GC0001A	1-Jan-12	31-Dec-14	3,667,570
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY					
U.S. DEPARTMENT OF THE TREASURY					
U.S. Immigration and Customs Enforcement Equitable Sharing of Federally Forfeited Property	14.923	LA0260000	1-Feb-11	1-Feb-10	Unknown
State and Local Law Enforcement Overtime (Operation SLOT) - 09/11	21, Unknown	SLOT 9/11	6-Nov-09	30-Sep-11	Unknown
State and Local Law Enforcement Overtime (Operation SLOT) - 11/12	21, Unknown	SLOT 11/12	1-Oct-11	30-Sep-12	Unknown
TOTAL - U.S. DEPARTMENT OF THE TREASURY					
TOTAL DIRECT PROGRAMS					
PASS-THROUGH AWARDS:					
U.S. DEPARTMENT OF JUSTICE					
Passed Through Louisiana Department of Public Safety and Corrections					
National Criminal History Improvement Program (NCHP/LAAPIS) - FY11/12	16.554	APIS 11-12	1-Jul-11	30-Jun-12	383,460
Passed Through Louisiana Commission on Law Enforcement:					
Human Trafficking Task Force 09/10	16.320	2006-VT-BX-0003	1-Sep-09	31-Aug-11	120,000
Forensic Sciences Improvement Act 2011	16.540	G10-8-005	1-Apr-11	30-Jun-11	37,281
Combination Investigation 2012	16.548	M10-7-005	1-May-11	30-Apr-12	47,714
Combination Investigation 2013	16.588	M11-7-005	1-May-12	30-Apr-13	48,080
Multi-Jurisdictional Task Force	16.738	B09-7-007	1-Apr-10	31-Mar-11	86,000
Multi-Jurisdictional Task Force	16.738	B10-7-008	1-Apr-11	31-Mar-12	80,638
Multi-Jurisdictional Task Force	16.738	B11-7-008	1-Apr-12	31-Mar-13	66,565
DNA Backlog	16.741	2009-DN-BX-K087	1-Oct-09	31-Mar-12	215,346
DNA Backlog	16.741	2010-DN-BX-K099	1-Oct-10	31-Dec-12	238,535
DNA Backlog	16.741	2011-DN-BX-K428	1-Oct-11	30-Jun-13	316,991
TOTAL - U.S. DEPARTMENT OF JUSTICE					

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2011	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2012	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
6,800	6,800	-	-	-	-	-	-
-	88,400	-	10,400	98,800	98,800	-	98,800
6,800	95,200	-	10,400	98,800	98,800	-	98,800
36,189	36,189	-	-	-	-	-	-
-	-	-	105,203	105,203	105,203	-	105,203
36,189	36,189	-	105,203	105,203	105,203	-	105,203
-	-	-	-	-	-	-	-
319,929	347,427	-	-	27,498	27,498	-	27,498
290,921	1,246,841	-	190,017	1,145,932	1,145,932	-	1,145,932
439,513	1,682,050	-	315,403	1,557,940	1,557,940	-	1,557,940
-	226,449	-	495,438	721,907	721,907	-	721,907
1,050,363	3,502,767	-	1,000,873	3,453,277	3,453,277	-	3,453,277
-	15,334	-	-	15,334	15,334	-	15,334
13,234	19,678	-	-	6,444	6,444	-	6,444
-	8,781	-	1,277	10,058	10,058	-	10,058
13,234	43,793	-	1,277	31,836	31,836	-	31,836
13,234	43,793	-	1,277	31,836	31,836	-	31,836
1,264,990	4,674,912	-	1,329,054	4,738,578	4,738,578	-	4,738,578
-	383,460	-	-	383,460	383,460	-	383,460
-	383,460	-	-	383,460	383,460	-	383,460
20,000	10,000	-	-	10,000	10,000	-	10,000
37,281	37,281	-	-	-	-	-	-
-	43,739	-	3,975	47,714	47,714	-	47,714
-	-	-	8,014	8,014	8,014	-	8,014
8,600	8,600	-	-	-	-	-	-
20,102	72,592	-	8,066	60,536	60,536	-	60,536
-	-	-	15,102	15,102	15,102	-	15,102
2,764	24,323	-	-	21,559	21,559	-	21,559
74,987	205,795	-	32,739	163,347	163,347	-	163,347
-	5,500	-	98,595	104,095	104,095	-	104,095
163,734	427,830	-	166,491	430,587	430,587	-	430,587
163,734	811,290	-	166,491	814,047	814,047	-	814,047

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2012

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
FEDERAL HIGHWAY ADMINISTRATION					
Passed Through Louisiana Highway Safety Commission: Louisiana Highway Safety- 10/11	20.601 (M)	2011-30-52	1-Oct-10	30-Sep-11	566,210
Louisiana Highway Safety- 11/12	20.600 (M)	2012-30-33	1-Oct-11	30-Sep-12	357,408
TOTAL - FEDERAL HIGHWAY ADMINISTRATION					
DEPARTMENT OF HOMELAND SECURITY					
Federal Emergency Management Agency:					
Passed Through Louisiana Department of Military Affairs:					
Emergency Assistance (Hurricane IVAN 1548)	97.036 (M)	1548-DR-LA	Project Completion		\$ 222,754
Emergency Assistance (Hurricane KATRINA LA 1603)	97.036 (M)	1603-DR-LA	Project Completion		9,953,335
Emergency Assistance (Hurricane KATRINA LA 1603) - Alternate Project	97.036 (M)	1603-DR-LA	Project Completion		196,466
Emergency Assistance (Hurricane GUSTAV LA 1786)	97.036 (M)	1786-DR-LA	Project Completion		6,186,787
Emergency Assistance (Hurricane IKE LA 1792)	97.036 (M)	1792-DR-LA	Project Completion		621,713
Emergency Assistance (Hurricane LEE LA 4041)	97.036 (M)	4041-DR-LA	Project Completion		134,016
Office of Domestic Preparedness:					
Passed Through New Orleans City Council/New Orleans Police Department FY 08 State Homeland Security Program and 09 UASI					
	97.067 (M)	N/A	Project Completion		623,121
Cops 2007- Coplink	16.Unknown	2007CKWX0037	31-Aug-10	31-Aug-12	5,998,407
FY 09 UASI - Region 1	97.067 (M)	N/A	Project Completion		77,875
Cops 2003 - Region 1	16.710	Unknown	Project Completion		Unknown
Passed Through Louisiana Department of Homeland Security					
FY08 Hazard Mitigation Program (GOHSEP) - Generace Program	97.059	FEMA-1603-DR-LA-0079	9-May-08	30-Jan-10	290,000
FY 08 Homeland Security Grant Program (SHSP) (HELCPTTR)	97.067 (M)	2008-GE-TB-0013	1-Sep-08	15-Dec-11	159,154
FY 08 Homeland Security Grant Program (UASI) (HELCPTTR)	97.067 (M)	2008-GE-TB-0013	1-Sep-08	15-Dec-11	55,000
FY 09 Homeland Security Grant Program (UASI) (HELCPTTR)	97.067 (M)	2009-SS-T9-0059	1-Oct-09	15-Dec-11	194,448
FY 08 Homeland Security Grant Program (UASI) (TCV)	97.067 (M)	2008-GE-TB-0013	1-Sep-08	15-Dec-11	200,000
FY 08 Homeland Security Grant Program (SHSP) (TCV)	97.067 (M)	2008-GE-TB-0013	1-Sep-08	15-Dec-11	55,000
FY 08 Homeland Security Grant Program (SHSP) (IROBOT)	97.067 (M)	2008-GE-TB-0013	17-Feb-12	31-Jul-12	150,133
FY 08 Homeland Security Grant Program (UASI) CIC	97.067 (M)	2008-GE-TB-0013	1-Sep-08	15-Dec-11	200,000
FY 12 Active Shooter MORS	97.067 (M)	2009-SS-T9-0059	1-Oct-09	1-Oct-11	853
FY 12 Harvey Tunnel MORS	97.067 (M)	2009-SS-T9-0059	1-Oct-09	1-Oct-11	1,353
FY 12 Hurricane Conference Atlanta	97.067 (M)	2009-SS-T9-0059	1-Oct-09	1-Oct-11	6,511
TOTAL - DEPARTMENT OF HOMELAND SECURITY					
TOTAL - PASS THROUGH AWARDS					
TOTAL FEDERAL AWARDS					
STATE AWARDS					
JEFFERSON PARISH COMMUNITY JUSTICE AGENCY					
Orca Task Force 10/11	N/A	Orca Task Force 10/11	17-Jul-10	16-Jun-11	100,000
Orca Task Force 11/12	N/A	Orca Task Force 11/12	1-Jul-11	30-Jun-12	100,000
Total					
TOTAL STATE AND LOCAL AWARDS					
GRAND TOTAL					

(Continued)

