

HARRY LEE

SHERIFF

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Release Date 1-19-2000

JEFFERSON PARISH SHERIFF'S OFFICE

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 1999

Prepared by:
COMPTROLLER'S OFFICE

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**JEFFERSON PARISH SHERIFF'S OFFICE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FISCAL YEAR ENDED JUNE 30, 1999**

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INTRODUCTORY SECTION

HARRY LEE SHERIFF



December 15, 1999

Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

Dear Sheriff Lee:

The Comprehensive Annual Financial Report (CAFR) of the Jefferson Parish Sheriff's Office (the "Sheriff") for the year ended June 30, 1999 is hereby submitted.

State statutes (LRS 24:513) require that the Sheriff issue a report on its financial position and activity on an annual basis and that this report be audited by an independent firm of certified public accountants. We believe the information, as presented herein, is accurate in all material aspects; that it is presented in a manner designed to set forth fairly, in all material respects, the financial position and results of operations of the Sheriff as measured and reported by the financial activity of its various funds; and that all disclosures necessary to enable readers to gain an adequate understanding of the Sheriff's financial affairs have been included. Responsibility for the CAFR rests with the management of the Sheriff.

DESCRIPTION OF THE CAFR

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

- **Introductory** - which includes the table of contents, this transmittal letter, a copy of the most recent GFOA Certificate of Achievement for Excellence in Financial Reporting, a listing of the Sheriff's principal officials, and organizational charts;
- **Financial** - which includes the independent auditor's report, the "general purpose" financial statements and footnotes, the combining and individual fund and account group statements and schedules, and the schedule of expenditures of federal, state and local awards;
- **Statistical** - which includes financial and demographic information on the Sheriff and the Parish of Jefferson on a multi-year basis. The information in this section is presented for analytical purposes only and is not audited;
- **Single Audit** - Due to the amount of funding received from the federal government, the Sheriff is also required to undergo an annual Single Audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget's Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to the single audit, including the independent auditor's reports on internal controls and compliance, and a schedule of findings and questioned costs, if any, are included in the Single Audit Section of the CAFR.

DESCRIPTION OF THE "REPORTING ENTITY"

As discussed in the notes to the financial statements, as the local governing authority, the Jefferson Parish Council (the "Parish") is considered to be the primary government of the parish. However, for a number of reasons, the Sheriff is not considered to be a component unit of the parish and, therefore, issues a "stand-alone" report.

Some of the reasons for not including the Sheriff as part of the Parish reporting entity include: 1) the Sheriff is legally separate from the Parish, 2) the Sheriff is a separately elected official elected by the 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 and account groups, as well as component units, for which he is financially accountable. As such, the operations of the Law Enforcement District of Jefferson Parish, although a legally separate entity, is, in substance, part of the Sheriff and is included (i.e., blended) within the Sheriff's financial report. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Jefferson Parish are reported within the Sheriff's financial statements as an Agency fund.

JEFFERSON PARISH ECONOMIC CONDITION AND OUTLOOK

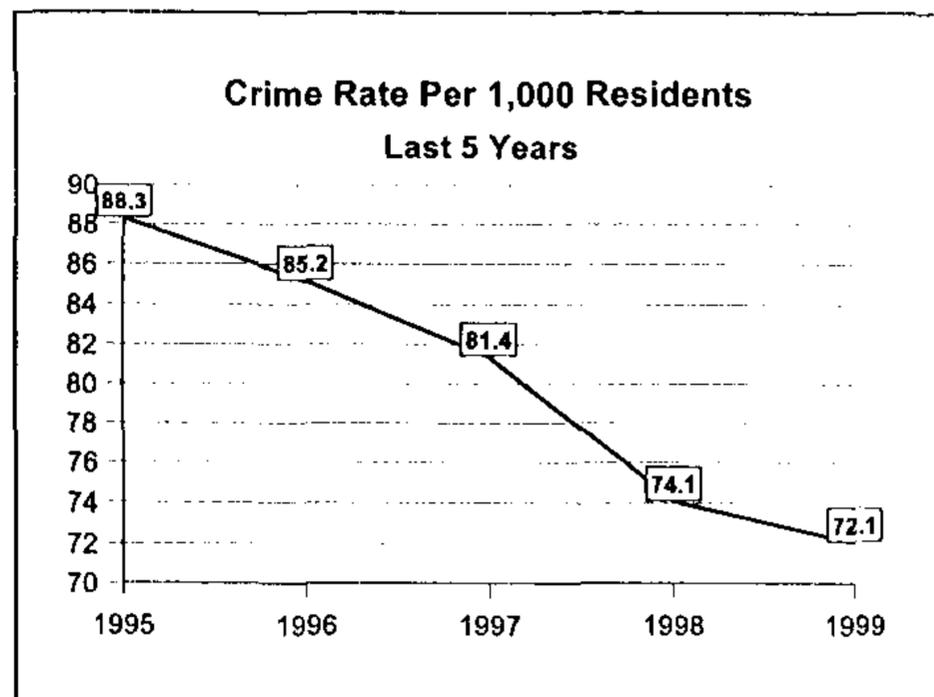
Jefferson Parish is located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. With a population of nearly 453, 000, the Parish is a major part of the new Orleans metropolitan economy. Although the oil and gas industry has recently taken a turn for the worse, it no longer dominates the local economy as it did in the 1980's. It's down-turn, therefor, is not as harsh to the local economy as it was in the 1980's. Diversification continues to protect the local economy from the boom-to-bust swings. Tourism, gaming, construction, transportation, chemicals, shipbuilding, and health-care continue to make up a large part of the local economy.

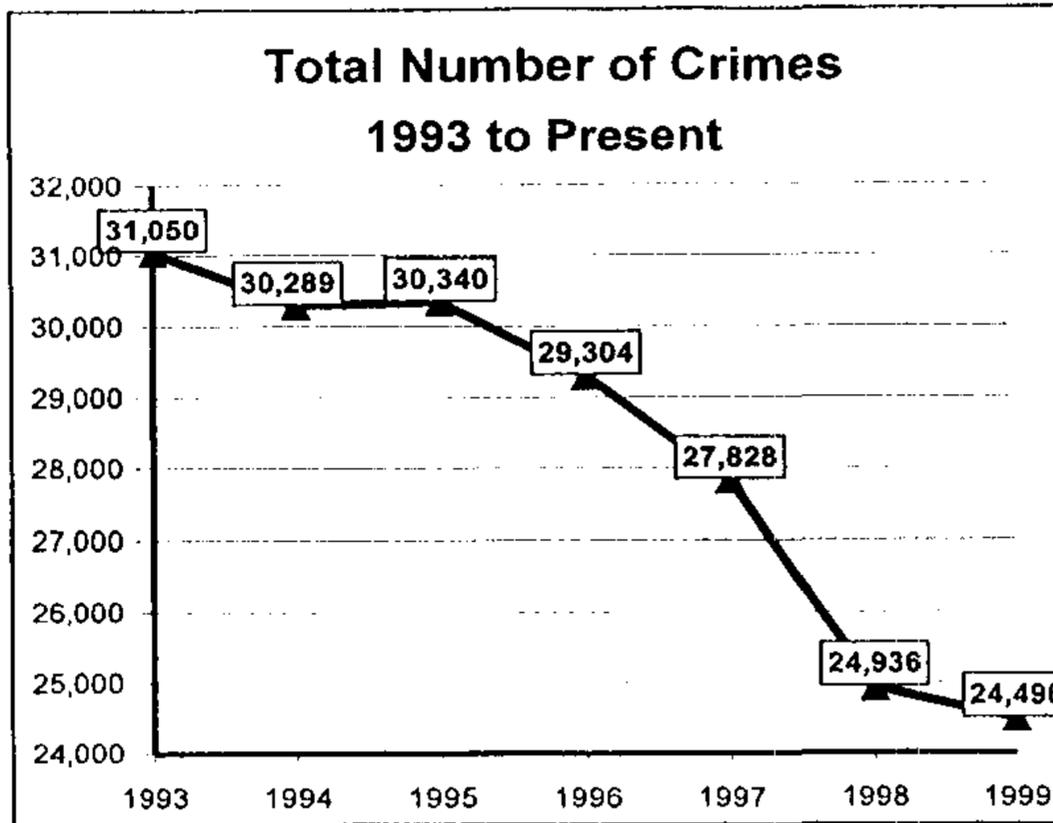
The results of this diversification can be seen in the economic statistics. Despite a relatively stable population level, per capita income rose to \$22,912, the third highest in the state. Assessed property values rose from \$2.217 billion to \$2.271 billion. The strength of Jefferson Parish's economy is further reflected in the increases seen in commercial construction permits, office space occupancy rates of nearly 95 percent, and retail space occupancy at 92 percent.

During 98/99, new employment records were being set as the unemployment rate dipped to 3.30 percent. Avondale Shipyards and Ochsner Hospital continue to lead the parish in private employment. The Jefferson Parish Public School System continues to lead the area in public employment. Gaming also continues to be a boon to the local economy. In addition to video poker, two of the most successful riverboats in the New Orleans area are operating within Jefferson Parish. The resulting taxes and fees have provided a boost in revenues to most of the local governments.

OVERVIEW OF CRIME STATISTICS

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



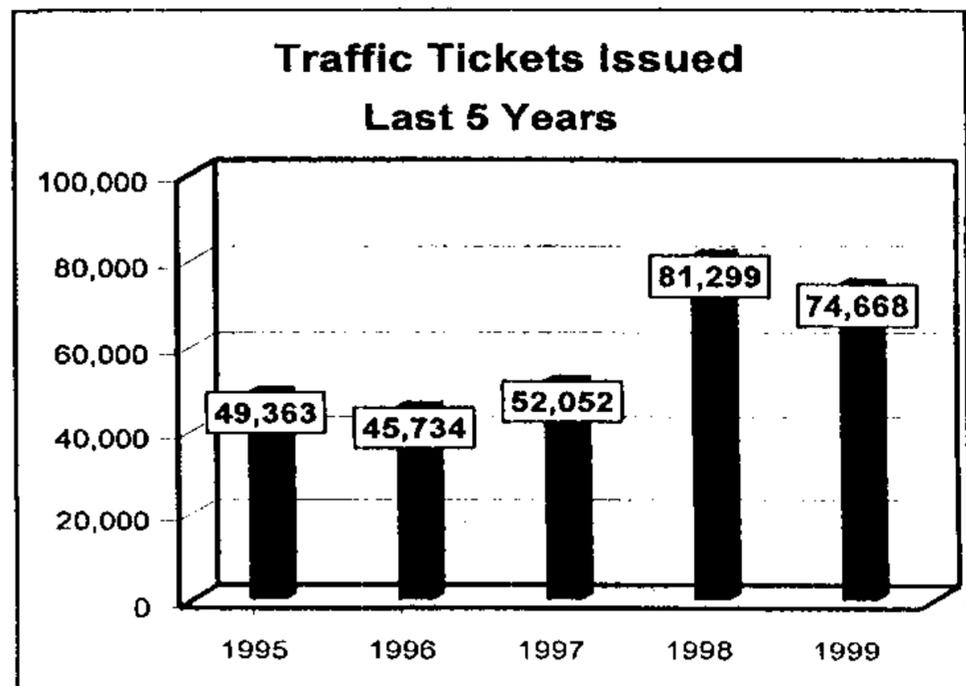


The total number of crimes in Jefferson Parish continues to decrease (see graph). Calls for service also decreased from 326,293 to 316,049 in 98/99.

One of the most interesting points about this graph is how the drop in crimes coincides with the roll forward of the property tax millage in 1991 and the implementation of the 1994 1/4 cent sales tax dedicated to the Sheriff's Office. It appears that at least part of the reason for the drop in crime is a direct result of these tax dollars being put to work.

An effort to increase traffic control and enforcement resulted in a sharp increase in the number of traffic tickets issued in 97/98. While a drop-off is seen in 98/99, the number of tickets issued is still up considerably over prior years.

Another popular performance measure for law enforcement agencies is response time. The average response time for emergency calls received by the Sheriff's Office continues to be held to approximately 5 minutes. By most law enforcement standards, this is an excellent mark.



MAJOR INITIATIVES

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

- The **800 MHZ Radio System** became a reality in 98/99. With all major construction complete, the radio system went live in December 1998. This is the first digital system in the State of Louisiana and one of the most sophisticated systems in the United States.

During 98/99, the Sheriff's Office spent \$7,794,234 out of the Communications Reserve Capital Project Fund on this project. To date, the Sheriff has transferred \$11,000,000 from the General Fund to pay for the new system. This money was dedicated to this project out of the 1994 1/4 cent sales tax. We also were able to secure a \$3,000,000 appropriation from the federal government in the form of a COPS Technology grant. This money was prorated between the Sheriff's Office and the municipalities in the area so that they could purchase radios compatible with our new system.

An additional phase of the project involves data transfer capability. This will allow each deputy to have a laptop computer in his/her car to access criminal history and other data. We have designated \$3,000,000 of the General Fund's Fund Balance to this project. We also have received another COPS Technology grant for \$3,300,000 for this project. The laptops went into use in the fall of 1999.