ACCUMULATED (DEFERRED) REVENUE June 30, 2011	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCUMULATED (DEFERRED) REVENUE June 30, 2012	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
80,306	477,972	-	-	397,666	397,667	-	397,667
-	56,389	-	31,648	88,037	88,037	-	88,037
<u>80,306</u>	<u>534,361</u>	<u>-</u>	<u>31,648</u>	<u>485,703</u>	<u>485,704</u>	<u>-</u>	<u>485,704</u>
-	-	-	-	-	-	-	-
362,355	790	-	362,355	790	-	-	-
35,252	157,874	-	37,014	139,636	139,636	-	139,636
492,209	26	-	492,183	-	-	-	-
48,440	23,109	-	-	(25,371)	(25,371)	-	(25,371)
-	-	-	100,512	100,512	100,512	-	100,512
<u>958,296</u>	<u>181,799</u>	<u>-</u>	<u>992,064</u>	<u>215,567</u>	<u>214,777</u>	<u>-</u>	<u>214,777</u>
111,171	111,171	-	-	-	-	-	-
-	-	-	943,076	943,076	943,076	-	943,076
70,875	70,875	-	-	-	-	-	-
196,035	-	196,035	-	-	(196,035)	196,035	-
<u>378,081</u>	<u>182,046</u>	<u>196,035</u>	<u>943,076</u>	<u>943,076</u>	<u>747,041</u>	<u>196,035</u>	<u>943,076</u>
59,250	59,250	-	-	-	-	-	-
159,154	159,154	-	-	-	-	-	-
55,000	55,000	-	-	-	-	-	-
193,848	194,488	-	640	640	640	-	640
-	200,000	59,200	-	259,200	200,000	59,200	259,200
-	55,000	-	-	55,000	55,000	-	55,000
-	-	-	148,928	148,928	148,928	-	148,928
160,427	200,000	-	-	39,573	39,573	-	39,573
-	853	-	-	853	853	-	853
-	1,353	-	-	1,353	1,353	-	1,353
-	6,577	-	-	6,577	6,577	-	6,577
<u>627,679</u>	<u>931,675</u>	<u>59,200</u>	<u>148,928</u>	<u>512,124</u>	<u>452,924</u>	<u>59,200</u>	<u>512,124</u>
<u>1,964,036</u>	<u>1,795,570</u>	<u>255,235</u>	<u>2,084,068</u>	<u>1,670,787</u>	<u>1,414,742</u>	<u>255,235</u>	<u>1,669,977</u>
<u>2,208,096</u>	<u>2,641,172</u>	<u>255,235</u>	<u>2,282,207</u>	<u>2,970,517</u>	<u>2,714,493</u>	<u>255,235</u>	<u>2,969,728</u>
<u>3,473,086</u>	<u>7,315,443</u>	<u>255,235</u>	<u>3,611,263</u>	<u>7,709,095</u>	<u>7,453,071</u>	<u>255,235</u>	<u>7,708,306</u>
10,616	19,130	-	-	8,514	8,514	-	8,514
-	107,563	-	36,413	137,976	137,976	-	137,976
<u>10,616</u>	<u>120,693</u>	<u>-</u>	<u>36,413</u>	<u>146,490</u>	<u>146,490</u>	<u>-</u>	<u>146,490</u>
<u>10,616</u>	<u>120,693</u>	<u>-</u>	<u>36,413</u>	<u>146,490</u>	<u>146,490</u>	<u>-</u>	<u>146,490</u>
<u>3,483,702</u>	<u>7,436,376</u>	<u>255,235</u>	<u>3,647,676</u>	<u>7,855,585</u>	<u>7,599,561</u>	<u>255,235</u>	<u>7,854,796</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL STATE & LOCAL AWARDS (CONTINUED)
 For The Year Ended June 30, 2012

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	

NOTES TO SCHEDULE:

- A) This schedule was prepared on the accrual basis of accounting. All activity between July 1, 2011 and June 30, 2012 is reflected in the schedule.
- B) In the wake of Hurricanes Katrina and Rita, the Office of Homeland Security made Community Disaster Loans available to local governments. These loans were designed to provide operating funds in the wake of the storms. The Sheriff was approved for \$22,602,120, however, only \$4,000,000 was actually drawn down against these loans. An extension on the repayment of the loans was approved during FYE 6/30/11 and the loans are now due and payable no later than December 19, 2015. The loans continue to accrue interest at the rate of 2.69% per year. The amount due through June 30, 2011 (including accrued interest) is \$6,875,068. This amount is reflected in the long-term liabilities of the Sheriff's Office.
- (1) Amount includes matching share
 (2) Grant called for 75% Federal share, 25% state/local share.
 (3) Award represents the funds to be paid JPSO under a Cooperative Agreement with the State.
 (4) The Parish of Jefferson is the grantee, while the JPSO is one of several agencies providing direct and in-kind services.
- (M) - Represents a "Major" grant under OMB Circular A-133

RECONCILIATION TO GENERAL LEDGER

Total grant revenues per above:	
FY Accrual (Deferral)	(3,483,702)
Grant Assistance Received	7,436,376
CY Accrual (Deferral)	3,647,678
Net Grant Revenues Recognized Per the Schedule	7,600,350

Revenues per General Ledger:

CFDA Number	Grant ID Number	Amount	Fund	Fund Description
1-1-01-41110-0-00-00000	Federal Grants	256,919	TB91	General Fund
1-1-01-41120-0-00-00000	Federal Grants - Pass Through	1,166,095	TB91	General Fund
1-1-13-45110-0-00-00000	Drug Endorsement Fund	578,997	TB13	Drug Endorsement Fund
1-1-20-41320-0-00-40024	Multi-Jurisdictional Task Force Grant	60,556	TB20	Multi-Jurisdictional Task Force Fund
1-1-20-41320-0-00-40025	Multi-Jurisdictional Task Force Grant	15,102	TB20	Multi-Jurisdictional Task Force Fund
1-1-23-41110-0-00-41240	DNA Backlog & Capacity	21,559	TB23	Federal Grant Fund
1-1-23-41110-0-00-41250	DNA Backlog & Capacity	162,547	TB23	Federal Grant Fund
1-1-23-41110-0-00-41260	DNA Backlog & Capacity	104,895	TB23	Federal Grant Fund
1-1-23-41110-0-00-XXXXX	TSA GRANTS	105,207	TB23	Federal Grant Fund
1-1-23-41110-0-00-XXXXX	HIDTA:	3,453,277	TB23	Federal Grant Fund
1-1-23-41110-0-00-XXXXX	HOMELAND SECURITY (SHSP)(UASI) & (GOSHSP):			
41110-0-00-46120		148,928	TB23	Federal Grant Fund
41110-0-00-46110		139,636	TB23	Federal Grant Fund
41110-0-00-46100		55,000	TB23	Federal Grant Fund
41110-0-00-46090		200,000	TB23	Federal Grant Fund
41110-0-00-46070		640	TB23	Federal Grant Fund
1-1-46-41120-0-00-71135	FED GRANT - UASI OR CIC	39,573	TB 46	Holding and Improvement Fund
1-1-40-41120-0-00-47120	FED GRANT - Cops 2007	943,076	TB 40	Communication Reserve Fund
1-1-40-41110-0-00-47100	FED GRANT - Cops 2003 - Region I	(196,035)	TB 40	Communication Reserve Fund
1-1-87-41110-0-00-44200	Recovery Justice Assistance Grants	142,083	TB87	J&J Grant Fund
1-1-87-41110-0-00-44300	Justice Assistance Grants- 2009	18,549	TB87	J&J Grant Fund
1-1-87-41110-0-00-44300	Justice Assistance Grants- 2010	4,116	TB87	J&J Grant Fund
		179,434	TB87	J&J Grant Fund

Total Revenues Per General Ledger	7,600,350
Difference	-

ACCRUED/ (DEFERRED) REVENUE June 30, 2011	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2012	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	

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STATE OF LOUISIANA, PARISH OF JEFFERSON

AFFIDAVIT

**Newell Normand, Sheriff
and Ex-Officio Tax Collector of the Parish of Jefferson**

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

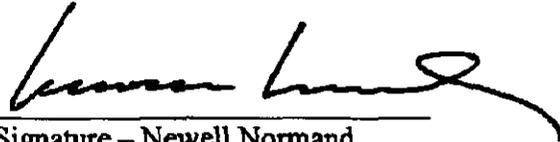
The following information is true and correct:

\$70,377,152 is the amount of cash on hand in the tax collector bank accounts on June 30, 2012;

He further deposed and said:

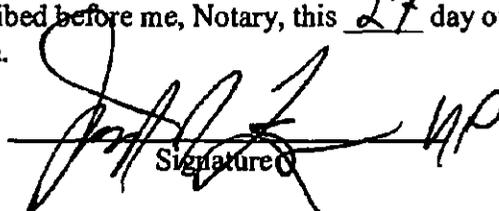
All itemized statements of the amount of taxes collected for tax year 2011, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected for the tax year 2011, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



Signature – Newell Normand
Sheriff of Jefferson Parish

SWORN to and subscribed before me, Notary, this 27 day of December, 2012, in my office in Harvey, Louisiana.



Signature

Joseph J. Lepow (Notary Public), # 12449



Commission

(Continued)