- The **Project STAR** (**S**urvey residence, **T**arget violators, **A**rrest and enhance Prosecution, and **R**ejuvenate neighborhoods through Community Oriented Policing) grant came to an end on June 30, 1998, however, the project itself has continued with the Sheriff picking up 100 percent of the cost of the 28 deputies hired under the grant. This program is designed to take a proactive approach to drug trafficking integrated with a community policing strategy aimed at addressing the needs of communities where drug use and violence is concentrated. The program attacks violence and drug activity in these neighborhoods and provides for "after-care" to maintain the neighborhood once the targeted individuals have been removed. During 98/99, approximately \$700,000 was expended on this project.
- Due to the success of the Project STAR program, the Sheriff's Office was awarded a **COPS MORE "Technology" grant** from the U.S. Department of Justice for \$2.5 million to provide computers/radios for deputies' cars as part of the 800 MHZ radio upgrade discussed above. The grant calls for a 75/25 split, whereby the federal government will provide \$1.875 million and the Sheriff's Office will provide \$675,000. Approximately \$874,336 was spent during 98/99 on designing the system as well as buying equipment (laptop computers) to be installed in the deputies' cars. The system went on-line in fall 1999.
- Beginning in January 1997, the Sheriff's Office dedicated the proceeds of its state video poker allocation to the Parish of Jefferson to help pay for the **construction of a new Parish jail**. The proceeds will be dedicated for a period of 42 months. During 98/99, approximately \$1,545,000 was received and remitted to the Parish.
- Continuation of the implementation of the **AFIS** (**A**utomatic **F**ingerprinting and **I**dentification **S**ystem) program. The goal of this project is to electronically capture the fingerprint at the moment of arrest, to identify the arrested individual, check for any outstanding warrants or attachments throughout the state, and to update the criminal history record, all within five minutes. The Sheriff's Office is one of five fully functional remote sites and, as such, will have fingerprint technicians to handle quality control and make positive identifications for the Southeast Region of the State. During 98/99, the State reimbursed the Sheriff's Office approximately \$277,000 for salaries and other development costs related to this project.
- Continuation and expansion of the **"High Intensity Drug Trafficking Area" (HIDTA) cooperative agreement** with the Office of National Drug Control Policy. "HIDTA's" are regions identified as having the most critical drug trafficking problems in the U.S. This agreement is designed to promote more effective coordination of drug control efforts along the Gulf Coast areas of Louisiana, Mississippi, and Alabama. While we are designated as the lead agency in the program, it is truly a joint effort of several law enforcement agencies. The 1999 grant program was expanded and approximately \$1,245,000 was spent on the HIDTA programs.

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

- Plans are still underway to provide **additional office space** for the Westbank administrative departments. A purchase agreement was signed recently for the purchase of a 5 story office complex on the Westbank of the Parish for \$3,400,000. We anticipate being able to consolidate several of our Eastbank and Westbank offices into this one complex, resulting in future cost savings. During 98/99, an additional \$500,000 was transferred from the General to the Capital Project fund for this project.
- A **new firing range** is also in the works. We have drafted preliminary plans to locate a range on some property owned by the West Jefferson Levee District. The plans have been submitted to the U.S. Army Corps of Engineers for review and approval. Other sites are also being investigated. \$1,500,000 has been set aside in a Capital Project fund for this project.
- Plans are also being formulated to address the **additional 150 deputies** that are expected to be hired in the year 2000 to **man the new Parish Jail expansion**. We have budgeted approximately \$3.7 million in salaries and benefits for 99/00, assuming the jail opens on schedule in early 2000. Additional sources of financing the future costs of operating the jail are also under consideration.

FINANCIAL INFORMATION, MANAGEMENT AND CONTROL

INTERNAL CONTROLS OVER FINANCIAL AND COMPLIANCE MATTERS

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

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

BUDGETARY CONTROLS

In addition, as required by State statutes (LRS 39:1304), the Sheriff has formally established budgetary controls over his operating funds (i.e., the General Fund and all Special Revenue funds, except for the federal grant funds). The level of budgetary control (i.e., the level at which expenditures cannot legally exceed appropriations) is at the "fund level". To supplement budgetary controls, the Sheriff maintains an encumbrance accounting system as part of its general ledger system. All unencumbered appropriations lapse at year end. Open encumbrances are reported as reservations of fund balances at June 30, 1999.

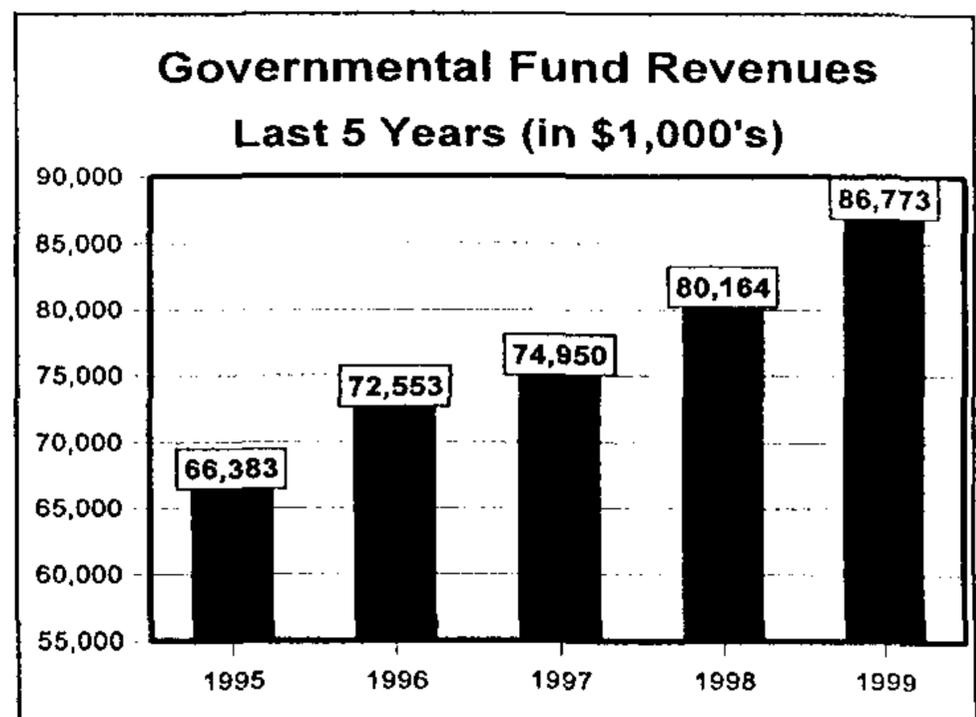
FINANCIAL INFORMATION

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The individual funds account for the resources allocated to them for the purpose of carrying on specific activities in accordance with the budget, special regulations, restrictions, or limitations.

For reporting purposes, the funds are grouped into "fund-types". The following is a brief analysis of the condition and operating results of the Sheriff's various funds.

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

The primary reason for the increase over the past few years is the 1/4 cent sales tax which went into effect January 1, 1994. Added to the 1/8 cent already dedicated to the Sheriff, we received a total of \$15,974,000 for 98/99. This amounted to an increase in sales taxes of \$475,000 or 3.1 percent. 98/99 also saw a sharp increase in intergovernmental revenues (i.e., grants).

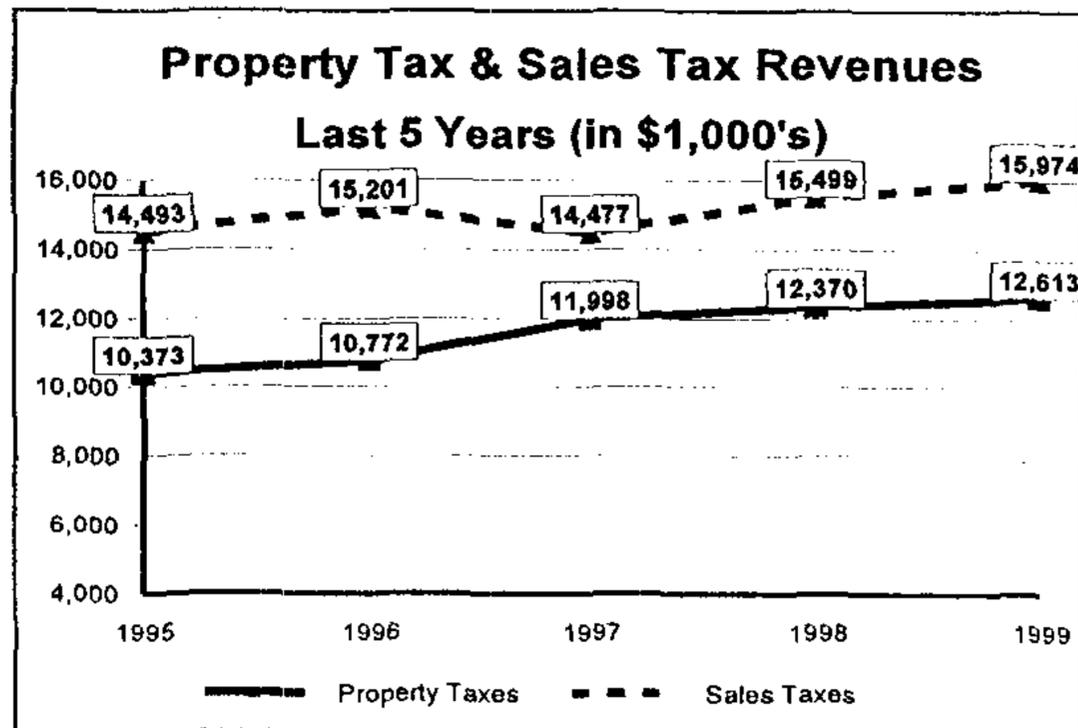


Overall, the current year saw an increase in revenues of \$6,609 million or 8.2 percent. Presented in the table below is a current year to prior year comparison of the Sheriff's revenues (expressed in thousands):

Revenues	1999		1998		Amount of Increase (Decrease)	Percent of Increase (Decrease)
	Amount	Percent of Total	Amount	Percent of Total		
Taxes	\$ 28,587	32.9%	\$ 27,869	32.9%	\$ 718	2.6%
Intergovernmental	17,805	20.5%	13,673	17.0%	4,132	30.2%
Service charges, fees, and commissions	36,008	41.5%	34,037	42.6%	1,971	5.8%
Fines and Forfeitures	1,097	1.3%	1,084	1.4%	13	1.2%
Interest	1,500	1.7%	1,630	2.0%	(130)	(8.0)%
Miscellaneous	1,776	2.1%	1,871	2.3%	(95)	(5.1)%
TOTAL	\$ 86,773	100.0%	\$ 80,164	100.0%	\$ 6,609	8.2%

Explanations for the variances noted are as follows:

- The \$718,000 increase in tax revenues is due to the increase in sales taxes, as explained above, and a small increase in property taxes (see the graph below).
- Intergovernmental revenues are up \$4,132,000 for a variety of reasons: 1) Federal grants increased \$4,590,000 due primarily to the COPS MORE and COPS Technology grants, the Local Law Enforcement Block Grant, and the HIDTA grant, and 2) \$843,000 of reimbursements for housing state prisoners at the Parish Correctional Center were reclassified to Service Charges for 98/99, 3) Video poker commissions increased \$134,000 as the number of machines in the Parish increased to 1,153, 4) Airport details dropped by approximately \$175,000 due to cutbacks, and 5) reimbursed salaries were up \$269,000 due to additional cooperative agreements with Parish and other agencies.
- Service charges, fees and commissions increased by \$1,971,000 primarily due to the increases seen in the overall sales tax collections (the Sheriff's Office receives a commission on the taxes collected, thus, as sales taxes go up, our commissions go up as well). Commissions on fines and forfeitures also accounted for some of this increase, rising nearly \$262,000 in 98/99. \$843,000 for housing state prisoners has also been reclassified to this line-item for 98/99 (see comments on Intergovernmental revenues above).



- Interest income dropped by \$130,000 due to declining interest rates during the middle and later parts of the fiscal year. The majority of the portfolio is currently being kept in the NOW accounts (earning 30 basis points over the average 91 day T-Bill or in the Louisiana Asset Management Pool.
- Miscellaneous revenues were down \$95,000 primarily due to decreases in public assignments (down \$55,000) and subrogation claims (down \$73,000).

The expenditures of the Sheriff also saw a substantial increase over 97/98. Expenditures increased by \$7.058 million or 9.1 percent. A comparison of expenditures for the current and prior year is presented in the following table (expressed in thousands):

Expenditure/Function	1999		1998		Amount of Increase (Decrease)	Percent of Increase (Decrease)
	Amount	Percent of Total	Amount			
Current						
Community Services	\$ 462	0.5%	\$ 495	\$ (33)	6.6%	
Public Safety	81,423	96.6%	74,482	6,941	9.3%	
Employee Programs	4	0.0%	1	3	300.0%	
Intergovernmental	1,554	1.8%	1,411	143	10.1%	
Debt Service	885	1.1%	881	4	0.4%	
TOTAL	\$ 84,328	100.0%	\$ 77,270	\$ 7,058	9.1%	

Explanations for the variance noted are as follows:

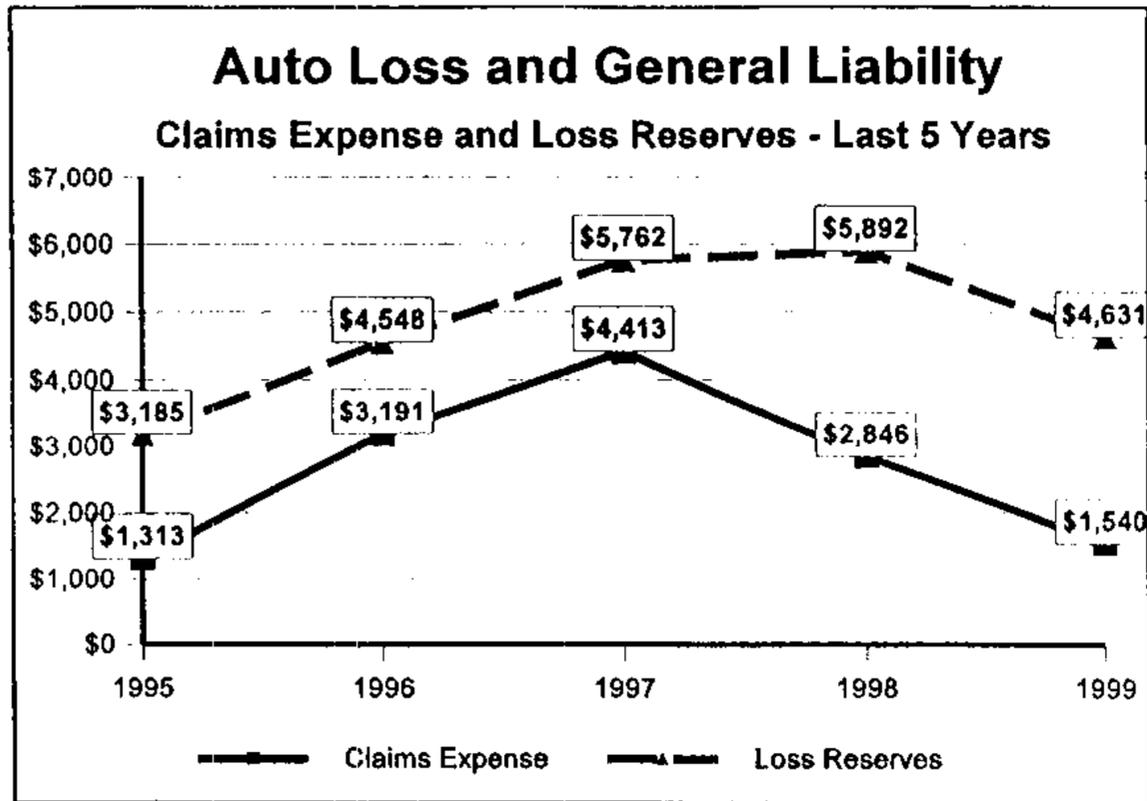
- Public Safety Functional expenditures increased for various reasons - 1) an across the board 5 percent raise was given on January 1, 1999, thus increasing salaries by approximately \$1,175,000; 2) the premium to the Group Health Fund was decreased on July 1, 1998, resulting in a decrease of \$568,000; 3) capital outlay in the General Fund increased \$3,300,000 due to more vehicles being purchased this year than last; and 4) the 800 MHz Radio project incurred \$3,435,000 more in expenditures than last year as the project was pushing to completion.
- Intergovernmental expenditures represent that portion of the state video poker allocation which was dedicated by the Sheriff to the Parish's "Jail Study and Construction" project. This remittance to the Parish began in January 1997 and will end in June 2000 (this represents a six month extension over last year). The expenditure increased because the revenue from the state increased.

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

The Auto Loss and General Liability fund is funded through subsidies (i.e., "premiums") from the General Fund. At June 30, 1999, this fund had a retained earnings of \$2,353,000, after accruing \$4,631,000 for claims and judgments payable. As can be seen in the following graph, this fund has experienced a few large claims losses over the past few fiscal years, however, during 98/99, it actually recognized a decrease in claims and the related reserves. One of the main reasons for the decrease is that we have a much better handle on our loss reserves since contracting with Creative Risk Controls, Inc. (CRC) to administer our claims. The loss reserves are reviewed monthly for reasonableness and semi-annual meetings with the attorneys and CRC allow for closer monitoring of the reserves.

The Group Health and Life Insurance fund accounts for both employee and employer contributions to the plan. At June 30, 1999, this fund had a positive retained earnings of \$5,342,000, after accruing liabilities of \$2,212,672 for claims payable.

This fund continues to experience problems with its third-party administrators. A new TPA was selected via the Request for Proposal process and began processing claims on January 1, 1999. As of June 30, 1999, they have still not gotten caught up in paying prior claims, thus, there is a significant lag at year end in the claims payable. The result was an increase in the claims payable at year end of approximately \$845,000.

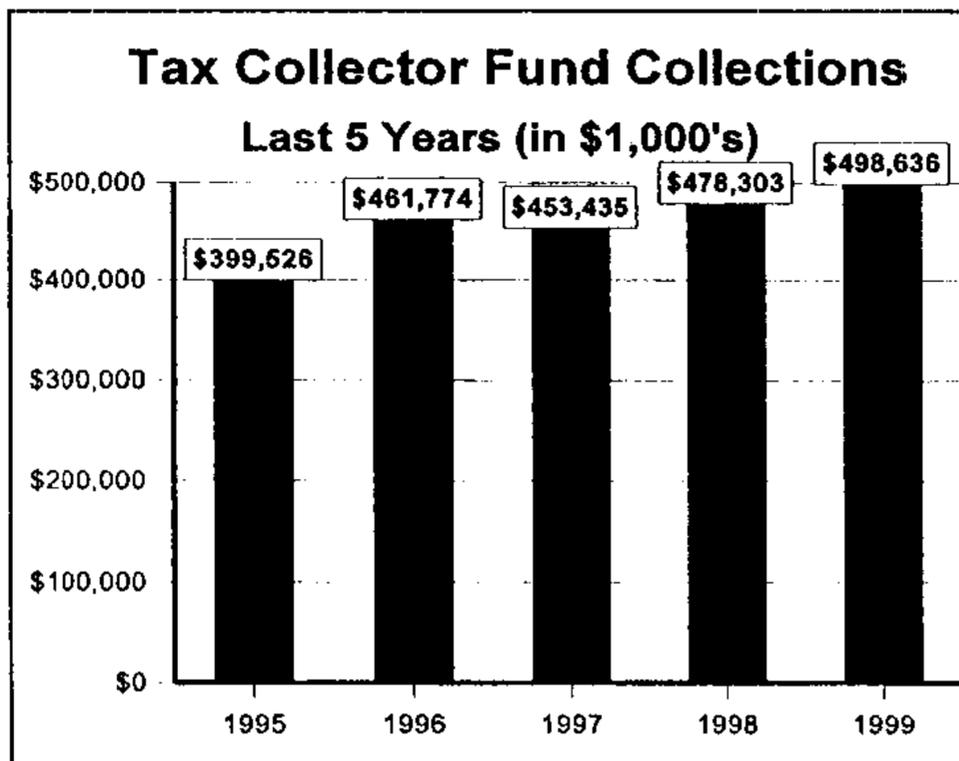


As noted earlier, the General Fund reduced its premium to the Group Health fund by 18 percent effective January 1, 1999. Thus, revenues to the Group Health Fund decreased by approximately \$600,000.

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

The Tax Collector fund accounts for the 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 significantly. During 98/99, the Tax Collector fund received \$498,636,000 and disbursed \$495,350,000 to the various taxing bodies in the parish.



The majority of the increase in collections over 98/99 is seen in the fines, property tax, and sales tax collections. These collections increased \$1,278,000, \$7,299,000, and \$12,166,000, respectively. These increases were realized by all participating agencies in the Parish.

The Sheriff's Account Agency fund received \$10,049,973 in garnishments and judicial sales and disbursed \$9,882,327 to the applicable litigants, defendants, attorneys, and appraisers. These are increases of \$267,000 and \$76,000, respectively.

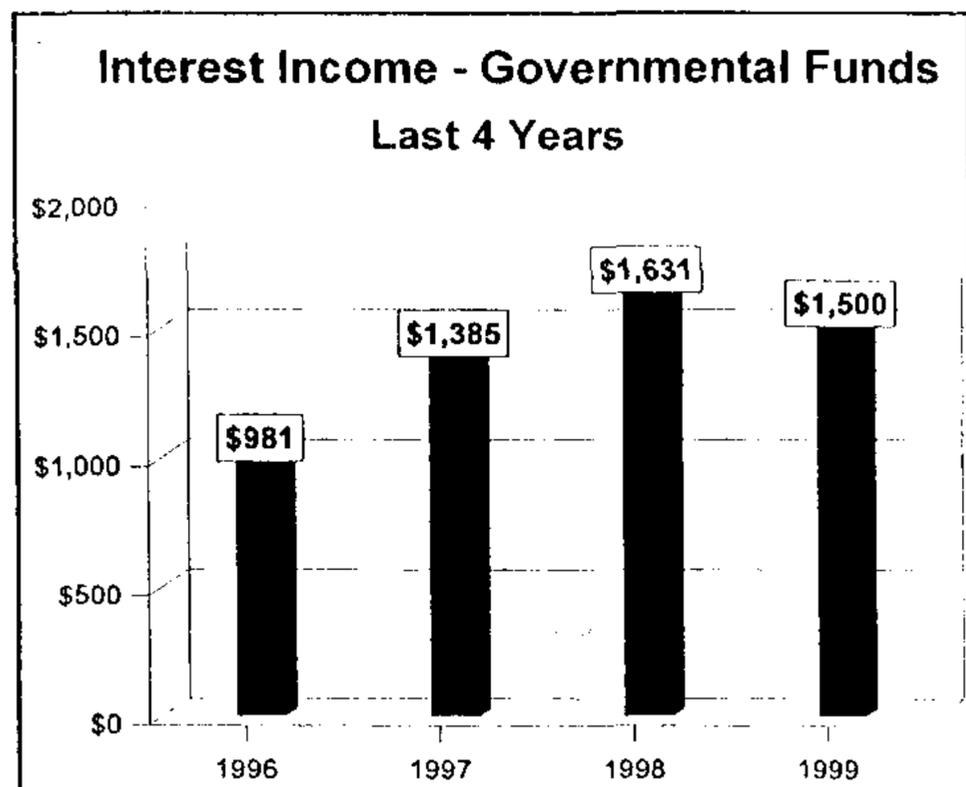
Debt Administration. Keeping with the Sheriff's longstanding policy of funding operations currently, at year-end, the Sheriff had only one bond issue outstanding. These Certificates of Indebtedness were originally issued in 1991 by the Law Enforcement District to provide funding for major capital outlays and improvements. During 92/93, the outstanding debt was refunded in order to take advantage of more favorable interest rates, as well as to free up \$600,000 held in reserve. At June 30, 1999, \$805,000 of these certificates were outstanding, maturing in April 2000 and bearing interest rate of 5.35 percent.

Overall, the annual debt service requirements, including principal and interest, of the Sheriff for the next year will be \$848,000. The net debt per capita and ratio of debt service expenditures to General Government expenditures continue to show a downward trend, dropping to \$1.00 and \$1.01, respectively.

Cash Management. In March 1999, the Sheriff's Office signed a new fiscal agent agreement which will continue to provide significant benefits to the Sheriff's Office. In addition to increasing the interest rate paid on the NOW accounts, the reserve requirements continue to be eliminated. In addition, effective April 1, 1999, the Sheriff began pooling the cash from all of its funds (except Tax Collector, which maintains its own pool) in order to take maximize its earning potential. Thus, the Sheriff earns interest on 100 percent of its daily pooled cash balances.

The Sheriff currently has two options concerning idle cash: 1) invest it in statutorily allowed securities or 2) allow it to stay in NOW accounts earning interest at a rate of 30 basis points above the 91 day Treasury Bill rate (this is an increase of 1 basis point over the prior contract).

During 98/99, we started the year off investing most of our idle funds in U.S. Government securities, however, by the spring of 1999, the rates had fallen to the point where it was more beneficial to invest in the Louisiana Asset Management Pool (LAMP) and/or the NOW accounts. At June 30, 1999, the investment portfolio was \$15,527,000 which is \$11,487,000 less than last year. As the rates go up, we expect to start investing in the market again.



As a result of the decline in rates during the year, the interest income earned by the Governmental Funds dropped by \$131,000. Overall, income is still much higher than in 1996 when we started our investment program.

State statutes require the Sheriff to have his deposits insured or collateralized at a rate of 100 percent at all times. During 98/99, this requirement was complied with at all times. As of June 30, 1999, the Sheriff had deposit balances of \$59,894,000 in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB). The investment portfolio consisted solely of investments in the Louisiana Asset Management Pool (LAMP), a state sponsored external investment pool, and are therefor not categorized according to risk categories.

Risk Management. As noted earlier, the Sheriff maintains four internal service funds to account for its risk management activities. The first major fund is the Auto Loss and General Liability fund. To protect against 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. The aggregate stop-loss coverage was only \$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/professional liability cases.

For the majority of auto loss claims, it is the policy of the Sheriff not to purchase commercial or other insurance for the risks of loss to which it is exposed. Thus, the Sheriff is 100 percent self-insured.

The second major fund is the Group Health and Life Insurance fund. Under this program, which is administered by a service agent, the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount of \$100,000 per person. Excess liability for claims over the stop-loss amount 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, 1999, a liability of \$2,212,672 has been accrued, which represents the amount of claims reported to the service agent but not yet paid. The fund has assets of \$7,563,046 at June 30, 1999 available to pay these claims.

The claims liability is up significantly due to a change in third-party administrators (TPA's) on January 1, 1999. The new TPA is still catching up on paying outstanding claims from the previous TPA, thus the liability for incurred but not paid/reported claims was raised. This situation is expected that to be cleared up by the end of the next fiscal year.

OTHER INFORMATION

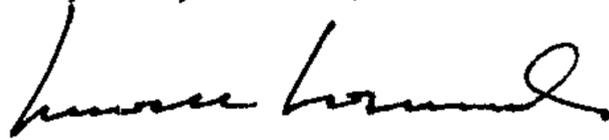
Independent Audit. State statutes require an annual audit by independent certified public accountants. Such an audit has been performed and the opinion of the auditing firm on the Sheriff's financial statements is included in the Financial Section of this report. For the fiscal year ended June 30, 1999, an unqualified or "clean" opinion was issued.

Awards. The Governmental 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, 1998 Comprehensive Annual Financial Report (CAFR). In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Newell D. Normand
Comptroller



Paul C. Rivera, CPA
Internal Auditor



Michael Cyprian
Accounting Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Jefferson Parish Sheriff,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1998

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.