JEFFERSON PARISH SHERIFFS' OFFICE
TAXROLL STATUS REPORT - 2011 TAX ROLL YEAR
AS OF JUNE 30, 2012

Tax Code	Taxing Body	MRIs Levied	Original 2011 Tax Levy	Supplements	Reductions	Adjudicated Supplements	Collectible Tax Roll	Collections Made	Refunds	Refunds To Process	Net Collections	Amount To Be Collected	% of Collectible Tax Roll Not Yet Collected	
01M	Parish - Kenner Only	1.380	\$ 317,813	\$ 57	\$ (2,533)	\$ 697	\$ 318,034	\$ 312,510	\$ (822)	\$ (5)	\$ 311,683	\$ 4,351	1.38%	
02M	Parish of Jefferson	0.690	3,848,048	4,529	(54,718)	6,612	3,802,473	3,760,588	(13,089)	(53)	3,747,457	55,017	1.45%	
03M	Jefferson Library Maintenance	6.500	21,109,997	21,873	(281,597)	37,651	20,887,423	20,657,098	(89,611)	(297)	20,567,291	300,133	1.44%	
04M	Jefferson Health Unit	2.260	7,339,513	7,605	(97,607)	13,056	7,262,267	7,182,199	(24,179)	(103)	7,157,917	104,350	1.44%	
05M	Juvenile Detention Home	3.500	11,368,913	11,778	(151,631)	20,220	11,247,281	11,123,289	(37,465)	(160)	11,065,665	161,616	1.44%	
06C	Coroner - Forensic Facility	1.000	3,247,862	3,385	(43,322)	5,777	3,213,382	3,177,958	(10,704)	(46)	3,167,210	46,172	1.44%	
06M	Coroner - Office	0.560	1,818,635	1,884	(24,260)	3,235	1,799,494	1,779,657	(5,894)	(26)	1,773,637	25,857	1.44%	
07M	Court & Judicial/Community Park	0.820	2,851,867	2,759	(35,518)	4,841	2,823,551	2,594,606	(8,777)	(37)	2,585,792	37,758	1.44%	
09M	Jefferson Special Services District	2.070	5,229,984	5,087	(58,581)	7,764	5,188,254	5,130,916	(17,354)	(63)	5,113,498	72,758	1.40%	
12M	Jefferson Transportation System	2.000	6,495,122	6,730	(86,643)	11,554	6,428,763	6,355,917	(21,407)	(91)	6,334,419	92,344	1.44%	
13M	Jefferson Mobility Impaired Transportation	1.000	3,247,679	3,385	(43,321)	5,777	3,213,399	3,177,978	(10,703)	(46)	3,167,227	46,172	1.44%	
14M	Ambulance Service Dist No. 2	10.150	370,731	149	(4,648)	1,189	367,431	363,666	(219)	-	363,447	3,984	1.08%	
16M	Consolidated Garbage Dist No. 1	2.830	7,116,174	6,955	(77,188)	10,607	7,056,538	6,880,844	(23,727)	(87)	6,857,129	99,408	1.41%	
21M	Jefferson Parish Sheriff	8.280	26,888,807	27,863	(358,701)	47,832	26,606,800	26,313,507	(88,638)	(378)	26,224,492	382,308	1.44%	
23M	Consolidated Sewer District No. 1 (East & West)	3.660	9,280,939	8,994	(99,888)	14,144	9,204,211	9,105,913	(30,691)	(112)	9,075,111	129,100	1.40%	
27M	Eastbank Consolidated Fire Protection District	17.840	26,855,038	13,032	(209,032)	34,118	26,694,156	26,449,451	(80,061)	(218)	26,369,171	324,985	1.22%	
28M	Fire Protection District No. 3	13.770	2,001,954	89	(24,281)	2,540	2,010,312	1,987,273	(10,114)	(110)	1,977,049	33,263	1.65%	
29M	Fire Protection District No. 5	16.580	2,983,714	2,652	(48,820)	9,484	2,847,010	2,800,449	(12,239)	(2)	2,797,208	49,802	1.75%	
30M	Fire Protection District No. 9	20.000	730,502	293	(9,158)	2,363	724,000	718,581	(431)	(0)	718,150	7,850	1.08%	
31M	Fire Protection District No. 6 - M	25.000	4,593,513	18,040	(37,748)	(2,872)	4,570,935	4,518,760	(8,317)	(63)	4,508,380	62,555	1.37%	
32M	Fire Protection District No. 7 - M	25.000	4,041,071	1,448	(27,372)	1,822	4,016,789	3,969,342	(5,548)	(0)	3,963,885	52,894	1.32%	
32B	Fire Protection District No. 7 - B	2.750	444,518	159	(3,011)	178	441,845	436,626	(600)	(0)	436,027	5,817	1.32%	
33M	Fire Protection District No. 8 - M	25.000	7,812,894	15,789	(116,377)	24,897	7,737,002	7,632,620	(43,449)	(188)	7,588,983	148,019	1.91%	
33C	Fire Protection District No. 8 - C	-	-	-	-	-	-	-	-	-	-	-	0.00%	
34C	Consolidated Water District No. 1 - C	3.320	10,134,907	10,233	(104,932)	16,324	10,056,532	9,947,298	(33,043)	(127)	9,914,126	142,404	1.42%	
34M	Consolidated Water District No. 1 - M	0.300	915,805	925	(9,482)	1,475	908,723	898,852	(2,988)	(11)	895,655	12,888	1.42%	
41M	Consolidated Recreation and Playground District	8.260	20,769,694	20,799	(225,322)	30,959	20,595,630	20,374,827	(69,263)	(253)	20,305,311	290,319	1.41%	
42B	Playground District No. 2 - Sub Dist No. 1	2.390	747,157	1,509	(11,126)	2,380	739,921	729,942	(4,154)	(18)	725,770	14,151	1.91%	
64B	Consolidated Drainage District No. 2 (SELA)	5.000	15,673,175	16,417	(209,604)	27,728	15,567,718	15,338,625	(52,550)	(224)	15,284,052	223,664	1.44%	
64M	Consolidated Drainage District No. 2 - M	4.900	15,993,036	16,752	(213,881)	28,293	15,824,200	15,649,617	(53,418)	(228)	15,595,971	228,229	1.44%	
69M	Community Center and Playground Dist No. 16	8.740	318,231	128	(4,002)	1,032	318,389	313,147	(188)	-	312,959	3,430	1.08%	
73M	Jefferson Levee District (Eastbank)	4.010	8,700,942	6,464	(71,155)	12,628	8,647,879	8,561,621	(27,227)	(111)	8,534,583	113,296	1.31%	
74M	Grand Isle Levee District	4.850	177,149	71	(2,221)	573	175,573	173,774	(105)	-	173,669	1,904	1.08%	
75C	Jefferson Parish School Board - C	2.910	9,450,410	9,782	(126,065)	16,810	9,350,948	9,247,847	(31,152)	(133)	9,216,563	134,385	1.44%	
75M	Jefferson Parish School Board - M	7.000	22,732,848	23,555	(303,250)	40,437	22,493,689	22,245,881	(74,939)	(319)	22,170,429	323,263	1.44%	
75M	Jefferson Parish School Board - M	4.000	12,990,265	13,480	(173,286)	23,107	12,853,536	12,711,818	(42,820)	(183)	12,668,815	184,722	1.44%	
75J	Jefferson Parish School Board - J	9.000	29,228,073	30,285	(389,883)	51,991	28,920,457	28,601,590	(96,346)	(411)	28,504,833	415,624	1.44%	
77M	Grand Isle Port Commission	6.000	183,497	73	(2,564)	591	183,597	181,742	(108)	-	181,635	1,963	1.07%	
79M	West Jefferson Levee District	5.030	4,980,830	9,250	(107,802)	11,381	4,873,440	4,810,039	(18,802)	(89)	4,791,048	82,392	1.69%	
80M	Consolidated Road Lighting District	2.890	7,284,253	7,102	(78,835)	10,832	7,205,352	7,128,174	(24,233)	(89)	7,103,853	101,500	1.41%	
91M	Jefferson Road Lighting District No. 7	5.080	185,547	74	(2,326)	600	183,895	182,011	(110)	-	181,902	1,994	1.08%	
92M	Fire Protection District No. 4	15.000	673,453	2,231	(54,862)	3,764	624,586	610,147	(2,041)	(4)	608,102	16,484	2.64%	
	Lafitte Area Levee Ind Levee	5.000	251,189	744	(19,287)	1,255	234,880	230,067	(880)	(1)	229,385	5,495	2.34%	
			295,320	\$ 321,076,420	\$ 332,872	\$ (4,002,137)	\$ 545,116	\$ 317,952,271	\$ 314,468,978	\$(1,056,007)	\$ (4,284)	\$ 313,407,687	\$ 4,544,584	1.43%

Note: This schedule includes only the activity related to the 2011 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 - 2011 TAX ROLL YEAR
AS OF JUNE 30, 2012

Per the above schedule, approximately 1.43 percent of the total tax levy has yet to be collected. Reasons for not collecting total roll include

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

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

RECONCILIATION OF TAXROLL STATUS REPORT TO DISTRIBUTION SUMMARY REPORT

	Collections Made	Refunds	Refunds To Process	Net Collections
Per Taxroll Status Report (above)	\$ 314,469,978	\$(1,058,007)	\$ (4,284)	\$ 313,407,687
Other Collections	-	-	-	-
Refunds Not Yet Processed	-	-	4,284	4,284
Refunds of Cost	-	(45,715)	-	(45,715)
Per Distribution Report	314,469,978	(1,103,722)	-	313,366,256
Collections of Costs, Fees, etc.	384,678	-	-	384,678
Security Districts	465,141	-	-	465,141
Total Per Distribution Report	315,319,797	(1,103,722)	-	314,216,075
Interest on delinquent payments	676,100	-	-	676,100
Total Collections	315,995,897	(1,103,722)	-	314,892,175
Other Collections	250	-	-	250
State Revenue Sharing	8,518,900	-	-	8,518,900
Total Distributed to Date	\$ 324,515,047	\$(1,103,722)	\$ -	\$ 323,411,325

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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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JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 1

NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2003	2004	2005	2006	2007	2008	(1) 2009	(1) 2010	2011	2012
Governmental Activities										
Invested in capital assets, net of related debt	\$ 30,877,542	\$ 27,235,761	\$ 25,656,217	\$ 27,413,289	\$ 51,433,193	\$ 63,101,126	\$ 27,604,981	\$ 36,309,560	\$ 40,824,480	\$ 56,942,313
Restricted										
911 Emergency Communications	-	-	-	-	-	-	-	-	-	4,599,345
Debt Service	-	-	-	-	-	-	46,516	918	587	215
Construction	-	-	-	-	-	-	26,016,578	11,188,111	1,225,622	774,562
Claims and Judgments	2,314,650	2,319,088	1,038,569	5,426,417	5,426,417	5,358,718	1,445,267	4,557,006	4,220,604	4,484,174
Unrestricted	36,810,388	40,977,582	54,369,523	73,432,696	73,338,385	68,294,907	65,710,797	62,324,878	66,348,132	46,145,349
Total Governmental Activities Net Assets	\$ 70,002,580	\$ 70,532,431	\$ 81,064,309	\$ 106,272,402	\$ 130,197,995	\$ 136,754,751	\$ 120,824,139	\$ 114,380,473	\$ 112,619,425	\$ 112,945,958

NOTES:

- (1) - Amounts have been restated to include the amounts restricted for construction that were previously reported as unrestricted. These funds were provided by the LED Limited Tax Revenue Bonds, Series 2008 and are restricted for construction projects.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 2

CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental Activities										
Public Safety										
Executive	\$ 2,998,066	\$ 3,231,278	\$ 3,044,251	\$ 3,057,836	\$ 2,906,242	\$ 1,130,423	\$ 1,153,937	\$ 1,005,405	\$ 1,035,717	\$ 1,000,118
Civil and Support Services	-	-	-	-	-	9,975,642	11,178,047	14,720,136	16,350,210	12,667,751
Finance and Administrative	21,104,992	17,616,573	14,785,682	18,319,826	25,557,179	14,018,723	21,453,975	18,394,493	14,122,461	9,585,890
Fleet	10,281,650	10,474,533	11,570,554	10,658,559	11,894,709	13,138,125	15,706,975	11,737,429	13,907,332	14,595,410
Revenue and Taxation	2,563,001	2,692,892	2,800,836	2,347,156	3,046,161	3,171,814	3,760,924	3,336,852	3,535,963	3,459,727
Operations	20,707,387	20,536,681	14,312,569	16,640,961	19,436,243	21,561,953	24,415,687	20,879,408	21,323,000	22,202,679
Special Operations	-	-	5,148,136	5,342,657	7,137,937	6,991,711	7,787,714	7,856,018	8,491,219	4,175,301
Technical Services	7,349,673	7,556,630	7,580,025	8,467,927	9,399,177	10,804,668	12,536,782	12,540,770	11,164,826	15,127,681
Internal Management	1,375,348	1,587,758	1,616,044	1,754,030	2,544,867	2,486,687	3,131,837	2,626,990	2,100,305	1,916,858
Criminal Investigations	10,025,264	8,378,058	7,484,169	7,678,012	8,282,396	10,258,268	10,961,779	10,625,771	10,868,039	11,700,193
Special Investigations	5,949,546	8,168,793	6,774,009	5,540,266	5,231,731	7,431,999	9,085,906	9,223,796	8,266,818	9,825,741
Narcotics	-	-	2,046,574	2,444,922	2,353,233	2,838,383	3,444,346	3,324,151	5,026,303	4,869,626
Corrections	16,163,447	16,345,016	17,006,662	14,297,314	16,605,941	18,763,397	20,621,884	20,334,590	21,025,512	22,975,991
Non-departmental	136,161	56,518	314,512	263,108	173,562	76,553	29,811	-	-	-
Interest on Long-term Debt and fees	-	-	-	68,098	161,400	161,511	905,520	1,418,623	1,383,364	1,036,057
Total Governmental Activities Expenses	98,854,535	96,844,730	94,485,123	97,080,672	114,730,778	122,809,857	146,175,124	138,024,434	138,601,069	135,337,023
Total Primary Government Expenses	\$ 98,854,535	\$ 96,844,730	\$ 94,485,123	\$ 97,080,672	\$ 114,730,778	\$ 122,809,857	\$ 146,175,124	\$ 138,024,434	\$ 138,601,069	\$ 135,337,023
Program Revenues (See Table 3)										
Governmental Activities										
Charges for Services										
Executive	\$ 241,099	\$ 195,247	\$ 124,090	\$ 135,521	\$ 138,692	\$ 125,502	\$ 128,793	\$ 125,802	\$ 182,488	\$ 204,147
Civil and Support Services	-	-	-	-	-	6,866,365	7,390,444	8,157,530	7,884,073	8,056,991
Finance and Administrative	8,079,296	7,774,620	7,726,448	6,426,993	8,510,094	1,997,725	2,215,040	2,621,181	2,574,831	2,748,263
Fleet	610,757	611,860	600,550	698,656	768,155	813,960	849,415	1,197,979	1,204,649	1,084,085
Revenue and Taxation	74,780	73,781	72,141	78,906	90,389	96,999	93,109	97,192	95,814	99,121
Operations	-	12,533	2,926	38,986	57,707	71,006	74,912	77,766	75,087	63,872
Special Operations	-	-	-	47,771	88,561	93,606	91,547	99,642	188,073	82,227
Technical Services	720,000	720,000	720,000	721,040	721,383	309,334	1,373,429	2,023,546	2,026,208	849,039
Internal Management	-	-	-	-	-	50	198	246	-	196
Criminal Investigations	422,142	499,445	508,907	538,082	715,051	955,802	1,050,559	1,102,485	1,005,459	1,124,205
Special Investigations	-	-	-	-	148	6,311	9,284	8,570	402,674	420,738
Narcotics	-	-	-	1,663	3,113	6,364	6,836	7,930	2,890	122
Corrections	3,204,756	3,182,035	3,178,286	1,697,908	2,822,440	3,010,063	3,212,454	3,114,325	2,993,485	3,170,606
Non-departmental	-	-	-	-	-	-	-	-	-	-
Total Charges for Services	13,352,830	13,069,521	12,933,348	10,385,526	13,915,733	14,353,287	16,496,020	18,634,194	18,635,731	17,903,612
Operating Grants and Contributions	11,491,730	8,188,691	7,942,612	14,903,271	7,831,956	10,127,283	17,006,462	12,806,193	13,128,709	19,033,090
Capital Grants and Contributions	772,823	422,510	241,327	5,555,366	17,902,798	8,306,693	2,746,678	5,791,591	2,624,790	2,683,774
Total Governmental Activities Program Revenues	\$ 25,617,383	\$ 21,680,722	\$ 21,117,287	\$ 30,844,163	\$ 39,650,487	\$ 32,787,263	\$ 36,249,160	\$ 37,231,978	\$ 34,389,230	\$ 39,620,476
Net (Expense) Revenue										
Governmental Activities	\$ (73,237,152)	\$ (75,164,008)	\$ (73,367,836)	\$ (66,236,509)	\$ (75,074,291)	\$ (90,022,594)	\$ (109,925,964)	\$ (100,792,456)	\$ (104,211,839)	\$ (95,716,547)
Total Primary Government Net (Expense) Revenue	\$ (73,237,152)	\$ (75,164,008)	\$ (73,367,836)	\$ (66,236,509)	\$ (75,074,291)	\$ (90,022,594)	\$ (109,925,964)	\$ (100,792,456)	\$ (104,211,839)	\$ (95,716,547)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities										
Taxes										
Property Taxes	\$ 16,215,774	\$ 16,856,235	\$ 19,513,833	\$ 17,816,131	\$ 19,163,677	\$ 20,066,922	\$ 25,053,478	\$ 26,588,133	\$ 26,514,809	\$ 26,767,993
Sales Taxes	17,486,351	17,911,129	18,635,944	23,389,727	23,789,791	22,543,976	20,900,967	18,963,942	21,008,979	20,922,633
Intergovernmental										
State Revenue Sharing	1,263,746	1,267,105	1,267,878	1,271,072	1,272,169	1,336,124	1,328,749	1,311,187	1,310,917	1,305,506
Video Poker Allocations	1,681,460	1,733,960	1,780,608	2,466,059	2,372,494	2,234,447	1,978,584	1,795,230	1,847,360	1,776,197
Commissions										
Commissions on Tax Collections	34,603,908	36,016,964	37,644,850	41,109,203	44,725,041	44,340,729	41,948,925	40,979,299	43,598,557	43,090,170
Charges for Services										
Court Attendance	275,434	243,814	238,714	204,000	211,208	230,530	231,472	245,786	248,982	225,522
Unrestricted Interest	779,600	488,031	1,127,537	2,830,885	4,430,091	3,337,913	1,708,828	471,844	141,301	111,741
Miscellaneous										
Gain (Loss) on Disposal of Capital Assets	199,856	422,138	392,855	456,954	146,957	(49,739)	156,927	360,898	733,042	33,844
Subrogations	368,028	480,859	472,878	501,968	432,967	414,309	604,868	509,566	513,692	1,313,670
Other	242,706	273,594	393,921	748,603	802,645	1,020,691	482,554	3,122,905	6,533,152	495,804
Total Governmental Activities General Revenues	73,136,863	75,693,859	81,469,018	90,794,602	97,347,040	96,375,892	93,995,352	94,348,790	102,450,791	96,043,080
Total Primary Government General Revenues	\$ 73,136,863	\$ 75,693,859	\$ 81,469,018	\$ 90,794,602	\$ 97,347,040	\$ 96,375,892	\$ 93,995,352	\$ 94,348,790	\$ 102,450,791	\$ 96,043,080
Extraordinary Items										
Claims and Judgments	\$ -	\$ -	\$ 2,430,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Proceeds (Net)	-	-	-	650,000	1,652,844	203,458	-	-	-	-
Total Extraordinary Items	\$ -	\$ -	\$ 2,430,696	\$ 650,000	\$ 1,652,844	\$ 203,458	\$ -	\$ -	\$ -	\$ -
Changes in Net Assets										
Governmental Activities	\$ (100,289)	\$ 529,851	\$ 10,531,878	\$ 25,208,093	\$ 23,925,593	\$ 6,556,756	\$ (15,930,612)	\$ (6,443,666)	\$ (1,761,048)	\$ 326,533
Total Primary Government	\$ (100,289)	\$ 529,851	\$ 10,531,878	\$ 25,208,093	\$ 23,925,593	\$ 6,556,756	\$ (15,930,612)	\$ (6,443,666)	\$ (1,761,048)	\$ 326,533

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 BASIS OF ACCOUNTING)

(UNAUDITED)

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities:										
Public Safety										
Executive	\$ 456,359	\$ 531,409	\$ 398,655	\$ 363,377	\$ 370,338	\$ 153,926	\$ 154,296	\$ 155,847	\$ 212,501	\$ 231,281
Civil and Support Services	-	-	-	-	-	7,210,035	7,782,550	8,622,501	8,324,862	8,220,677
Finance and Administrative	10,521,019	9,026,503	8,621,301	12,961,867	26,877,556	10,557,233	5,664,137	8,925,246	5,755,459	4,472,078
Fleet	646,718	641,559	624,020	724,173	786,334	837,648	869,818	1,222,015	1,228,612	1,108,380
Revenue and Taxation	132,285	121,462	112,618	118,886	122,770	136,912	131,101	139,254	127,291	129,125
Operations	1,636,370	1,630,952	1,599,833	8,371,824	1,185,769	1,605,018	7,220,126	1,828,751	1,832,723	1,949,081
Special Operations	-	-	452,293	508,371	375,792	443,536	578,603	714,633	1,347,000	1,440,790
Technical Services	1,471,375	1,434,726	1,030,892	1,356,846	1,315,149	1,089,000	2,317,812	3,510,662	2,920,883	9,942,245
Internal Management	76,218	73,729	91,441	57,026	641,281	908,263	282,133	454,840	266,986	82,896
Criminal Investigations	1,386,918	1,284,588	1,266,566	1,187,470	1,160,818	1,553,500	1,703,844	1,888,863	1,821,033	1,956,680
Special Investigations	5,346,506	3,184,776	219,249	173,834	205,976	281,612	479,950	796,795	1,120,497	1,042,509
Narcotics	-	-	2,947,993	2,839,504	3,370,259	4,358,100	5,183,226	4,999,238	5,561,709	4,880,560
Corrections	3,743,615	3,751,018	3,752,426	2,180,985	3,244,445	3,652,480	3,881,564	3,973,333	3,969,634	4,164,174
Non-departmental	-	-	-	-	-	-	-	-	-	-
Interest on Long-term Debt	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	25,617,383	21,680,722	21,117,287	30,844,163	39,656,487	32,787,263	36,249,160	37,231,978	34,389,230	39,620,476
Total Primary Government Program Revenues	\$ 25,617,383	\$ 21,680,722	\$ 21,117,287	\$ 30,844,163	\$ 39,656,487	\$ 32,787,263	\$ 36,249,160	\$ 37,231,978	\$ 34,389,230	\$ 39,620,476