Cary Brubaker
President

Jeffrey L. Esser
Executive Director

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

**SELECTED OFFICIALS OF THE SHERIFF'S OFFICE
June 30, 1999**

Harry Lee
SHERIFF

Gerald Guidroz
CHIEF ADMINISTRATIVE OFFICER

Betty Adams
ADMINISTRATIVE ASSISTANT

Newell Normand
CHIEF DEPUTY/COMPTROLLER

Craig Taffaro
OPERATIONS COMMANDER

John Day
TECHNICAL SERVICES

Knot Farrington
FLEET MANAGEMENT

August Claverie
SPECIAL INVESTIGATIONS COMMANDER

Emile "Bubby" Gauthreaux
TAX BUREAU COMMANDER

James Miller
INTERNAL MANAGEMENT COMMANDER

Richard Rodrigue
CRIMINAL INVESTIGATIONS COMMANDER

Gary Schwabe
CORRECTIONS COMMANDER

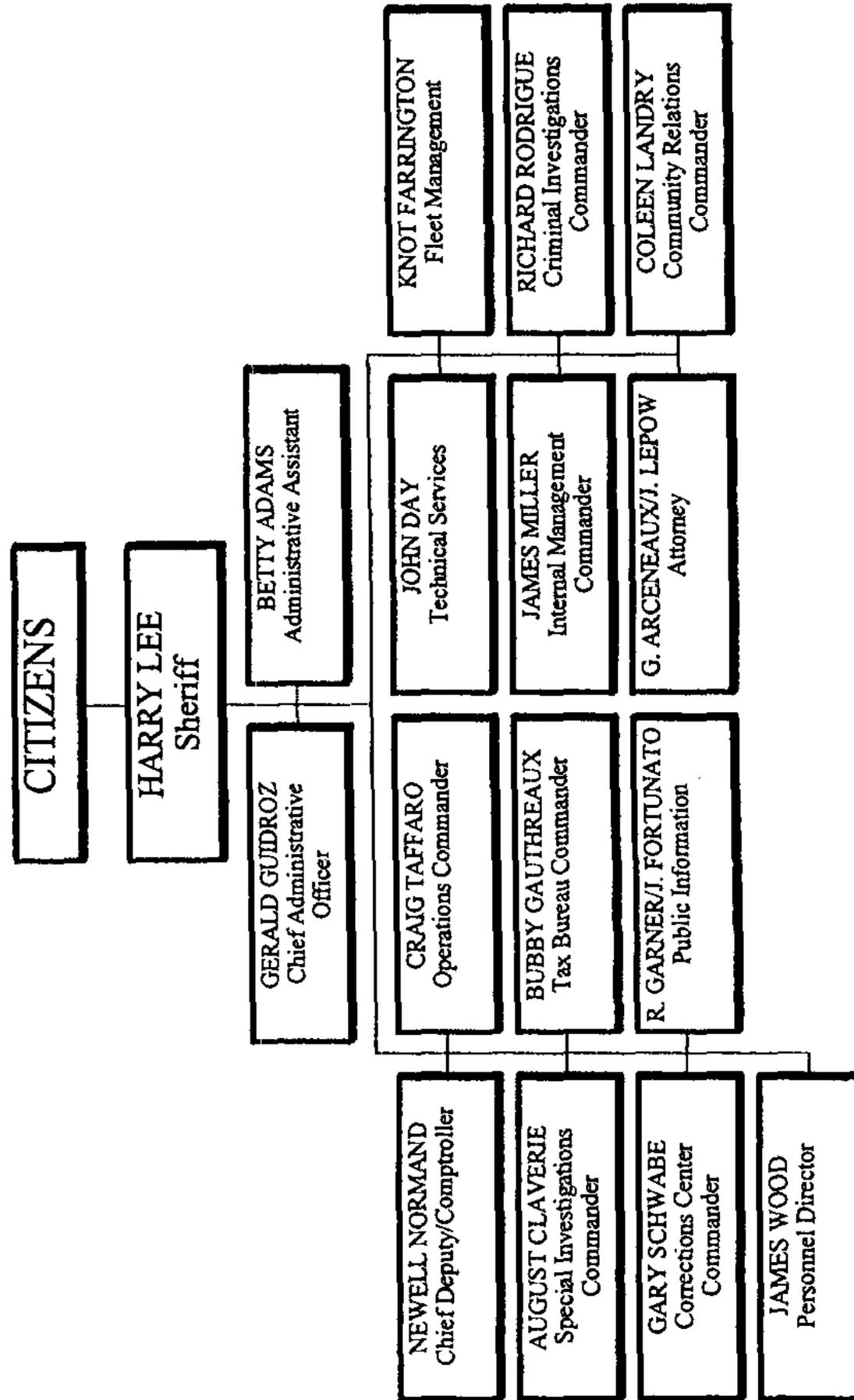
R. Garner/J. Fortunato
PUBLIC INFORMATION

G. Arcenaux
ATTORNEY

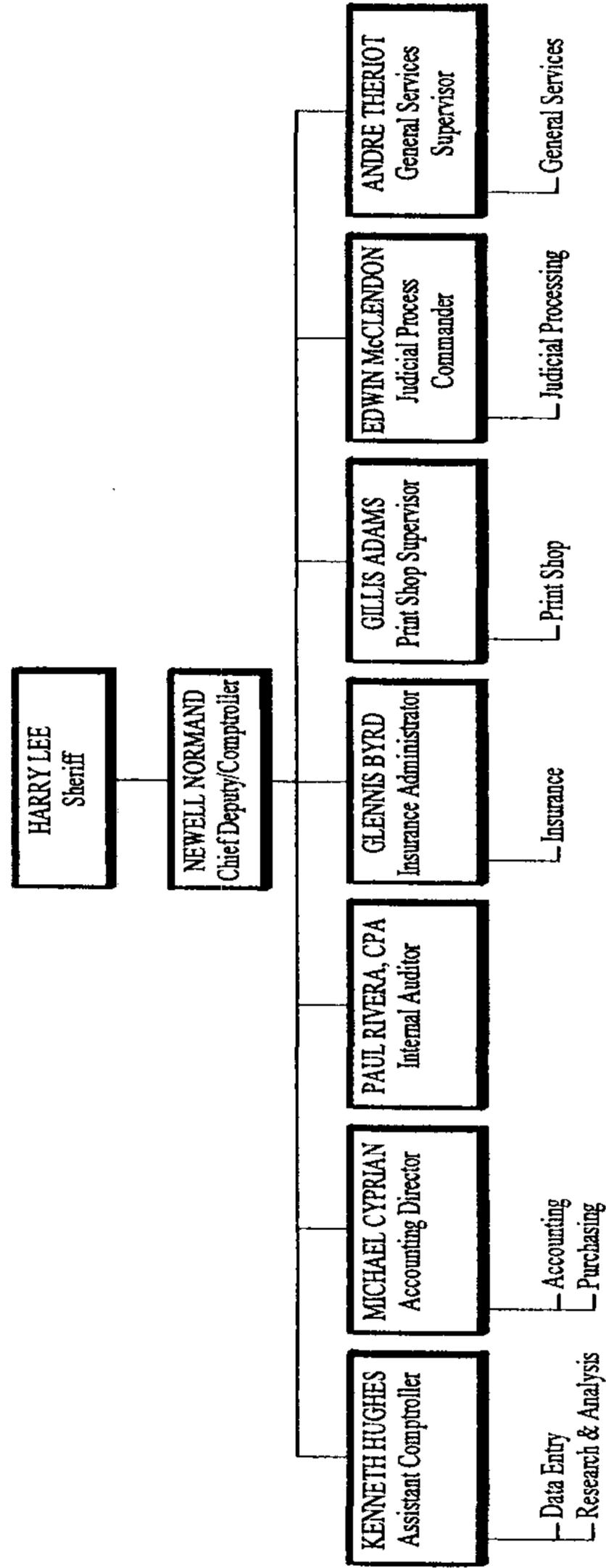
Coleen Landry
COMMUNITY RELATIONS COMMANDER

James Wood
PERSONNEL DIRECTOR

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



JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART Chief Deputy/Comptroller and Staff



FINANCIAL SECTION

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

3501 N. Causeway Blvd. • Suite 810 • P.O. Box 6952 • Metairie, LA 70009
Phone (504) 837-9116 • Fax (504) 837-0123 • E-mail rebowe@rebowe.com

INDEPENDENT AUDITORS' REPORT

The Honorable Sheriff Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the accompanying general-purpose financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana as of and for the years ended June 30, 1999 and 1998, as listed in the Table of Contents. These general-purpose financial statements are the responsibility of the Jefferson Parish Sheriff's management. Our responsibility is to express opinions on these general-purpose financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 audits provide a reasonable basis for our opinions.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson Parish Sheriff as of June 30, 1999 and 1998, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 1999, on our consideration of the Jefferson Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audits were performed for the purpose of forming an opinion on the general-purpose financial statements of the Jefferson Parish Sheriff taken as a whole. The combining, individual fund and individual account group financial statements and schedules for the years ending June 30, 1999 and 1998 listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. In addition, the accompanying Schedule of Expenditures of Federal, State, and Local Awards for the year ending June 30, 1999 is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

The year 2000 supplementary information on page 53 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Jefferson Parish Sheriff is or will become year 2000 compliant, that the Jefferson Parish Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Jefferson Parish Sheriff does business are or will become year 2000 compliant.

Rebowe & Company

December 17, 1999

Metairie, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1999

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$ 1,306,832	\$ 2,053,517	\$ 232,225	\$ -
Share of pooled assets - general pool	-	878,280	-	4,632,704
Share of pooled assets - bureau pool	-	-	-	-
Investments	12,863,231	-	-	1,577,010
Accounts receivable	10,046,594	2,584,354	-	-
Due from other funds	2,909,482	54,537	-	1,568,397
Inventory	-	19,431	-	-
Other assets	20,815	-	-	-
Land, buildings, and equipment	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 27,146,954	\$ 5,590,119	\$ 232,225	\$ 7,778,111
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities				
Accounts payable	\$ 1,150,930	\$ 58,475	\$ -	\$ 9,244
Accrued payroll and deductions	1,789,576	-	-	-
Due to other funds	1,645,810	2,663,001	-	-
Due to other governments	-	4,092	-	-
Due to taxing bodies and others	-	-	-	-
Deferred revenue	76,850	-	-	-
Compensated absences payable	-	-	-	-
Claims and judgements payable	-	-	-	-
General obligation bonds payable	-	-	-	-
Capital leases payable	-	-	-	-
Total Liabilities	4,663,166	2,725,568	-	9,244
Fund Equity and Other Credits				
Investment in general fixed assets	-	-	-	-
Retained Earnings	-	-	-	-
Reserved for self-insurance	-	-	-	-
Fund balances	-	-	-	-
Reserved for inventory	-	19,431	-	-
Reserved for encumbrances	644,947	4,368	-	-
Reserved for debt service	-	-	232,225	-
Reserved for construction	-	-	-	7,768,867
Unreserved - designated	6,000,000	-	-	-
Unreserved - undesignated	15,838,841	2,840,752	-	-
Total Fund Equity and Other Credits	22,483,788	2,864,551	232,225	7,768,867
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	\$ 27,146,954	\$ 5,590,119	\$ 232,225	\$ 7,778,111

The accompanying notes are an integral part of this statement.

PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
		INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT
\$ 12,822,988	\$ 1,342,010	\$ -	\$ -	\$ 17,757,572	\$ 13,162,800
419,328	2,546,654	-	-	8,476,966	-
-	33,723,093	-	-	33,723,093	30,436,579
1,086,227	-	-	-	15,526,468	27,013,207
348,764	-	-	-	12,979,712	10,193,344
54,090	5,888	-	-	4,592,394	678,737
-	-	-	-	19,431	24,369
37,684	-	-	-	58,499	11,565
-	-	52,918,807	-	52,918,807	38,601,433
-	-	-	232,225	232,225	213,170
-	-	-	10,752,583	10,752,583	10,509,712
<u>\$ 14,769,081</u>	<u>\$ 37,617,645</u>	<u>\$ 52,918,807</u>	<u>\$ 10,984,808</u>	<u>\$ 157,037,750</u>	<u>\$ 130,844,916</u>
\$ 8,632	\$ -	\$ -	\$ -	\$ 1,227,281	\$ 1,155,413
-	-	-	-	1,789,576	1,728,376
93,131	190,452	-	-	4,592,394	678,737
-	-	-	-	4,092	-
-	37,427,193	-	-	37,427,193	34,055,676
-	-	-	-	76,850	46,667
-	-	-	10,159,600	10,159,600	9,100,529
6,843,455	-	-	-	6,843,455	7,258,925
-	-	-	805,000	805,000	1,570,000
-	-	-	20,208	20,208	52,353
<u>6,945,218</u>	<u>37,617,645</u>	<u>-</u>	<u>10,984,808</u>	<u>62,945,649</u>	<u>55,646,676</u>
-	-	52,918,807	-	52,918,807	38,601,433
7,823,863	-	-	-	7,823,863	5,692,547
-	-	-	-	19,431	24,369
-	-	-	-	649,315	2,610,266
-	-	-	-	232,225	213,170
-	-	-	-	7,768,867	10,194,684
-	-	-	-	6,000,000	3,350,000
-	-	-	-	18,679,593	14,511,771
<u>7,823,863</u>	<u>-</u>	<u>52,918,807</u>	<u>-</u>	<u>94,092,101</u>	<u>75,198,240</u>
<u>\$ 14,769,081</u>	<u>\$ 37,617,645</u>	<u>\$ 52,918,807</u>	<u>\$ 10,984,808</u>	<u>\$ 157,037,750</u>	<u>\$ 130,844,916</u>

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JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1999

	GOVERNMENTAL FUND TYPES				TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	JUNE 30, 1999	JUNE 30, 1998
REVENUES						
Taxes	\$ 28,587,140	\$ -	\$ -	\$ -	\$ 28,587,140	\$ 27,869,603
Intergovernmental	11,068,444	3,736,154	-	3,000,000	17,804,598	13,672,935
Service charges, fees and commissions	35,659,849	347,969	-	-	36,007,818	34,036,716
Fines and forfeitures	-	1,097,330	-	-	1,097,330	1,083,565
Interest	946,112	136,441	20,243	397,467	1,500,263	1,630,714
Miscellaneous	1,757,654	17,824	-	-	1,775,478	1,870,773
TOTAL REVENUES	78,019,199	5,335,718	20,243	3,397,467	86,772,627	80,164,306
EXPENDITURES						
Current						
Community services	165,342	296,272	-	-	461,614	494,992
Public safety	68,837,059	4,762,440	-	7,823,284	81,422,783	74,482,019
Employee programs	-	3,706	-	-	3,706	489
Intergovernmental	1,554,512	-	-	-	1,554,512	1,411,269
Debt Service						
Principal	32,145	-	765,000	-	797,145	754,238
Interest	3,603	-	84,093	-	87,696	127,006
TOTAL EXPENDITURES	70,592,661	5,062,418	849,093	7,823,284	84,327,456	77,270,013
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,426,538	273,300	(828,850)	(4,425,817)	2,445,171	2,894,293
OTHER FINANCING SOURCES (USES)						
Operating transfers in	84,579	532,035	847,905	2,000,000	3,464,519	7,760,683
Operating transfers out	(3,379,940)	(84,579)	-	-	(3,464,519)	(7,760,683)
TOTAL OTHER FINANCING SOURCES (USES)	(3,295,361)	447,456	847,905	2,000,000	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	4,131,177	720,756	19,055	(2,425,817)	2,445,171	2,894,293
FUND BALANCE						
Beginning of year	18,352,611	2,143,795	213,170	10,194,684	30,904,260	28,009,967
Residual equity transfers	-	-	-	-	-	-
End of year	\$ 22,483,788	\$ 2,864,551	\$ 232,225	\$ 7,768,867	\$ 33,349,431	\$ 30,904,260

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
GENERAL AND SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1999

	GENERAL FUND				
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ 28,587,140	\$ (37,802)	\$ 28,549,338	\$ 28,628,000	\$ (78,662)
Intergovernmental	11,068,444	115,635	11,184,079	11,061,500	122,579
Service charges, fees and commissions	35,659,849	(79,019)	35,580,830	35,400,850	179,980
Fines and forfeitures	-	-	-	-	-
Interest	946,112	-	946,112	949,500	(3,388)
Miscellaneous	1,757,654	-	1,757,654	1,693,500	64,154
TOTAL REVENUES	78,019,199	(1,186)	78,018,013	77,733,350	284,663
EXPENDITURES					
Current					
Community services	165,342	19,546	184,888	176,000	(8,888)
Public safety	68,837,059	(2,161,715)	66,675,344	70,224,050	3,548,706
Employee programs	-	-	-	-	-
Intergovernmental	1,554,512	-	1,554,512	1,465,390	(89,122)
Debt Service					
Principal	32,145	(32,145)	-	-	-
Interest	3,603	(3,603)	-	-	-
TOTAL EXPENDITURES	70,592,661	(2,177,917)	68,414,744	71,865,440	3,450,696
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,426,538	2,176,731	9,603,269	5,867,910	3,735,359
OTHER FINANCING SOURCES (USES)					
Operating transfers in	84,579	-	84,579	70,000	14,579
Operating transfers out	(3,379,940)	-	(3,379,940)	(3,122,905)	(257,035)
TOTAL OTHER FINANCING SOURCES (USES)	(3,295,361)	-	(3,295,361)	(3,052,905)	(242,456)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	4,131,177	2,176,731	6,307,908	2,815,005	3,492,903
FUND BALANCE					
Beginning of year	18,352,611	(4,141,710)	14,210,901	14,210,901	-
End of year	\$ 22,483,788	\$ (1,964,979)	\$ 20,518,809	\$ 17,025,906	\$ 3,492,903

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS					TOTAL (MEMORANDUM ONLY)		
ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,549,338	\$ 28,628,000	\$ (78,662)
3,736,154	(3,736,154)	-	-	-	11,184,079	11,061,500	122,579
347,969	-	347,969	345,000	2,969	35,928,799	35,745,850	182,949
1,097,330	(920,306)	177,024	165,000	12,024	177,024	165,000	12,024
136,441	(97,799)	38,642	33,650	4,992	984,754	983,150	1,604
17,824	(7,278)	10,546	11,450	(904)	1,768,200	1,704,950	63,250
<u>5,335,718</u>	<u>(4,761,537)</u>	<u>574,181</u>	<u>555,100</u>	<u>19,081</u>	<u>78,592,194</u>	<u>78,288,450</u>	<u>303,744</u>
296,272	4,368	300,640	362,700	62,060	485,528	538,700	53,172
4,762,440	(4,762,440)	-	-	-	66,675,344	70,224,050	3,548,706
3,706	-	3,706	4,000	294	3,706	4,000	294
-	-	-	-	-	1,554,512	1,465,390	(89,122)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>5,062,418</u>	<u>(4,758,072)</u>	<u>304,346</u>	<u>366,700</u>	<u>62,354</u>	<u>68,719,090</u>	<u>72,232,140</u>	<u>3,513,050</u>
273,300	(3,465)	269,835	188,400	81,435	9,873,104	6,056,310	3,816,794
532,035	(482,035)	50,000	50,000	-	134,579	120,000	14,579
(84,579)	-	(84,579)	(50,000)	(34,579)	(3,464,519)	(3,172,905)	(291,614)
<u>447,456</u>	<u>(482,035)</u>	<u>(34,579)</u>	<u>-</u>	<u>(34,579)</u>	<u>(3,329,940)</u>	<u>(3,052,905)</u>	<u>(277,035)</u>
720,756	(485,500)	235,256	188,400	46,856	6,543,164	3,003,405	3,539,759
2,143,795	(1,493,069)	650,726	650,726	-	14,861,627	14,861,627	-
<u>\$ 2,864,551</u>	<u>\$ (1,978,569)</u>	<u>\$ 885,982</u>	<u>\$ 839,126</u>	<u>\$ 46,856</u>	<u>\$ 21,404,791</u>	<u>\$ 17,865,032</u>	<u>\$ 3,539,759</u>

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

**COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 1999**

	INTERNAL SERVICE	
	<u>JUNE 30, 1999</u>	<u>JUNE 30, 1998</u>
REVENUES		
Service charges	\$ 9,333,558	\$ 10,710,248
Miscellaneous	329,399	299,633
TOTAL REVENUES	<u>9,662,957</u>	<u>11,009,881</u>
EXPENSES		
Claims and judgments	6,844,221	7,836,291
Administrative expenses	224,002	193,366
Premiums	1,119,794	888,938
Miscellaneous	50,255	97,527
TOTAL EXPENSES	<u>8,238,272</u>	<u>9,016,122</u>
OPERATING INCOME (LOSS)	<u>1,424,685</u>	<u>1,993,759</u>
NONOPERATING REVENUES		
Interest	<u>706,631</u>	<u>628,502</u>
INCOME BEFORE OPERATING TRANSFERS	2,131,316	2,622,261
OPERATING TRANSFERS IN	<u>-</u>	<u>-</u>
NET INCOME	2,131,316	2,622,261
RETAINED EARNINGS		
Beginning of year	5,692,547	3,070,286
Residual equity transfers	-	-
End of year	<u><u>\$ 7,823,863</u></u>	<u><u>\$ 5,692,547</u></u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 1999

	<u>INTERNAL SERVICE JUNE 30, 1999</u>	<u>JUNE 30, 1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 1,424,685	\$ 1,993,759
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities		
Add back write-offs to bad debt	-	59,779
Changes in assets and liabilities:		
(Increase) decrease in:		
accounts receivable	(43,928)	(52,919)
due from other funds	11,153	(3,661)
other assets	(37,684)	33,863
Increase (decrease) in:		
accounts payable	8,632	(5,000)
due to other funds	92,796	-
claims payable	(415,470)	297,442
Net adjustments	<u>(384,501)</u>	<u>329,504</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>1,040,184</u>	<u>2,323,263</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating transfers in	-	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(13,209,656)	(21,572,028)
Maturities of investments	24,083,139	18,553,961
Interest received	848,954	590,575
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>11,722,437</u>	<u>(2,427,492)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	<u>12,762,621</u>	<u>(104,229)</u>
CASH AND CASH EQUIVALENTS		
Beginning of year	479,695	583,924
End of year	\$ <u><u>13,242,316</u></u>	\$ <u><u>479,695</u></u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES		
Decrease in accounts receivable due to write-off of bad debt	\$ -	\$ (59,779)
Effect on income for charges to bad debt expense	-	59,779
TOTAL	<u><u>-</u></u>	<u><u>-</u></u>

The accompanying notes are an integral part of this statement.

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

**NOTES TO FINANCIAL STATEMENTS
June 30, 1999**

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 exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

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 the approval of the Parish Council.

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

2. Description of Activities

As the Chief Executive Officer of the Law Enforcement District of the Parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through 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 exercises 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, sportsmen licenses, fines, costs and bond forfeitures imposed by the local district courts.

3. Fund Accounting

The Sheriff used funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

4. Basis of Accounting

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

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

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

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes and sale taxes are considered available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for 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.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

5. Budget and Budgetary Accounting

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

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 not expended nor encumbered lapse at year end.

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

6. Encumbrances

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

7. Cash and Investments

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

8. Pooled Assets

The Sheriff follows the practice of pooling its cash and investments in order to maximize earnings 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
GRETNA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

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".

9. Short-term Interfund Receivables/Payables

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

10. Advances to Other Funds

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

11. Inventories

The cost of material and supplies acquired by governmental funds (except for the Commissary Sales Special Revenue Fund) are recorded as expenditures at the time of purchase. The inventory of such materials and supplies at June 30, 1999 would not be material to the financial statements.

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

12. Fixed Assets

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

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

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

13. Compensated Absences

Vested or accumulated vacation, sick leave and related costs that are expected to be liquidated with expendable available financial resources are to be reported as an expenditure and a liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation, sick leave and related costs that are not expected to be liquidated with expendable available financial resources are to be reported in the general long-term debt account group. No expenditure is reported for these amounts. In addition, GASB Statement No. 16 requires the accrual of salary-related costs that will ultimately be paid by the Sheriff at the time vested compensated absences are liquidated. This amount is included in the compensated absences liability recorded in the general long-term debt account group.

14. Long-term Obligations

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

15. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

16. Interfund Transactions

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

17. Total Columns on Combined Statements

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

18. Comparative Data

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET

In accordance with the Louisiana Local Government Budget Act (LSA-RS 39:1301), the procedures used by the Sheriff in establishing the budgetary data reflected in the financial statements include public notices of the proposed budget, public inspections, and public hearings. The budget is then legally adopted by the Sheriff through a formal implementation letter. All amendments to the budget must also be approved by the Sheriff. Budgeted amounts included in the accompanying statements are as originally adopted or as finally amended by the Sheriff as of June 25, 1999.

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General and Special Revenue Fund Types present comparison of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differs from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other sources over expenditures and other uses for the year ended June 30, 1999, is presented below.

	General	Special Revenue
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 6,307,908	\$ 235,256
ADJUSTMENTS:		
Basis Differences		
To adjust for accrual of sales taxes	116,821	0
To adjust expenditures for unpaid invoices	(296,802)	0
To adjust expenditures for payroll accrual	(71,658)	0
Timing Differences		
To adjust for encumbrances	(1,925,092)	4,368
Entity Differences		
To record excess of revenues and other sources over expenditures and other uses for non-budgeted funds	0	481,132
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP) basis	<u>\$ 4,131,177</u>	<u>\$ 720,756</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE C - DEPOSITS AND INVESTMENTS

At fiscal year end, the carrying amount of the Sheriff's deposits was \$59,893,644 and the bank balance was \$63,456,151. The bank balance is categorized as follows:

Category	Bank Balance
Amount insured by FDIC, or collateralized with securities held by the Sheriff's agent in the sheriff's name	\$ 63,456,151
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Sheriff's name	0
Uncollateralized (includes balance that is collateralized with securities held by the pledging financial institution but not in the Sheriff's name).	0
Total bank balance	\$ 63,456,151

The Sheriff's investments at year end are categorized below to give an indication of the level of risk assumed by the Sheriff at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Sheriff or its agent in the Sheriff's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Sheriff's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but no in the Sheriff's name.

Investment Type	Category			Carrying Amount	Market Value
	1	2	3		
U. S. Instrumentalities Discount Notes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Louisiana Asset Management Pool				15,526,468	15,526,468
Total Investments				\$ 15,526,468	\$ 15,526,468

During the year, the Sheriff invested in U.S. Instrumentalities (discount notes) on a regular basis, however, at year end, because of declining interest rates, the Sheriff rolled its investments into the Louisiana Asset Management Pool.

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.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE D - POOLED ASSETS

A reconciliation of pooled assets held in the General Pool at June 30, 1999 is presented below:

Pooled Assets	General Pool
Cash	\$ 8,480,144
Investments	0
Accrued interest receivable	0
Less: unallocated interest and fiscal charges	0
Less: accounts payable	(3,178)
Net Pooled Assets	<u>\$ 8,476,966</u>

Fund	Equity in Pool
General Fund	\$ 0
Special Revenue Funds	878,280
Capital Project Funds	4,632,704
Internal Service Funds	419,328
Agency Funds	2,546,654
Total Equity in Pool	<u>\$ 8,476,966</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE D - POOLED ASSETS (CONTINUED)

A reconciliation of pooled assets held in the Bureau Pool at June 30, 1999 is presented below:

Pooled Assets	Bureau Pool
Cash	\$ 33,655,928
Investments	0
Accrued interest receivable	0
Add: unallocated interest and fiscal charges	67,165
Net Pooled Assets	<u>\$ 33,723,093</u>

Fund	Equity in Pool
Tax Collector Agency Fund	
Miscellaneous Fee	\$ 43,233
Criminal Cash Bonds	798,930
24 th Judicial Court Fees	741,211
Fines	922,578
Hunting and Fishing	253,567
Property Tax	3,741,125
Sales Tax	27,222,449
Total Equity in Pool	<u>\$ 33,723,093</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE E - RECEIVABLES

Receivables at June 30, 1999 consist of the following:

	General	Special Revenue	Capital Projects	Internal Service	Total
Receivables:					
Ad valorem taxes	\$ 55,129	\$ 0	\$ 0	\$ 0	\$ 55,129
Sales taxes	2,785,561	0	0	0	2,785,561
Intergovernmental	1,640,235	2,583,867	0	0	4,224,102
Service charges, fees and commissions	5,335,136	0	0	0	5,335,136
Interest	6,649	0	0	0	6,649
Subrogations	0	0	0	348,764	348,764
Accounts and other	223,884	487	0	0	224,371
Subtotal	10,046,594	2,584,354	0	348,764	12,979,712
Less: allowance for uncollectibles	0	0	0	0	0
Net receivables	<u>\$ 10,046,594</u>	<u>\$ 2,584,354</u>	<u>\$ 0</u>	<u>\$ 348,764</u>	<u>\$ 12,979,712</u>

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

NOTE F - FIXED ASSETS

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

Asset Category	Balance at Beginning of Year	Additions	Deletions	Balance at End of Year
Land	\$ 135,322	\$ 0	\$ 0	\$ 135,322
Buildings and improvements	3,154,008	105,811	0	3,259,819
Equipment	11,959,511	3,319,040	(235,426)	15,043,125
Vehicles	19,371,085	4,587,447	(1,868,070)	22,090,462
Construction in Progress	3,981,507	8,687,402	(278,830)	12,390,079
Total	<u>\$ 38,601,433</u>	<u>\$ 16,699,700</u>	<u>\$ (2,382,326)</u>	<u>\$ 52,918,807</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE F - FIXED ASSETS (CONTINUED)

The Construction in Progress of \$12,390,079 relates to the acquisition/construction of the 800 MHZ radio system. Outstanding commitments related to the construction of this project total \$1,197,635 at June 30, 1999.

NOTE G - OPERATING AGREEMENTS

The Sheriff renewed its site management agreement with Xerox Corporation on August 21, 1997. Xerox Corporation is to provide various management and maintenance services to the copiers on the premises for a base monthly charge of \$11,422 (adjusted each year for inflation). The term of the agreement is 36 months. Payments made under this agreement totaled \$136,973 for the fiscal year ended June 30, 1999. The agreement expires August 21, 2000.