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 4

FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	13,718,248	13,325,408	26,811,253	22,896,674	20,171,872	16,933,975
Assigned	2,000,000	2,000,000	5,000,000	6,000,000	6,000,000	9,749,075	6,555,877	8,020,350	9,572,835	13,195,835
Unassigned	33,767,280	38,749,344	39,302,153	57,304,539	27,428,614	21,186,128	24,777,597	27,888,459	37,449,851	17,356,624
Total General Fund	\$ 35,767,280	\$ 40,749,344	\$ 44,302,153	\$ 63,304,539	\$ 47,146,862	\$ 44,260,611	\$ 58,144,727	\$ 58,805,483	\$ 67,194,558	\$ 47,486,434
Major Funds										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	25,405,125	11,188,110	1,225,622	5,373,907
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	48,966	43,865	40,467	13,348,571	31,196,945	29,210,521	13,676,062	12,081,421	10,470,168	11,647,912
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Major Funds	\$ 48,966	\$ 43,865	\$ 40,467	\$ 13,348,571	\$ 31,196,945	\$ 29,210,521	\$ 39,081,187	\$ 23,269,531	\$ 11,695,790	\$ 17,021,819
Other Governmental Funds										
Non-spendable	\$ 45,801	\$ 32,811	\$ 32,987	\$ 42,938	\$ 29,540	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	46,516	918	587	215
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	7,047,473	5,644,456	11,189,624	3,985,549	2,172,059	2,679,551	4,044,767	4,063,966	5,639,521	3,344,115
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Other Governmental Funds	\$ 7,093,274	\$ 5,677,267	\$ 11,222,611	\$ 4,028,487	\$ 2,201,599	\$ 2,679,551	\$ 4,091,283	\$ 4,064,884	\$ 5,640,108	\$ 3,344,330
Total All Funds	\$ 42,909,520	\$ 46,470,476	\$ 55,565,231	\$ 80,681,597	\$ 80,545,406	\$ 76,150,683	\$ 101,317,197	\$ 86,139,898	\$ 84,530,456	\$ 67,852,583

NOTE: JPSO implemented GASB Statement No. 54 in FY 2011 and restated the fund balances from the prior years into the current categories and format.

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
REVENUES										
Taxes (See Table 04)	\$ 31,722,125	\$ 34,571,364	\$ 38,199,777	\$ 41,203,858	\$ 42,953,668	\$ 43,310,898	\$ 45,554,443	\$ 43,553,075	\$ 47,523,788	\$ 47,890,636
Intergovernmental	16,455,265	15,636,210	15,200,362	27,879,536	33,458,594	26,479,115	29,783,090	29,081,150	25,094,536	30,474,146
Service charges, fees, and commissions	41,511,345	42,875,050	44,214,900	45,321,422	31,041,409	50,678,775	49,989,670	47,175,819	50,188,237	50,084,612
Fees and forfeitures	3,151,563	311,189	247,959	321,209	451,610	574,350	463,931	685,041	1,599,650	890,329
Interest	640,840	419,835	877,224	2,172,233	1,739,242	1,771,328	4,512,764	445,708	110,529	82,097
Miscellaneous	2,029,716	2,410,825	2,515,251	2,850,084	3,014,156	2,952,471	3,051,478	5,801,908	9,525,061	1,822,360
TOTAL REVENUES	97,490,915	96,148,632	101,226,873	119,814,604	114,841,479	126,947,946	129,354,378	129,140,391	134,041,501	112,977,170
EXPENDITURES										
Current										
Public Safety										
Law enforcement	2,918,180	3,164,209	3,232,459	3,057,391	2,829,465	1,112,378	1,095,055	860,686	980,441	960,758
Civil and Support Services	-	-	-	-	-	9,792,740	10,813,817	13,601,711	14,837,953	11,799,048
Finance and Administrative	17,609,684	17,351,751	13,261,239	19,395,420	18,271,286	9,114,524	10,905,544	8,259,327	7,584,634	7,445,682
Fleet	8,839,518	9,890,949	10,814,967	10,623,125	13,694,415	13,846,204	12,087,078	12,352,472	12,133,488	11,284,401,000
Revision & Taxation	2,483,367	2,628,890	2,798,111	2,504,962	2,967,536	1,062,501	1,300,691	3,279,992	3,170,595	3,317,192
Operations	20,473,663	20,056,441	14,467,984	16,444,409	18,787,685	20,812,154	21,398,008	20,106,779	19,969,581	20,941,848
Special Operations	-	-	5,423,944	6,234,115	10,073,669	7,087,022	6,246,304	6,385,363	6,834,766	3,500,200
Technical Services	7,224,608	7,208,304	7,582,843	8,318,882	9,170,784	10,470,537	12,026,263	11,544,312	9,881,680	13,690,537
Internal Management	1,284,606	1,413,100	1,584,209	1,459,875	2,142,454	2,399,118	2,571,689	2,104,175	1,681,880	1,725,575
Criminal Investigations	9,813,278	8,221,218	7,886,491	7,567,785	8,122,429	9,436,100	10,414,040	10,229,839	10,279,642	11,162,177
Special Investigations	7,540,065	9,136,586	6,821,017	5,502,517	5,189,924	7,300,286	9,059,056	9,629,257	8,928,906	9,321,296
Miscellaneous	-	1,157,260	2,860,135	2,889,646	3,642,194	4,217,195	4,110,344	4,182,644	4,012,117	-
Corrections	15,767,854	15,947,152	16,751,917	14,079,462	16,081,907	18,167,181	19,632,664	19,707,731	19,950,076	21,561,438
Non-departmental	130,161	36,514	114,212	85,108	173,262	76,551	29,414	-	-	-
Total Public Safety	84,141,206	91,119,470	94,139,709	98,190,946	111,080,262	116,318,214	126,635,412	122,641,990	120,669,171	121,824,811
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	930,000	875,000	1,020,000
Interest	-	-	-	-	-	-	744,231	1,257,223	1,221,964	874,546
Capital outlay	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Finance and Administrative	3,394,173	3,360,060	2,411,107	3,972,992	25,549,232	15,227,913	5,984,816	4,089,617	1,494,892	4,171,641
Civil and Support Services	-	-	-	-	-	-	-	15,999,258	11,283,716	2,474,064
Special Investigations	-	-	-	-	-	-	-	-	-	999,360
TOTAL EXPENDITURES	97,535,439	91,587,190	94,560,816	98,828,018	136,630,514	131,546,127	133,414,459	144,118,090	135,651,341	131,164,421
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,517)	3,560,936	6,664,059	20,864,366	(1,789,035)	(4,598,181)	(5,060,081)	(15,177,399)	(1,609,442)	8,811,808
OTHER FINANCING SOURCES (USES)										
Transfers in	2,223,916	1,181,950	7,441,718	6,786,381	38,440,849	5,740,057	22,019,923	7,162,744	3,355,167	25,963,456
Transfers out	(2,321,916)	(1,181,790)	(7,441,718)	(9,786,382)	(38,440,849)	(5,740,057)	(21,565,982)	(7,162,744)	(3,355,167)	(25,963,456)
Proceeds from Sales of Bonds	-	-	-	-	-	-	10,004,604	-	-	-
Bond Issue Costs	-	-	-	-	-	-	(232,490)	-	-	-
Payments to refunding agency	-	-	-	-	-	-	-	-	-	(18,489,681)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,000,000)	-	-	10,226,375	-	-	(18,489,681)
EXTRAORDINARY ITEMS										
Proceeds from de velle items	-	-	-	6,000,000	-	-	-	-	-	-
Cleams and judgments	-	-	2,874,896	-	-	-	-	-	-	-
Insurance Proceeds	-	-	-	1,350,000	1,653,844	207,458	-	-	-	-
NET CHANGE IN FUND BALANCES	(44,517)	1,540,996	9,094,755	25,118,366	(174,191)	(4,194,723)	25,166,514	(15,117,299)	(1,609,442)	(10,677,873)
FUND BALANCES										
Beginning of year	42,954,037	42,909,520	46,470,476	55,565,211	80,681,347	80,545,406	76,150,681	101,317,197	86,178,814	84,510,436
End of year	\$ 42,909,520	\$ 46,470,476	\$ 55,565,211	\$ 80,681,347	\$ 80,545,406	\$ 76,150,681	\$ 101,317,197	\$ 86,178,814	\$ 84,510,436	\$ 67,852,563
Debt Service as a percentage of conceptual expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.39%	1.70%	1.82%	1.54%

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 6

TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
TAX REVENUES BY SOURCE										
Taxes										
<i>Ad valorem taxes</i>	\$ 16,233,774	\$ 16,856,235	\$ 19,513,833	\$ 17,816,131	\$ 19,163,677	\$ 20,966,922	\$ 25,053,478	\$ 26,521,133	\$ 26,514,809	\$ 26,767,993
<i>Sales and use taxes</i>	17,486,351	17,911,129	18,635,944	23,389,727	23,789,791	22,543,976	20,500,967	18,963,942	21,008,979	20,922,633
Total Tax Revenues	\$ 33,722,125	\$ 34,767,364	\$ 38,149,777	\$ 41,205,858	\$ 42,953,468	\$ 43,510,898	\$ 45,554,445	\$ 45,552,073	\$ 47,523,788	\$ 47,690,626

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 7

ASSESSED VALUE OF TAXABLE PROPERTY (1)
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

(UNAUDITED)