The Sheriff entered into a noncancellable lease agreement for office space in a local mall for one of the districts. The lease began October 1, 1990 and has a term of 120 months. The lease payments are currently \$8,441 per month (as adjusted for inflation). The agreement also provides for the mall to reimburse the Sheriff for security details at the mall in an amount equal to the monthly rental fee. Payments made and security fees received under this lease for the fiscal year ended June 30, 1999 were \$100,928. Future payments and receipts for this lease are as follows:

	Amount
Fiscal Year Ending June 30,	
2000	\$ 101,292
2001	25,324
Total	\$ 126,616

The Sheriff has entered into a variety of other operating leases for vehicles and equipment. Payments made under these leases totaled \$320,041 for the fiscal year ended June 30, 1999. The combined minimum payments due under these agreements are as follows:

	Amount
Fiscal Year Ending June 30,	
2000	\$ 137,795
2001	45,400
2002	2,358
Total	\$ 185,553

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE G - OPERATING AGREEMENTS (CONTINUED)

The Sheriff has a month-to-month agreement with the Jefferson Parish Clerk of Court to access its "CDMIS" system at a cost of \$1,050 per month. During the current fiscal year, the Sheriff paid \$12,600 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 \$1,737 per month. During the current fiscal year, the Sheriff paid \$18,978 under this agreement.

In connection with the new 800 MHz radio system, the Sheriff is leasing some rooftop and antennae space in various parts of the Parish. Monthly payments total \$1,719 on the various leases. Total expenditures during the current fiscal year totaled \$34,222.

NOTE H - LONG-TERM DEBT

1. General Obligation Bonds

The Sheriff issued \$5,005,000 in Refunding Certificates of Indebtedness in December 1992 to provide funds for the refunding of the outstanding 1990 Law Enforcement District Certificates of Indebtedness. These certificates are secured by, and are payable solely from, pledge of the excess annual revenues of the Law Enforcement District of Jefferson Parish, above statutory, necessary and usual charges in each of the fiscal years through June 30, 2000. At June 30, 1999, \$232,225 was available in the Debt Service Fund to service the debt.

Certificates outstanding at June 30, 1999 are as follows:

Description	Interest Rate	Amount Issued	Amount Outstanding
<i>Law Enforcement District Refunding Certificates of Indebtedness - Series 1992</i>	5.20% to 5.35%	\$ 5,005,000	\$ 805,000

Annual debt service requirements to maturity, including interest of \$43,067, are as follows:

	Amount
Fiscal Year Ending June 30,	
2000	\$ 848,067
2001	0
Total	\$ 848,067

There are a number of limitations and restrictions contained in the bond indenture which the Sheriff is in compliance with as of June 30, 1999.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE H - LONG-TERM DEBT (CONTINUED)

2. Compensated Absences

Employees accrue vacation leave at the rate of 12 to 19.2 days per year, according to years of service with the Sheriff's Office. A maximum of 90 days of vacation leave can be carried forward for those ranked at or above captain and 45 days for all others. Upon termination or retirement, employees can receive payment for unused accumulated vacation leave. Sick leave is accrued at the rate of 24 days per year for all employees. Upon termination or retirement, employees can receive payment for unused accumulated sick leave at varying rates, depending upon the amount of sick leave accumulated. The related costs associated with the future payment of compensated absences are computed at the rate of 12%. The accumulated liability as of June 30, 1999 is as follows:

		Amount
Annual and sick leave	\$	8,911,930
Related costs		1,247,670
Total	\$	10,159,600

3. Capital Leases

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

The following is an analysis of equipment leased under capital leases as of June 30, 1999:

		General Fixed Assets
Computer Equipment	\$	141,802

The following is a schedule of the future minimum lease payments under this capital lease, and the present value of the net future minimum lease payments at June 30, 1999.

		General Long-Term Debt
<u>Fiscal Year Ending June 30,</u>		
2000	\$	20,853
Total minimum lease payments		20,853
Less: amounts representing interest		(645)
Present Value of Future Minimum Lease Payments	\$	20,208

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE H - LONG-TERM DEBT (CONTINUED)

4. Changes in Long-Term Liabilities

The following is a summary of the changes in general long-term obligations for the fiscal year ended June 30, 1999:

Type of Debt	Balance, July 1, 1998	Additions (Deletions)	Balance, June 30, 1999
General Obligation Bonds	\$ 1,570,000	\$ (765,000)	\$ 805,000
Compensated Absences	9,100,529	1,059,071	10,159,600
Capital Leases	52,353	(32,145)	20,208
Totals	<u>\$ 10,722,882</u>	<u>\$ 261,926</u>	<u>\$ 10,984,808</u>

NOTE I - TAXES PAID UNDER PROTEST

The unsettled balance due to taxing bodies and others at June 30, 1999 include \$1,878,795 paid under protest. For June 30, 1999, this amount represents protested sales taxes of \$253,257 and protested ad valorem taxes of \$1,625,538. 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.

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

1. Retained Earnings - Reserved for Self-Insurance
As discussed in Note N, the Sheriff is primarily self-insured for losses related to health, automotive and professional liability claims. This reserve reflects the balances in the self-insurance funds available to fund current and future claims.
2. Fund Balance - Reserve for Inventory
This reserve was established as an offset against the asset, inventory, to reflect that the asset does not constitute an available, expendable resource of the fund.
3. Fund Balance - Reserved for Encumbrances
This reserve represents commitments outstanding at June 30, 1999 for the expenditure of funds obligated by open purchase orders and unperformed contracts.
4. Fund Balance - Reserved for Debt Service
This reserve represents monies set aside to fund future debt service payments.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

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

5. Fund Balance - Reserved for Construction

This reserve represents monies set aside from the 1/4 cent sales tax for construction of an 800 MHZ radio system, the planned purchase of a new Westbank Administration Building, and the purchase/construction of a new firing range.

6. Fund Balance - Designated

\$6,000,000 and \$3,350,000 of the General Fund's fund balance have been designated for the fiscal years ended June 30, 1999 and 1998, respectively, to reflect management's plans for financing future projects as follows:

Designated for 800 MHZ Radio System Construction - Part of the 1994 1/4 cent sales tax proposal was to upgrade the Sheriff's communication system by constructing an 800 MHZ radio system. Preliminary estimates place the cost of the system at between \$11 and \$14 million. The Sheriff has set up a Capital Project Fund to account for the construction of the system. \$3 million has been designated in the General Fund.

Designated for Matching of Federal Grants - the Sheriff's Office was awarded a COPS Universal Hiring grant from the U.S. Department of Justice for \$3.1 million to provide funds to hire 48 additional deputies. The grant calls for a 75/25 split, thus, the Sheriff will have to provide \$1.1 million as a local match. A \$350,000 designation represented the Sheriff's share of the cost should the deputies be hired. Because of budgetary limitations, the Sheriff was unable to utilize this grant, thus, the designation is relieved as of June 30, 1999.

Designated for Construction/Repairs - A designation of \$1,000,000 has been set up for the estimated costs of constructing and/or repairing certain Sheriff's Office buildings.

Designated for Contingencies - A designation of \$2,000,000 has been set up for contingencies that may affect the Sheriff's General Fund. This includes the possibility of a state mandated increase in the pension contribution as well as other salary related costs.

Designated for Subsequent Years' Expenditures - A designation is typically set up in the General Fund to reflect the amount of current available fund balance budgeted in the subsequent year as a funding source. Since neither the 98/99 nor the 99/00 budget reflect an estimated deficit, no designation is shown for either fiscal year.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE K - TAXES AND COMMISSIONS

1. Sales Tax

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 1999 was 8 3/4 percent. Of this 8 3/4 percent, 4 percent is levied by the State, 1 1/2 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 1/4 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 1998, based on a parish-wide election, the expiration date of the 1/8 cent tax was extended from 2006 to 2022. Thus, the Sheriff will receive a total of 3/8 of one cent for some time to come.

2. Commissions

As Ex-Officio Tax Collector of the Parish of Jefferson, the Sheriff is responsible for the collection and distribution of ad valorem taxes, sales and use 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 1/2 to 15 percent of the amount collected.

3. Ad Valorem Tax

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

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

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE L - STATE REVENUE SHARING

State revenue sharing funds provided by Article 7, § 26 of the State Constitution totaling \$9,304,019 were received during the year and distributed by the Tax Collector Agency Fund as follows:

	Amount
State:	
Treasurer (East Jefferson Levee District)	\$ 430,281
Jefferson Parish:	
Ambulance District No. 1	5,974
Coroner	106,148
Council	4,136,039
Public School System	1,878,423
Sheriff	1,264,573
Water District No. 1	634,098
Other:	
West Jefferson Levee District	578,595
Various State Pension Plans	269,888
Total	<u>\$ 9,304,019</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE M - INTERFUND TRANSACTIONS

RECEIVABLES/PAYABLES

Individual balance due from/to other funds at June 30, 1999 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 2,909,482	\$ 1,645,810
Special Revenue Funds		
Drug Enforcement Fund	3,966	73,696
Multi-Jurisdictional Task Force	0	21,416
Federal Grants Fund	0	2,402,325
Local Law Enforcement Block Grant	0	105,750
Commissary Sales	31,002	59,814
Junior Deputy	165	0
State Asset Forfeiture	18,681	0
Recreation and Relief	723	0
	<u>54,537</u>	<u>2,663,001</u>
Capital Project Funds		
Westbank Administration Building	1,568,397	0
Proprietary Funds		
Auto Loss and General Liability	0	92,931
Group Health and Life Program	53,755	0
Self Insured Radio/Laptops	0	200
Weapons Insurance	335	0
	<u>54,090</u>	<u>93,131</u>
Agency Funds		
Sheriff's Account	0	21,677
Inmate Deposits	5,888	31,002
Property and Evidence	0	1,073
Narcotics Seizure	0	3,966
Juvenile Processing and Lock-up Center	0	48,490
Courtroom Construction	0	84,244
	<u>5,888</u>	<u>190,452</u>
Total	<u>\$ 4,592,394</u>	<u>\$ 4,592,394</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE M - INTERFUND TRANSACTIONS (CONTINUED)

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. The amounts include sales taxes receivable, ad valorem taxes receivable, fines, commissions, interest, etc.

OPERATING TRANSFERS

A summary of operating transfers by fund type for the fiscal year ended June 30, 1999 is as follows:

Fund Type	Transfers To or From	Operating Transfers In	Operating Transfer Out
General Fund	Commissary Sales	\$ 84,579	\$ 0
	Junior Deputy	0	50,000
	Multi-Jurisdictional Task Force	0	29,033
	Federal Grants Fund	0	441,252
	Local Law Enforcement Block Grant	0	11,750
	LED 1992 Series Sinking Fund	0	847,905
	Westbank Administration Building Capital Project	0	500,000
	Firing Range Capital Project	0	1,500,000
		84,579	3,379,910
Special Revenue Funds			
Commissary Sales	General Fund	0	84,579
Junior Deputy	General Fund	50,000	0
Multi-Jurisdictional Task Force	General Fund	29,033	0
Federal Grants Fund	General Fund	441,252	0
Local Law Enforcement Block Grant	General Fund	11,750	0
		532,035	84,579
Debt Service Funds			
LED 1992 Series Sinking Fund	General Fund	847,905	0
Capital Project Funds			
Westbank Administration Building Capital Project	General Fund	\$ 500,000	\$ 0
Firing Range Capital Project	General Fund	1,500,000	0
		2,000,000	0
Total		\$ 3,464,519	\$ 3,464,519

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE N - RISK MANAGEMENT

1. 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. The aggregate stop-loss coverage was only \$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/professional liability cases.

For the majority of auto loss claims, it is the policy of the Sheriff not to purchase commercial or other insurance for the risks of loss to which it is exposed. Thus, the Sheriff is 100 percent self-insured. 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 a "quasi-external" transaction and, accordingly, is shown as an expenditure of the General Fund and a revenue of the internal service fund. The amount of the subsidy is calculated with consideration given to recent trends in actual claims experience of the Sheriff and, beginning in 1996, a provision for catastrophic losses.

At June 30, 1999, the Auto Loss and General Liability Internal Service Fund had retained earnings of \$2,352,658 after accruing an estimated \$4,630,783 in claims and judgments payable. This amount includes a liability for claims incurred but not reported of \$1,215,495. These liabilities are based on the requirements of GASB Codification Section C50 - Claims and Judgments, which requires that a liability for claims be recorded if information prior to the issuance of the financial statements indicate that it is probable and the amount of the loss can be reasonably estimated.

Loss development factors are used by management to estimate the ultimate liabilities, however, because actual claims liabilities depend on such complex factors as inflation, changes in legal 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 \$1,443,103 during the 98/99 fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$4,630,783 left to pay. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

Fiscal Year	Claims Payable at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable at End of Year
1996-97	\$ 4,548,360	\$ 4,412,604	\$ 3,199,279	\$ 5,761,685
1997-98	5,761,685	2,727,628	2,597,455	5,891,858
1998-99	5,891,858	1,443,103	2,704,178	4,630,783

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE N - RISK MANAGEMENT (CONTINUED)

At June 30, 1999, the Auto Loss and General Liability Internal Service Fund has cash, investments and pooled cash of \$6,950,394 designated for payment of these claims. See Note C for additional information on the Sheriff's deposits and investments.

2. Group Health and Life Insurance

The Sheriff provides health, accident, and life insurance to its employees. Under this program, which is administered by a service agent, the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount of \$100,000 per person. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These interfund "premiums" are treated as "quasi-external" transactions and are shown on the financial statements as an expenditure to the General Fund and a revenue to the Internal Service Fund. Excess liability for claims over the stop-loss amount up to \$1,000,000 is provided for through a commercial insurance carrier. During 98/99, no claims exceeded the \$100,000 stop-loss amount. No claims exceeded the excess liability coverage of \$1,000,000 for each of the past three years. At June 30, 1999, a liability of \$2,212,672 has been accrued, which represents the amount of claims reported to the service agent but not yet paid and the amount of claims incurred but not reported. The fund has assets of \$7,563,046 at June 30, 1999 available to pay these claims.