Fiscal Year	Tax Roll	Real Estate (1)	Industrial and Commercial (1)	Public Service Corporations (1)	Total Assessments	Homestead Exempt (2)	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (3)	Taxable Assessed Value as a Percentage of Taxable Value
2003	2002	2,035,771	561,606	156,713	2,754,090	757,470	1,996,620	0.60	25,146,503	7.94%
2004	2003	2,098,649	590,911	158,803	2,848,363	761,203	2,087,160	0.61	25,984,583	8.03%
2005	2004 (R)	2,441,043	612,248	156,858	3,210,149	783,760	2,426,389	0.63	29,537,803	8.21%
2006	2005 (K)	2,251,198	620,084	159,173	3,030,455	743,121	2,287,334	0.62	27,707,027	8.26%
2007	2006 (K)	2,294,734	621,921	157,021	3,073,676	744,421	2,329,255	0.63	28,140,287	8.28%
2008	2007 (K)	2,503,865	683,225	152,940	3,340,030	739,285	2,600,745	0.64	30,613,083	8.50%
2009	2008 (R)	3,105,579	707,265	157,697	3,970,541	772,154	3,198,387	0.67	36,822,203	8.69%
2010	2009	3,145,523	704,120	165,048	4,014,691	766,827	3,247,864	0.67	37,249,683	8.72%
2011	2010	3,164,222	681,302	154,684	4,000,208	765,647	3,234,561	0.67	37,215,460	8.69%
2012	2011	3,164,652	677,201	163,067	4,004,920	757,359	3,247,561	0.67	37,248,307	8.72%

Source: Jefferson Parish Assessor'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.

(R)- Indicates a "reassessment" year

(K)- The tax rolls were reassessed in the aftermath of Hurricanes Katrina and Rita to allow for storm damage

**JEFFERSON PARISH SHERIFF
Harvey, Louisiana**

TABLE 8

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

(UNAUDITED)

<u>Fiscal Year</u>	<u>Tax Roll</u>	<u>Direct</u>	<u>Overlapping</u>			<u>Total</u>
		<u>Jefferson Parish Sheriff</u>	<u>Jefferson Parish</u>	<u>Jefferson Parish School Board</u>	<u>Other</u>	
2002	2001	0.60	1.42	0.89	0.11	3.02
2003	2002	0.60	1.42	1.01	0.11	3.14
2004	2003	0.61	1.43	1.68	0.11	3.83
2005	2004	0.63	1.32	1.73	0.12	3.80
2006	2005	0.62	1.57	1.73	0.12	4.04
2007	2006	0.63	1.29	1.74	0.12	3.78
2008	2007	0.64	1.33	1.78	0.12	3.87
2009	2008	0.67	1.35	1.85	0.13	3.99
2010	2009	0.67	1.43	1.85	0.13	4.08
2011	2010	0.67	1.43	1.85	0.13	4.08
2012	2011	0.67	1.53	1.86	0.13	4.19

Source: Jefferson Parish Budget & Research Department

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 9

PRINCIPAL TAXPAYERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012 AND JUNE 30, 2003 (NINE YEARS AGO)
(amounts expressed in thousands)

(UNAUDITED)

Taxpayer	Type of Business	2011 Tax Roll			2003 Tax Roll		
		Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation
Energy Services, Inc.	Electric Utility	\$ 39,668	1	0.99%	\$ 55,663	1	2.02%
Causeway Associates	Retail Shopping Mall	26,454	2	0.66%	-		0.00%
ATMOS Energy Louisiana (formerly Louisiana Gas)	Gas Utility	18,829	3	0.47%	14,973	4	0.54%
Avondale Shipyards	Shipbuilding	15,803	4	0.39%	-		0.00%
JW Stone Oil Distributors, LLC	Oil & Gas Brokerage	14,517	5	0.36%	-		0.00%
Cytec Industries	Industrial	9,494	6	0.24%	-		0.00%
Richard's Clearview	Retail Property Management	9,680	7	0.24%	-		0.00%
Metals USA	Industry	8,649	8	0.00%	-		0.00%
Northrup Gruman Ship Systems (formerly Avondale Shipyards)	Shipbuilding	7,737	9	0.19%	-		0.00%
Monsanto Co	Agriculture/Chemical	7,341	10	0.00%	-		0.00%
Bell South	Telephone Utility	-		0.00%	44,365	2	1.61%
Capital One Bank (formerly Hibernia National Bank)	Banking	-		0.00%	20,761	3	0.75%
Lakeside Shopping Center	Retail Shopping Mall	-		0.00%	13,793	5	0.50%
Whimsey National Bank	Banking	-		0.00%	10,962	6	0.40%
Southwest Airlines	Airline	-		0.00%	9,487	7	0.34%
Banc One Management Corp	Banking	-		0.00%	9,256	8	0.34%
Regions Bank	Banking	-		0.00%	7,763	9	0.28%
Cox Communications	Utility/Cable	-		0.00%	7,080	10	0.26%
TOTAL		<u>\$ 158,172</u>		<u>3.57%</u>	<u>\$ 194,103</u>		<u>7.05%</u>
	Total Assessed Value (Table 7)	<u>\$ 4,004,920</u>			<u>\$ 2,754,090</u>		

Source: Jefferson Parish Assessor's Office

JEFFERSON PARISH SHERIFF
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		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Total Tax Levy	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
			Current Tax Collections	Percent of Current Levy					
2001	(R) 2000	\$ 15,065,792	\$ 14,854,104	98.59%	\$ 140,447	\$ 14,994,551	99.53%	\$ 211,688	1.41%
2002	2001	15,637,979	15,444,598	98.76%	132,821	15,577,419	99.61%	193,381	1.24%
2003	2002	16,354,548	16,065,061	98.23%	170,713	16,235,774	99.27%	289,487	1.77%
2004	2003	17,008,278	16,724,813	98.33%	131,422	16,856,235	99.11%	283,465	1.67%
2005	(R) 2004	19,690,614	19,364,139	98.34%	149,694	19,513,833	99.10%	326,475	1.66%
2006	(K) 2005	18,531,220	17,654,415	95.27%	161,716	17,816,131	96.14%	876,805	4.73%
2007	(K) 2006	18,826,067	18,511,452	98.33%	652,225	19,163,677	101.79%	314,615	1.67%
2008	(K) 2007	21,006,581	20,597,977	98.05%	368,945	20,966,922	99.81%	408,604	1.95%
2009	(R) 2008	26,028,905	24,822,925	95.37%	230,553	25,053,478	96.25%	1,205,980	4.63%
2010	2009	26,375,370	25,732,573	97.56%	855,560	26,588,133	100.81%	642,797	2.44%
2011	2010	26,480,790	26,034,791	98.32%	480,018	26,514,809	100.13%	445,999	1.68%
2012	2011	26,606,800	26,281,151	98.78%	486,842	26,767,993	100.61%	325,649	1.22%

Source: Jefferson Parish Sheriff's Bureau of Taxation

NOTES:

(R) Indicates a "reassessment" year

(K) The tax rolls were reassessed in the aftermath of Hurricanes Katrina and Rita to allow for storm damage. The tax collection process was also delayed 90 days by order of the Governor's office.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 11

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

(UNAUDITED)

CATEGORY	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Agriculture, Forestry, Fishing and Hunting	\$ 257,590	\$ 300,900	\$ 372,890	\$ 431,290	\$ 489,980	\$ 679,430	\$ 1,434,570	\$ 202,990	\$ 198,020	\$ 154,300
Mining, Quarrying, and Oil and Gas Extraction	1,599,680	1,471,790	1,820,410	2,255,150	2,973,230	2,820,550	2,982,240	2,353,750	3,899,780	4,775,220
Utilities	334,020	493,950	463,620	481,910	592,160	572,950	550,410	547,380	542,170	553,080
Construction	433,700	459,270	476,800	696,160	761,340	723,520	753,700	767,380	856,410	1,032,760
Manufacturing	10,567,550	18,896,810	18,708,710	20,637,520	22,780,550	24,396,360	18,672,570	16,221,900	18,849,010	22,197,740
Wholesale Trade	8,743,540	9,697,350	14,043,090	16,387,870	17,222,380	13,728,400	23,723,990	16,191,010	26,593,780	45,424,710
Retail Trade	33,142,570	46,718,430	51,425,050	69,286,610	72,043,910	79,482,510	80,541,230	89,402,690	96,658,750	103,910,940
Transportation and Warehousing	144,000	151,450	223,560	199,060	202,120	216,520	180,880	154,580	663,880	963,790
Information	2,400,530	2,384,910	4,470,400	8,206,600	7,274,070	8,050,230	10,414,760	12,832,920	12,607,550	12,247,310
Finance and Insurance	206,230	174,650	164,100	203,680	200,800	226,420	250,280	263,720	280,880	334,700
Real Estate and Rental and Leasing	1,483,840	1,577,790	1,746,660	2,299,330	2,699,160	3,059,630	2,741,820	2,888,790	3,928,950	5,367,210
Professional, Scientific, and Technical Services	156,100	165,000	161,860	338,930	250,840	233,850	235,380	219,780	333,810	1,215,840
Administrative, Support, Waste Management and Remediation Services	261,800	249,610	290,230	382,360	510,140	1,073,300	1,114,720	1,312,790	893,410	861,710
Educational Services	242,310	269,290	279,410	270,940	262,520	274,940	360,310	17,780	9,460	17,940
Health Care and Social Assistance	351,540	307,050	304,460	300,480	494,970	425,220	369,550	319,680	500,420	339,870
Arts, Entertainment, and Recreation	495,460	449,950	405,690	306,420	473,910	511,470	498,070	517,030	150,260	148,860
Accommodation and Food Services	696,820	793,100	890,680	1,036,130	1,110,230	2,993,470	3,886,440	3,786,660	4,001,810	3,973,690
Other Services (except Public Administration)	2,014,860	2,423,110	3,534,310	4,480,910	4,699,120	4,679,160	5,501,370	7,247,700	7,275,410	7,109,230
Public Administration	64,200	69,430	68,060	95,110	102,880	101,080	263,200	804,490	282,480	172,830
Total Tax Revenue	\$ 65,790,340	\$ 87,057,840	\$ 99,850,010	\$ 128,196,460	\$ 135,143,510	\$ 144,249,210	\$ 154,475,290	\$ 156,053,020	\$ 178,546,240	\$ 210,801,750
Sales tax rate varies by type of item taxed.										
General Sales	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%
Food and Drugs	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Hotel/Motel Room Rentals	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
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's Office 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)

TAXING BODY	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
State Taxing Bodies										
State of Louisiana	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%
Local Taxing Bodies										
Jefferson Parish Council	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%
Less taxes dedicated to:										
Jefferson Parish Public School System	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%
Jefferson Parish Sheriff's Office	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%
Net Direct Tax Rate for Jefferson Parish Council	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%
Jefferson Parish Public School System	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%
Add taxes dedicated from Jefferson Parish Council	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
Net Direct Tax Rate for Jefferson Parish Public School System	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%
Law Enforcement District (i.e., the Sheriff's Office)	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%
Add taxes dedicated from Jefferson Parish Council	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%
Net Direct Tax Rate for Jefferson Parish Sheriff's Office	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%
Local Tax Rate	4.750%									
Total Sales Tax Rate	8.750%									

SOURCE: Jefferson Parish Sheriff's Office and Ex-Officio Tax Collector

NOTES:

(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, 2012 AND JUNE 30, 2003 (NINE YEARS AGO)
(dollar amounts expressed in thousands)

(UNAUDITED)

INDUSTRY	Fiscal Year June 30, 2012				Fiscal Year June 30, 2003			
	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	40	0.26%	\$ 570	0.15%	39	0.25%	\$ 340	0.09%
Mining, Quarrying, and Oil and Gas Extraction	206	1.33%	2,580	0.66%	229	1.47%	1,360	0.37%
Utilities	81	0.52%	1,680	0.43%	67	0.43%	570	0.16%
Construction	524	3.39%	6,110	1.57%	454	2.92%	4,580	1.25%
Manufacturing	2,337	15.10%	29,160	7.51%	2,399	15.45%	29,140	7.94%
Wholesale Trade	1,031	6.66%	24,790	6.39%	885	5.70%	20,310	5.53%
Retail Trade	4,908	31.72%	220,380	56.78%	5,419	34.89%	217,850	59.34%
Transportation and Warehousing	154	1.00%	1,810	0.47%	151	0.97%	3,480	0.95%
Information	515	3.33%	8,070	2.08%	549	3.54%	7,080	1.93%
Finance and Insurance	142	0.92%	1,260	0.32%	98	0.63%	1,900	0.52%
Real Estate, Rental and Leasing	865	5.59%	15,490	3.99%	721	4.64%	19,010	5.18%
Professional, Scientific, and Technical Services	496	3.21%	2,360	0.61%	380	2.45%	1,770	0.48%
Management of Companies and Enterprises	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Administrative, Support, Waste Mgmt and Remediation	380	2.46%	1,830	0.47%	337	2.17%	1,830	0.50%
Educational Services	62	0.40%	100	0.03%	36	0.23%	60	0.02%
Health Care and Social Assistance	192	1.24%	12,530	3.23%	151	0.97%	6,780	1.85%
Arts, Entertainment, and Recreation	200	1.29%	3,360	0.87%	274	1.76%	4,970	1.35%
Accommodation and Food Services	1,556	10.05%	41,310	10.64%	1,400	9.01%	30,390	8.28%
Other Services (except Public Administration)	1,737	11.22%	14,320	3.69%	1,899	12.23%	14,380	3.92%
Public Administration	49	0.32%	430	0.11%	42	0.27%	1,350	0.37%
Total	15,475	100.00%	\$ 388,140	100.00%	15,530	100.00%	\$ 367,150	100.00%

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

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 14

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
 (amounts expressed in thousands, except per capita)

(UNAUDITED)

Fiscal Year	Governmental Activities		(1) Total Primary Government	(3) Percentage of Personal Income	(3) Per Capita
	Limited Tax Revenue Bonds	(2) Community Disaster Loan			
2003	\$ -	\$ -	\$ -	0.00%	\$ -
2004	-	-	-	0.00%	-
2005	-	-	-	0.00%	-
2006	-	6,069	6,069	0.00%	13.25
2007	-	6,229	6,229	0.04%	14.10
2008	-	6,391	6,391	0.04%	14.86
2009	30,000	6,552	36,552	0.20%	84.32
2010	29,070	6,714	35,784	0.20%	81.46
2011	28,095	6,875	34,970	0.18%	80.33
2012	11,680 (4)	7,037	18,717	0.10%	43.38

NOTES:

- (1) Details regarding the Sheriff's outstanding debt can be found in the notes to the financial statements
- (2) The Sheriff borrowed \$6.0 million in Community Disaster Loans following Hurricane Katrina. The amounts shown above include accrued interest.
- (3) See Table 17 for personal income and population data.
- (4) The Sheriff defeased a large portion of the outstanding bonds in FYE 6/30/12.

JEFFERSON PARISH SHERIFF
 Harvey, Louisiana

TABLE 15

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2012
 (amounts expressed in thousands)

(UNAUDITED)

<u>Taxing Jurisdiction</u>	<u>Net Bonded Debt</u>	<u>Percent Overlapping</u>	<u>Overlapping Debt</u>
Direct Bonded Debt:			
Jefferson Parish Sheriff	\$ 11,680 (1)	100.00%	\$ 11,680
Overlapping:			
Parish of Jefferson	9,340 (2)	100.00%	9,340
Jefferson Parish Public School System	165,239 (2)	100.00%	165,239
Total Overlapping	<u>174,579</u>		<u>174,579</u>
Total Direct and Overlapping	<u>\$ 186,259</u>		<u>\$ 186,259</u>
		2012 Population	431,426
		Per Capita	<u>\$ 432</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.

(2) These amounts are as of December 31, 2011

(3) Only those debt issuances that are considered "parish-wide" and funded as general-obligations of the agencies are reported.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 16

COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

(UNAUDITED)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Assessed value	\$ 2,754,090	\$ 2,848,363	\$ 3,210,149	\$ 3,030,455	\$ 3,073,676	\$ 3,340,030	\$ 3,970,541	\$ 4,014,691	\$ 4,000,208	\$ 4,004,920
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	275,409	284,836	321,015	303,046	307,368	334,003	397,054	401,469	400,021	400,492
Bonded Debt Applicable to Limit	-	-	-	-	-	-	30,000	29,070	28,095	11,680
Legal Debt Margin	\$ 275,409	\$ 284,836	\$ 321,015	\$ 303,046	\$ 307,368	\$ 334,003	\$ 367,054	\$ 372,399	\$ 371,926	\$ 388,812

**JEFFERSON PARISH SHERIFF
Harvey, Louisiana**

TABLE 17

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

(UNAUDITED)

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Per Capita Income (3)</u>	<u>(in \$1,000's) Personal Income (4)</u>	<u>Unemployment Rate (5)</u>
2002	453,116	77,724	\$ 27,100	\$ 13,372,891	4.60%
2003	455,927	77,084	27,180	13,582,857	4.60%
2004	456,779	77,164	29,613	13,777,746	4.90%
2005	457,059	76,429	30,280	14,545,841	4.10%
2006	458,029	76,278	30,503	11,205,359	5.40% (K)
2007	441,741	64,797	31,867	15,138,667	4.40%
2008	429,994	63,950	35,968	16,282,893	3.70%
2009	433,483	65,860	42,010	18,498,697	4.80%
2010	439,261	63,173	41,088	18,269,996	6.50%
2011	435,334	64,930	43,862	19,445,705	7.30%
2012	431,426	65,082	43,315	18,687,270	8.10%

Source:

- (1) Jefferson Parish Economic Development Corporation (JEDCO) - Jefferson EDGE Report
- (2) Louisiana Department of Education
- (3) Bureau of Economic Analysis, U.S. Department of Commerce (Median Household Income as of December 31, 2011)
- (4) Bureau of Economic Analysis, U.S. Department of Commerce (as of December 31, 2011)
- (5) Louisiana Workforce Commission (as of June 30, 2012)

NOTES:

- (K) - Due to Hurricanes Katrina and Rita the last quarter rate for 2005 was unavailable. The 5.40 rate is from August 2005 provided by Louisiana Department of Labor. The rate increased due to the effects of the hurricanes.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 18

**PRINCIPAL EMPLOYERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012 AND JUNE 30, 2003 (NINE YEARS AGO)**

(UNAUDITED)

Employer	Type of Business	2012 (1)			2003 (1)		
		Employees	Rank	Percent of Total Employment	Employees	Rank	Percent of Total Employment
Ochsner Health System	Medical	11,402	1	5.74%	-		0.00%
Jefferson Parish Public School System	Public Education	7,000	2	3.53%	-		0.00%
Superior Energy Services	Offshore Production Related Services	4,400	3	2.22%	-		0.00%
Huntington Ingalls (Formerly Northrup Grumman Avondale Shipyards)	Shipbuilding, Engineering	3,800	4	1.91%	-		0.00%
Jefferson Parish Government	Parish Government	3,671	5	1.85%	-		0.00%
Acme Truck Line	Trucking	2,500	6	1.26%	1,650	4	0.79%
East Jefferson General Hospital	Medical	2,310	7	1.16%	-		0.00%
Planet Beach Franchising	Tanning and Spa Salons	2,000	8	1.01%	-		0.00%
West Jefferson Medical Center	Medical	1,849	9	0.93%	-		0.00%
Jefferson Parish Sheriff's Office	Law Enforcement	1,418	10	0.71%	-		0.00%
Ruth's Chris Steakhouse	Restaurant Chain	-		0.00%	5,100	1	2.43%
American Nursing	Healthcare	-		0.00%	2,600	2	1.24%
AJ Copeland Enterprises	Restaurant Franchise/Food Production	-		0.00%	2,128	3	1.01%
The Latram Corporation		-		0.00%	1,250	5	0.60%
Oreck	Manufacturing/Retail	-		0.00%	1,106	6	0.53%
SECO Industries		-		0.00%	900	7	0.43%
Branton Enterprises/Insulations, Inc		-		0.00%	800	8	0.38%
Blessey Enterprises, Inc.		-		0.00%	600	9	0.29%
Lamarque Automotive Group		-		0.00%	550	10	0.26%
TOTAL		40,350		20.33%	16,684		7.96%