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

Fiscal Year	Claims Payable at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable at End of Year
1996-97	\$ 1,098,914	\$ 4,310,969	\$ 4,210,085	\$ 1,199,798
1997-98	1,199,798	4,845,558	4,678,289	1,367,067
1998-99	1,367,067	5,299,270	4,453,665	2,212,672

NOTE O - PENSION PLAN

1. Plan Description and Provisions

The Sheriff contributes to the Sheriff's Pension & Relief Fund (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). The System is a state-wide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees. The System was established and provide 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.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE O - PENSION PLAN (CONTINUED)

The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Sheriff's Pension & Relief Fund, PO Box 3163, Monroe, LA 7121-3163 or by calling (318)362-3188.

2. Funding Policy

In addition to ad valorem and insurance premium taxes that are remitted to the System (which constitute the major funding of the System), plan members are required by state statute to contribute 8.7 percent of the gross salary and the Sheriff is required to contribute at an actuarially determine rate. During 98-99, the employer's rate was 5 percent of covered payroll. Of the employee's 8.7 percent, the Sheriff contributes 7 percent. The contributions for the year ended June 30, 1999 were as follows:

Fiscal Year	Amount	Covered Payroll	Percent of Covered Payroll
Employee	\$ 2,645,585	\$ 37,759,390	7.00%
Employer	\$ 1,889,544	\$ 37,759,390	5.00%

The Sheriff's contributions for the previous three fiscal years were \$4,472,081 (12%), \$4,540,559 (13%), and \$4,071,655 (13%), which equaled the required contributions for each year.

NOTE P - POST-EMPLOYMENT BENEFITS

In addition to the pension benefits described in Note O, the Sheriff provides optional post-employment health-care and/or life insurance benefits to all employees who retire from the Sheriff's Office under the same restrictions as in the above note and to employees eligible for "COBRA" coverage. As of June 30, 1999, there were 155 retired employees participating in the post-employment health-care and life plan.

The benefits for the covered employees are provide through a self-insurance program (see Note N) whose monthly premiums are paid jointly by the employee/retiree and the Sheriff. The cost of providing these benefits for the retirees is not separable from the cost of providing benefits for active employees and cannot be reasonably estimated. The expenditures are recorded on a pay-as-you-go ("cash") basis.

NOTE Q - 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 future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE Q - DEFERRED COMPENSATION (CONTINUED)

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

NOTE R - COMMITMENTS AND CONTINGENCIES

1. **Litigation**

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

As a result of such review, loss contingencies, which could be reasonably estimated, have been categorized as "probable", "reasonably possible", and "remote", as defined in Governmental Accounting Standards Board Codification Section C50 - Claims and Judgments. Loss contingencies amounting to \$4,630,783 categorized as "probable" have been accrued in the Auto Loss and General Liability Internal Service Fund (see Note N).

2. **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.

3. **Intergovernmental Agreement - Dedication of Video Poker Proceeds**

Effective January 1, 1997, the Sheriff agreed to remit his share of the state video poker commissions to the Parish of Jefferson to help fund the construction of a new jail. Commissions on the amount of money gambled in the Parish are remitted by the various vendors to the State. Each month, the State remits an amount based on legislatively approved formulas to the Sheriff and other agencies in the Parish. The term of the original agreement was for 36 months. For the year ended June 30, 1999 the term was extended another six months. For the year ended June 30, 1999, the Sheriff received and remitted \$1,544,925. It is projected that another \$1,500,000 will be remitted to the Parish over the remaining 12 months of the agreement.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

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

The Jefferson Parish Council (a separate entity) provides the Sheriff with a certain amount of office space at no cost. In addition, the Parish is required by State statutes to pay a certain amount of the Sheriff's operating expenses. During the fiscal year ended June 30, 1999, the Parish paid \$286,855 of operating expenditures on behalf of the Sheriff.

These expenditures are not recorded on the books of the Sheriff. The following is a breakdown of the expenditures paid during the fiscal year ended June 30, 1999:

Type of Expenditure	Amount
Utilities and telephone	\$ 238,263
Office supplies and equipment rental	13,680
Insurance premiums	34,912
Total	<u>\$ 286,855</u>

**SUPPLEMENTARY INFORMATION
REQUIRED BY THE
GOVERNMENTAL ACCOUNTING STANDARDS BOARD

(UNAUDITED)**

The following pages contain supplementary information as required by *Technical Bulletin 98-1*, issued by the Governmental Accounting Standards Board (GASB) in October 1998. The provisions of the GASB technical bulletin, effective for financial statements dated after October 31, 1998, require disclosures in the notes to the financial statements about the governmental entity's readiness in addressing Year 2000 issues for its computer systems and other electronic equipment. In March 1999, GASB issued *Technical Bulletin 99-1*, which allowed the disclosure of Year 2000 issues as required supplementary information.

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

REQUIRED SUPPLEMENTARY INFORMATION

**As of June 30, 1999, and for the Period
July 1, 1998 to June 30, 1999**

(UNAUDITED)

YEAR 2000 ISSUES

General Description - The Sheriff is currently addressing the "Year 2000 Issue" relating to its computer systems and other electronic equipment. The Year 2000 Issue refers to the fact that many computer programs use only the last two digits to refer to a year. Therefore, both years 1900 and 2000 would be referred to as "00" by the computer. Computer programs have to be adjusted to recognize the difference between those two years or the programs will fail or create errors. In addition, some programs may not be able to recognize that 2000 is a leap year.

The Sheriff Management Information Systems ("MIS") department is aware of the Year 2000 Issues and has identified some shortcomings in the Tax Collector's electronic data processing system used to assess, collect and distribute the various taxes, fines, fees, and commissions. The Sheriff's payroll system is also vulnerable to the Y2K "bug". Many of the potential problems involving "mission-critical" systems have already been addressed.

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

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

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

Remediation Stage - When the organization actually makes changes to systems and equipment. This stage deals primarily with the technical issues of converting existing systems or switching to compliant systems. During this stage, decisions are made on how to make the systems or processes Year 2000 compliant, and the required system changes are made.

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

The Sheriff has completed its awareness, assessment, and remediation stages for all of its mission-critical systems and electronic equipment. The validation/testing stage is in process and is expected to be completed by November 30, 1999.

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

REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

**As of June 30, 1999, and for the Period
July 1, 1998 to June 30, 1999**

(UNAUDITED)

YEAR 2000 ISSUES (CONTINUED)

Management of the Sheriff believes that the process described above will enable the Sheriff to process date and/or date-related information correctly before, during, and after January 1, 2000. However, because of the unprecedented nature of the year 2000 issue, its effects and the success of the related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Sheriff is or will be year 2000 ready, that the Sheriff's remediation efforts will be successful in whole or in part, or that parties with whom the Sheriff does business with will be year 2000 ready.

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

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GENERAL FUND

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

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

**GENERAL FUND
BALANCE SHEET
June 30, 1999**

	<u>JUNE 30, 1999</u>	<u>JUNE 30, 1998</u>
ASSETS		
Cash and cash equivalents	\$ 1,306,832	\$ 10,872,309
Share of pooled assets - general pool	-	-
Investments	12,863,231	551,613
Accounts receivable		
Ad valorem taxes	55,129	11,388
Sales taxes	2,785,561	2,687,684
Intergovernmental	1,640,235	1,008,280
Service charges, fees and commissions	5,335,136	4,960,050
Interest	6,649	87,587
Other	223,884	153,715
Due from other funds	2,909,482	600,752
Other assets	20,815	11,565
TOTAL ASSETS	\$ <u>27,146,954</u>	\$ <u>20,944,943</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 1,150,930	\$ 758,590
Accrued payroll and deductions	1,789,576	1,728,376
Due to other funds	1,645,810	58,699
Deferred revenue	76,850	46,667
Total Liabilities	<u>4,663,166</u>	<u>2,592,332</u>
Fund Balance		
Reserved for encumbrances	644,947	2,570,039
Unreserved - designated		
800 MHz radio system construction	3,000,000	3,000,000
Matching of federal grants	-	350,000
Construction/Repairs	1,000,000	-
Contingencies	2,000,000	-
Subsequent years' expenditures	-	-
Unreserved - undesignated	15,838,841	12,432,572
Total Fund Balance	<u>22,483,788</u>	<u>18,352,611</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>27,146,954</u>	\$ <u>20,944,943</u>

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

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 1999**

	<u>JUNE 30, 1999</u>	<u>JUNE 30, 1998</u>
REVENUES		
Taxes	\$ 28,587,140	\$ 27,869,603
Intergovernmental	11,068,444	11,265,911
Service charges, fees and commissions	35,659,849	33,719,700
Fines and forfeitures	-	-
Interest	946,112	941,625
Miscellaneous	1,757,654	1,856,743
TOTAL REVENUES	<u>78,019,199</u>	<u>75,653,582</u>
EXPENDITURES		
Current		
Community services	165,342	192,501
Public safety	68,837,059	65,495,502
Employee programs	-	-
Intergovernmental	1,554,512	1,411,269
Debt Service	-	-
Principal	32,145	29,238
Interest	3,603	6,510
TOTAL EXPENDITURES	<u>70,592,661</u>	<u>67,135,020</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,426,538</u>	<u>8,518,562</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	84,579	98,548
Operating transfers out	(3,379,940)	(7,661,344)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,295,361)</u>	<u>(7,562,796)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	4,131,177	955,766
FUND BALANCE		
Beginning of year	18,352,611	17,396,845
Residual equity transfers	-	-
End of year	<u>\$ 22,483,788</u>	<u>\$ 18,352,611</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 1999

	GENERAL FUND				
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ 28,587,140	\$ (37,802)	\$ 28,549,338	\$ 28,628,000	\$ (78,662)
Intergovernmental	11,068,444	115,635	11,184,079	11,061,500	122,579
Service charges, fees and commissions	35,659,849	(79,019)	35,580,830	35,400,850	179,980
Fines and forfeitures	-	-	-	-	-
Interest	946,112	-	946,112	949,500	(3,388)
Miscellaneous	1,757,654	-	1,757,654	1,693,500	64,154
TOTAL REVENUES	78,019,199	(1,186)	78,018,013	77,733,350	284,663
EXPENDITURES					
Current					
Community services	165,342	19,546	184,888	176,000	8,888
Public safety	68,837,059	(2,161,715)	66,675,344	70,224,050	(3,548,706)
Employee programs	-	-	-	-	-
Intergovernmental	1,554,512	-	1,554,512	1,465,390	89,122
Debt Service					
Principal	32,145	(32,145)	-	-	-
Interest	3,603	(3,603)	-	-	-
TOTAL EXPENDITURES	70,592,661	(2,177,917)	68,414,744	71,865,440	(3,450,696)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,426,538	2,176,731	9,603,269	5,867,910	3,735,359
OTHER FINANCING SOURCES (USES)					
Operating transfers in	84,579	-	84,579	70,000	14,579
Operating transfers out	(3,379,940)	-	(3,379,940)	(3,122,905)	(257,035)
TOTAL OTHER FINANCING SOURCES (USES)	(3,295,361)	-	(3,295,361)	(3,052,905)	(242,456)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	4,131,177	2,176,731	6,307,908	2,815,005	3,492,903
FUND BALANCE					
Beginning of year	18,352,611	(4,141,710)	14,210,901	14,210,901	-
Residual equity transfers	-	-	-	-	-
End of year	\$ 22,483,788	\$ (1,964,979)	\$ 20,518,809	\$ 17,025,906	\$ 3,492,903

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

GENERAL FUND
SCHEDULE OF REVENUES
ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 1999

	(GAAP BASIS) ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
TAXES					
Ad valorem	\$ 12,612,896	\$ -	\$ 12,612,896	\$ 12,700,000	\$ (87,104)
Sales and use	15,974,244	(37,802)	15,936,442	15,928,000	8,442
	<u>28,587,140</u>	<u>(37,802)</u>	<u>28,549,338</u>	<u>28,628,000</u>	<u>(78,662)</u>
INTERGOVERNMENTAL					
Federal					
Federal grants	1,054,704	-	1,054,704	1,020,000	34,704
Housing federal prisoners	132	-	132	-	132
State					
State grants	5,000	59,668	64,668	61,500	3,168
State revenue sharing	1,264,573	-	1,264,573	1,265,000	(427)
State supplemental pay	3,423,135	-	3,423,135	3,440,000	(16,865)
Basic training and other	14,198	-	14,198	20,000	(5,802)
Video poker allocations	1,544,925	-	1,544,925	1,460,000	84,925
Local					
Reimbursed salaries					
Airport and other details	1,844,808	-	1,844,808	1,875,000	(30,192)
Other	1,916,969	55,967	1,972,936	1,920,000	52,936
	<u>11,068,444</u>	<u>115,635</u>	<u>11,184,079</u>	<u>11,061,500</u>	<u>122,579</u>
SERVICE CHARGES, FEES, AND COMMISSIONS					
Commissions					
Taxes, licenses, etc.	28,769,879	(79,240)	28,690,639	28,614,500	76,139
Fines, forfeitures, etc.	518,111	-	518,111	513,000	5,111
Other	1,522,630	-	1,522,630	1,580,000	(57,370)
Civil and criminal fees	2,765,824	221	2,766,045	2,720,450	45,595
Court attendance fees	172,300	-	172,300	175,000	(2,700)
Housing state prisoners	843,631	-	843,631	710,000	133,631
Transportation of prisoners	110,658	-	110,658	110,000	658
Feeding and keeping of prisoners	956,816	-	956,816	977,900	(21,084)
	<u>35,659,849</u>	<u>(79,019)</u>	<u>35,580,830</u>	<u>35,400,850</u>	<u>179,980</u>
FINES AND FORFEITURES					
Fines and forfeitures	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INTEREST					
	<u>946,112</u>	<u>-</u>	<u>946,112</u>	<u>949,500</u>	<u>(3,388)</u>
MISCELLANEOUS					
Public assignments	460,108	-	460,108	490,000	(29,892)
Subrogations	297,533	-	297,533	330,000	(32,467)
Equipment usage	374,422	-	374,422	375,000	(578)
Other	625,591	-	625,591	498,500	127,091
	<u>1,757,654</u>	<u>-</u>	<u>1,757,654</u>	<u>1,693,500</u>	<u>64,154</u>
TOTAL REVENUES	\$ 78,019,199	\$ (1,186)	\$ 78,018,013	\$ 77,733,350	\$ 284,663