Source: Jefferson Parish Economic Development Corporation (JEDCO)

NOTES:

(1) Data as of December 31st for each year (thus, 2012 is actually as of December 31, 2011)

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 19

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

(UNAUDITED)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Authorized	Over (Under)
			(1)	(2)	(2)	(3)						
Public Safety						(4)						
Executive	121	109	32	27	89	9	9	8	8	8	8	-
Civil and Support	-	-	-	-	-	153	115	120	136	88	92	(4)
Finance and Administrative	146	147	142	128	136	68	60	60	58	60	59	1
Fleet	28	28	27	29	29	26	28	28	27	29	28	1
Revenue and Taxation	58	55	52	49	48	51	50	51	48	51	51	-
Operations	443	420	283	286	279	311	307	307	295	311	294	17
Special Operations	-	-	92	77	94	78	80	80	43	41	43	(2)
Technical Services	176	161	167	170	171	191	202	191	164	190	195	(3)
Internal Management	20	21	22	19	20	20	45	23	22	20	22	(2)
Criminal Investigations	191	149	140	118	122	135	146	148	148	151	161	(10)
Special Investigations	82	117	61	40	33	59	64	64	63	72	75	(3)
Narcotics	-	-	56	44	43	47	55	56	53	51	60	(9)
Corrections	396	376	377	278	298	330	329	342	353	382	378	4
	1,661	1,583	1,451	1,265	1,362	1,478	1,490	1,478	1,418	1,454	1,464	(10)

SOURCE: Sheriff's Personnel Department

NOTES:

- (1) Special Operations Bureau was split out from Operations Bureau. Narcotics Bureau was split out from Special Investigations Bureau
- (2) Hurricane Katrina hit the area in August 2005. The Sheriff lost approximately 300 employees in the months after the storm. The jail is still not open to capacity due to shortages in staffing.
- (3) Executive Bureau includes approximately 80 school crossing guards in some years (depending on when staffing report was run). The crossing guards work 9.5 months per year (while school is open) and are off during summer months.
- (4) Civil and Support Services Bureau was split out from Executive and Finance Bureaus.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 20

OPERATING INDICATORS
Last Ten Fiscal Years

(UNAUDITED)

Form of Government	Special Purpose (Sheriff/Law Enforcement - Public Safety)										% Change
	Area in Square Miles										
	June 30, 2003	June 30, 2004	June 30, 2005	(1) June 30, 2006	(2) June 30, 2007	(2) June 30, 2008	(3) June 30, 2009	(3) June 30, 2010	(3) June 30, 2011	(3) June 30, 2012	
359 Land											
272 Water											
Population-total	455,927	456,779	457,039	458,029	441,741	429,994	432,483	439,261	435,134	431,426	-0.9%
Population-unincorporated areas (estimated)	141,945	142,584	142,794	141,502	131,106	132,496	132,112	129,446	126,501	123,570	-0.9%
Calls for Service (1)	399,752	379,339	400,915	174,820	359,285	379,370	365,815	346,582	328,808	355,688	2.1%
Responses to Calls for Service (1)	380,937	360,563	381,234	115,744	336,071	360,037	347,950	329,313	309,616	316,472	2.2%
Assigned Cases (1)	170,116	156,744	165,864	100,887	124,441	141,520	126,548	120,943	111,309	152,351	6.2%
Investigated Cases	76,378	78,085	77,999	59,128	71,406	70,766	68,044	62,026	60,667	64,809	6.8%
Decks	625	636	626	590	643	681	634	611	423	570	25.9%
Traffic Tickets Issued	83,002	67,252	76,203	33,569	59,030	61,773	53,313	35,029	47,959	46,478	-3.1%
Average Response Time (in minutes)	4.62	4.70	4.48	5.38	5.33	4.26	3.95	1.80	3.89	3.68	-5.6%
Crime Statistics:											
Murders	11	16	12	39	32	51	46	41	51	37	-27.9%
Rapes	127	178	148	66	70	81	79	71	68	75	10.9%
Robberies	461	691	341	433	440	597	548	486	434	477	9.9%
Assaults	1,477	1,502	1,494	1,394	1,963	1,708	1,592	1,503	1,341	1,190	-4.3%
Total Persons Crimes	2,100	2,379	2,422	1,922	2,748	3,237	2,263	2,109	1,796	1,729	-0.9%
Burglary	3,179	3,205	3,175	3,193	3,784	3,505	3,507	3,177	2,950	2,721	-7.8%
Theft	11,519	11,873	11,621	6,360	9,832	9,465	9,945	9,143	8,820	9,639	9.3%
Vehicle Theft	2,237	2,113	2,529	1,468	1,909	1,643	1,413	1,160	992	858	-13.5%
Total Property Crimes	16,955	17,191	17,557	11,021	15,525	14,613	14,865	13,680	12,762	13,218	3.6%
TOTAL	19,155	19,570	19,979	12,053	18,273	17,050	17,130	15,559	14,558	14,991	3.0%
Arrests	200	184	161	73	193	149	118	131	116	84	-27.6%
Estimated Value of Property Stolen	\$ 4,855,381	\$ 33,409,494	\$ 37,314,411	\$ 56,237,200	\$ 39,216,276	\$ 30,422,669	\$ 28,512,155	\$ 24,137,229	\$ 25,097,047	\$ 24,368,572	-2.9%
Estimated Value of Property Recovered	\$ 12,263,331	\$ 11,817,090	\$ 13,424,726	\$ 14,381,507	\$ 13,841,498	\$ 9,455,709	\$ 9,422,911	\$ 7,193,156	\$ 5,760,270	\$ 5,326,251	-7.9%
Crime Rate per 1,000 Residents (Unincorporated)	56.3	57.1	58.1	37.7	55.2	52.9	52.7	47.9	44.6	46.3	3.9%

Source: Jefferson Parish Sheriff's Office- Research & Analysis

NOTES:

- (1) FY 01/02, traffic stops were given an "item" number and are included in the calls for services count. Thus, these statistics show increases.
- (2) The statistics for June 30, 2004 are down due to Hurricane Katrina. The Parish was evacuated for most of September 2005 and crime stats were not produced for September or October 2005.
- (3) The loss of population from Hurricane Katrina continues.

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JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 21

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN YEARS

(UNAUDITED)

Program/Function	(1) 2003	(1) 2004	(1) 2005	(1) 2006	(1) 2007	(2) 2008	(2) 2009	(2) 2010	(2) 2011	(2) 2012
Public Safety										
Number of Buildings										
General and Support	9	9	9	9	9	9	9	9	9	9
District Stations	4	4	4	4	4	4	4	4	4	4
Emergency Operations	2	2	2	2	2	2	2	2	2	3
Other Law Enforcement	5	5	5	5	5	5	5	5	5	5
Radio Tower Sites	3	3	3	3	3	3	3	3	3	3
	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>24</u>
Number of Vehicles (2)										
Executive	-	-	-	-	-	10	10	9	9	9
Civil and Support Services	-	-	-	-	-	94	102	109	79	81
Finance and Administrative	-	-	-	-	-	47	40	38	36	37
Fleet	-	-	-	-	-	136	282	191	195	176
Revenue and Taxation	-	-	-	-	-	25	24	23	24	28
Operations	-	-	-	-	-	404	412	402	390	399
Special Operations	-	-	-	-	-	249	283	268	251	237
Technical Services	-	-	-	-	-	75	80	63	77	75
Internal Management	-	-	-	-	-	31	32	34	35	30
Criminal Investigations	-	-	-	-	-	133	138	146	129	135
Special Investigations	-	-	-	-	-	86	96	101	101	115
Narcotics	-	-	-	-	-	65	63	74	67	66
Corrections	-	-	-	-	-	61	59	44	37	35
Non-departmental	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	<u>1,416</u>	<u>1,621</u>	<u>1,502</u>	<u>1,430</u>	<u>1,423</u>

(3)

(1) Data not available for vehicles.

(2) Vehicles include patrol cars, administrative cars, pool cars, reserve cars, boats, trailers, rescue vehicles, SWAT vehicles, mobile command centers, etc.

(3) The increase noted was due to the timing of the annual car auction being delayed till after year end. Approximately 120 vehicles were sold subsequent to year end.

SINGLE AUDIT SECTION





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

We have audited 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, 2012, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 20, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the Sheriff is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

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

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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 determination of financial statement amounts. 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*.

This report is intended solely for the information and use of the Sheriff, management, applicable federal awarding agencies and pass-through entities, and the Louisiana Legislative Auditor, and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

December 20, 2012



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Sheriff Newell Normand
Jefferson Parish Sheriff's Office
Harvey, Louisiana

Compliance

We have audited the compliance of the Jefferson Parish Sheriff's Office (the Sheriff) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *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, 2012. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Sheriff's compliance with those requirements.

In our opinion, the Sheriff complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

Management of the Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Sheriff's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's 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 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.

Our consideration of internal control over compliance 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 compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the management, the Louisiana Legislative Auditor, and applicable federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

December 20, 2012

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2012**

Section 1

Financial Statements

1.	Type of auditors' report	Unqualified
2.	Internal control over financial reporting	
	a. Material weaknesses identified	None
	b. Significant deficiencies identified not considered to be material weaknesses	None
	c. Noncompliance material to the financial statements noted	No
3.	Management Letter	No

Federal Awards

1.	Internal control over major programs	
	a. Material weaknesses identified	None
	b. Significant deficiencies identified not considered to be material weaknesses	None
2.	Type of auditors' report issued on compliance for each major program	Unqualified
3.	Audit findings disclosed that are required in accordance with OMB A-133, Section 510(a)	None
4.	Identification of major programs	
	20.600 State and Community Highway Safety	
	20.601 Alcohol Impaired Driving Countermeasures Incentive Grants	
	97.036 Disaster Grants – Public Assistance	
	97.067 Homeland Security Grant Program	
5.	Dollar threshold used to distinguish between Type A and B programs	\$300,000
6.	Auditee qualified as a low-risk auditee under OMB A-133, Section 530	Yes

(END OF REPORT)