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES
ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 1999

	(GAAP BASIS) ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
COMMUNITY SERVICES					
Programs and activities	\$ 165,342	\$ 19,546	\$ 184,888	\$ 176,000	\$ (8,888)
Other	-	-	-	-	-
TOTAL COMMUNITY SERVICES	<u>165,342</u>	<u>19,546</u>	<u>184,888</u>	<u>176,000</u>	<u>(8,888)</u>
PUBLIC SAFETY					
Salaries and benefits					
Salaries - sheriff	101,772	-	101,772	102,000	228
Salaries - deputies and others	42,126,646	40,784	42,167,430	43,587,000	1,419,570
Retirement	4,521,410	-	4,521,410	4,685,000	163,590
Insurance	5,513,848	6,635	5,520,483	5,710,000	189,517
Taxes	384,666	-	384,666	382,000	(2,666)
	<u>52,648,342</u>	<u>47,419</u>	<u>52,695,761</u>	<u>54,466,000</u>	<u>1,770,239</u>
General operating expenditures					
Advertising	237,712	(27,137)	210,575	200,000	(10,575)
Dues and subscriptions	52,623	71	52,694	56,000	3,306
Printing	162,081	10,491	172,572	222,000	49,428
Utilities	105,496	-	105,496	176,500	71,004
Postage	235,314	-	235,314	235,000	(314)
Telephone	645,102	27,649	672,751	675,000	2,249
Rent	441,963	38,765	480,728	531,600	50,872
Repairs and maintenance	595,655	47,880	643,535	629,500	(14,035)
Janitorial	270,482	4,146	274,628	292,000	17,372
Outside services	937,245	1,903	939,148	1,071,500	132,352
Insurance - auto and general	2,845,277	-	2,845,277	2,861,500	16,223
Claims and judgments	4,574	-	4,574	6,000	1,426
Prison-related costs	1,154,930	(2,528)	1,152,402	1,163,000	10,598
Other	118,388	-	118,388	153,250	34,862
	<u>7,806,842</u>	<u>101,240</u>	<u>7,908,082</u>	<u>8,272,850</u>	<u>364,768</u>
Materials and supplies					
Office supplies	616,486	(211,743)	404,743	507,000	102,257
Training	187,955	(2,323)	185,632	198,600	12,968
Uniforms	462,767	42,585	505,352	583,500	78,148
Auto and marine	2,222,184	(22,610)	2,199,574	2,276,600	77,026
Other	-	-	-	-	-
	<u>3,489,392</u>	<u>(194,091)</u>	<u>3,295,301</u>	<u>3,565,700</u>	<u>270,399</u>
Travel					
Travel and lodging	139,037	(14,282)	124,755	136,000	11,245
Conventions and seminars	-	-	-	-	-
	<u>139,037</u>	<u>(14,282)</u>	<u>124,755</u>	<u>136,000</u>	<u>11,245</u>
Programs and activities	-	-	-	-	-
Capital outlay					
Buildings and improvements	-	-	-	140,000	140,000
Equipment	501,607	(171,247)	330,360	838,000	507,640
Vehicles	4,251,839	(1,930,754)	2,321,085	2,805,500	484,415
	<u>4,753,446</u>	<u>(2,102,001)</u>	<u>2,651,445</u>	<u>3,783,500</u>	<u>1,132,055</u>
TOTAL PUBLIC SAFETY	<u>68,837,059</u>	<u>(2,161,715)</u>	<u>66,675,344</u>	<u>70,224,050</u>	<u>3,548,706</u>
INTERGOVERNMENTAL					
Jefferson Parish Jail Fund	1,544,925	-	1,544,925	1,460,000	(84,925)
Jefferson Parish Public Schools	-	-	-	-	-
Other	9,587	-	9,587	6,390	(4,197)
TOTAL INTERGOVERNMENTAL	<u>1,554,512</u>	<u>-</u>	<u>1,554,512</u>	<u>1,466,390</u>	<u>(89,122)</u>
DEBT SERVICE					
Principal	32,145	(32,145)	-	-	-
Interest	3,603	(3,603)	-	-	-
TOTAL DEBT SERVICE	<u>35,748</u>	<u>(35,748)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 70,592,661</u>	<u>\$ (2,177,917)</u>	<u>\$ 68,414,744</u>	<u>\$ 71,865,440</u>	<u>\$ 3,450,696</u>

SPECIAL REVENUE FUNDS

This Fund Type is used to account for specific revenues that are restricted to expenditures for particular purposes.

COMMISSARY SALES FUND

The Commissary Sales Fund provides a 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.

JUNIOR DEPUTY FUND

In accordance with LSA RS 33:1422, the Sheriff can spend up to \$50,000 annually to promote youth or junior deputy programs. These funds are accounted for through the Junior Deputy Fund.

STATE ASSET FORFEITURE FUND

Under State statutes 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 their water bills to the nearest whole dollar. The money is collected by the Parish Water Department and remitted to the Sheriff to be spent on drug enforcement.

WIDOWS AND ORPHANS

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

RECREATION AND RELIEF FUND

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

DEPUTY SCHOLARSHIP FUND

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

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.

FEDERAL GRANTS

To account for those federal grants received directly from the federal government and for those grants not accounted for in any other fund. The grants accounted for include COPS AHEAD, COPS MORE, Gulf Coast High Intensity Drug Trafficking Area (HIDTA), and Local Law Enforcement Block Grants passed through the Parish of Jefferson.

LOCAL LAW ENFORCEMENT BLOCK GRANT

To account for the proceeds of the Local Law Enforcement Block Grant program received directly from the U.S. Department of Justice. The funds are expended/distributed in accordance with the projects agreed to by the local law enforcement agencies.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1999

FUND	ASSETS										
	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS		RECEIVABLES				INVENTORY	DUE FROM OTHER FUNDS	TOTAL ASSETS	
		GENERAL	POOL	ACCOUNTS RECEIVABLE	ACCRUED INTEREST	DUE FROM OTHER GOVERNMENTS	DUE FROM OTHER FUNDS				
Drug Enforcement Fund	\$ 1,705,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,709,948
Multi-Jurisdictional Task Force	19,965	1,410	-	-	18,137	-	-	-	-	-	39,512
Project Income	323,905	-	-	-	-	-	-	-	-	-	323,905
Federal Grants	-	-	-	-	2,452,361	-	-	-	-	-	2,452,361
Local Law Enforcement Block Grant	860	-	-	-	113,369	-	-	-	-	-	114,229
Commissary Sales	2,803	368,263	-	487	-	-	31,002	19,431	-	-	421,986
Junior Deputy	1	93,977	-	-	-	-	165	-	-	-	94,143
State Asset Forfeiture	-	162,040	-	-	-	-	18,681	-	-	-	180,721
RUDE Program	-	77,992	-	-	-	-	-	-	-	-	77,992
Widows and Orphans	-	6,113	-	-	-	-	-	-	-	-	6,113
Recreation and Relief	1	103,839	-	-	-	-	723	-	-	-	104,563
Deputy Scholarship	-	64,646	-	-	-	-	-	-	-	-	64,646
TOTAL - JUNE 30, 1999	\$ 2,053,517	\$ 878,280	\$ -	\$ 487	\$ -	\$ 2,583,867	\$ -	\$ 54,537	\$ 19,431	\$ -	\$ 5,590,119
TOTAL - JUNE 30, 1998	\$ 868,478	\$ -	\$ 1,367,149	\$ 5,366	\$ 8,700	\$ 692,668	\$ 10,798	\$ -	\$ 24,369	\$ -	\$ 2,977,528

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - CONTINUED
June 30, 1999

FUND	LIABILITIES AND FUND BALANCES										
	LIABILITIES				FUND BALANCES (DEFICITS)				TOTAL		
	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	DUE TO OTHER GOVERNMENTS	TOTAL LIABILITIES	RESERVED INVENTORY	RESERVED ENCUMBRANCES	DESIGNATED	UNRESERVED UNDESIGNATED	TOTAL FUND BALANCE	TOTAL LIABILITIES AND FUND BALANCE	
Drug Enforcement Fund	\$ -	\$ 73,696	\$ -	\$ 73,696	\$ -	\$ -	\$ -	\$ 1,636,252	\$ 1,636,252	\$ -	\$ 1,709,948
Multi-Jurisdictional Task Force	-	21,416	4,092	25,508	-	-	-	14,004	14,004	-	39,512
Project Income	-	-	-	-	-	-	-	323,905	323,905	-	323,905
Federal Grants	50,006	2,402,325	-	2,452,331	-	-	-	30	30	-	2,452,361
Local Law Enforcement Block Grant	8,469	105,750	-	114,219	-	-	-	10	10	-	114,229
Commissary Sales	-	59,814	-	59,814	19,431	4,368	-	338,373	352,172	-	421,986
Junior Deputy	-	-	-	-	-	-	-	94,143	94,143	-	94,143
State Asset Forfeiture	-	-	-	-	-	-	-	180,721	180,721	-	180,721
RUDE Program	-	-	-	-	-	-	-	77,992	77,992	-	77,992
Widows and Orphans	-	-	-	-	-	-	-	6,113	6,113	-	6,113
Recreation and Relief	-	-	-	-	-	-	-	104,563	104,563	-	104,563
Deputy Scholarship	-	-	-	-	-	-	-	64,646	64,646	-	64,646
TOTAL - JUNE 30, 1999	\$ 58,475	\$ 2,663,001	\$ 4,092	\$ 2,725,568	\$ 19,431	\$ 4,368	\$ -	\$ 2,840,752	\$ 2,864,551	\$ -	\$ 5,590,119
TOTAL - JUNE 30, 1998	\$ -	\$ 549,941	\$ -	\$ 833,733	\$ 24,369	\$ 40,227	\$ -	\$ 2,079,199	\$ 2,143,795	\$ -	\$ 2,977,528

JEFFERSON PARISH SHERIFF'S OFFICE
GREINA, LOUISIANA

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1999

	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS	SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS	COMBINED TOTALS
	JUNE 30, 1999	JUNE 30, 1999	JUNE 30, 1998
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	3,736,154	-	2,407,024
Service charges, fees and commissions	-	347,969	317,016
Fines and forfeitures	920,306	1,097,330	1,083,565
Interest	97,799	38,642	159,808
Miscellaneous	7,278	10,546	14,030
TOTAL REVENUES	<u>4,761,537</u>	<u>574,181</u>	<u>3,981,443</u>
EXPENDITURES			
Current			
Community services	-	296,272	302,491
Public safety	4,762,440	-	4,598,208
Employee programs	-	3,706	489
TOTAL EXPENDITURES	<u>4,762,440</u>	<u>299,978</u>	<u>4,901,188</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(903)</u>	<u>274,203</u>	<u>(919,745)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	482,035	50,000	817,095
Operating transfers out	-	(84,579)	(79,780)
TOTAL OTHER FINANCING SOURCES (USES)	<u>482,035</u>	<u>(34,579)</u>	<u>737,315</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>481,132</u>	<u>239,624</u>	<u>(182,430)</u>
FUND BALANCE			
Beginning of year	1,493,069	650,726	2,326,225
Residual equity transfers	-	-	-
End of year	<u>1,974,201</u>	<u>890,350</u>	<u>2,143,795</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GREINA, LOUISIANA

SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1999

	REVENUES					LOCAL LAW ENFORCEMENT BLOCK GRANT		COMBINED TOTALS	
	DRUG ENFORCEMENT	MULTI-JURISDICTIONAL TASK FORCE	PROJECT INCOME	FEDERAL GRANTS		JUNE 30, 1999	JUNE 30, 1998		
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	93,396	-	3,529,389	113,369	3,736,154	2,407,024		
Service charges, fees and commissions	-	-	-	-	-	-	1,083,565		
Fines and forfeitures	914,106	-	6,200	-	-	920,306	115,827		
Interest	81,408	-	16,278	103	10	97,799	5,804		
Miscellaneous	-	6,428	-	-	850	7,278	-		
TOTAL REVENUES	995,514	99,824	22,478	3,529,492	114,229	4,761,537	3,612,220		
EXPENDITURES									
Current									
Community services	539,155	126,529	143	3,970,644	125,969	4,762,440	4,598,208		
Public safety	-	-	-	-	-	-	-		
Employee programs	-	-	-	-	-	-	-		
TOTAL EXPENDITURES	539,155	126,529	143	3,970,644	125,969	4,762,440	4,598,208		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	456,359	(26,705)	22,335	(441,152)	(11,740)	(903)	(985,988)		
OTHER FINANCING SOURCES (USES)									
Operating transfers in	-	29,033	-	441,252	11,750	482,035	767,095		
Operating transfers out	-	-	-	-	-	-	(791)		
TOTAL OTHER FINANCING SOURCES (USES)	-	29,033	-	441,252	11,750	482,035	766,304		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	456,359	2,328	22,335	100	10	481,132	(219,684)		
FUND BALANCE									
Beginning of year	1,179,893	11,676	301,570	(70)	-	1,493,069	1,712,753		
Residual equity transfers	-	-	-	-	-	-	-		
End of year	1,636,252	14,004	323,905	30	10	1,974,201	1,493,069		

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1999

	COMBINED TOTALS									
	COMMISSARY SALES	JUNIOR DEPUTY	STATE ASSET FORFEITURE	RUDE PROGRAM	WIDOWS AND ORPHANS	RECREATION AND RELIEF	DEPUTY SCHOLARSHIP	JUNE 30, 1999	JUNE 30, 1998	
REVENUES										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Service charges, fees and commissions	333,339	-	-	-	-	14,630	-	347,969	-	317,016
Fines and forfeitures	-	-	177,024	-	-	-	-	177,024	-	-
Interest	19,310	3,330	3,697	3,778	229	5,022	3,276	38,642	-	43,981
Miscellaneous	22	801	-	6,803	2,920	-	-	10,546	-	8,226
TOTAL REVENUES	352,671	4,131	180,721	10,581	3,149	19,652	3,276	574,181	-	369,223
EXPENDITURES										
Current										
Community services	263,724	32,548	-	-	-	-	-	296,272	-	302,491
Public safety	-	-	-	-	-	-	-	-	-	-
Employee programs	-	-	-	-	-	3,706	-	3,706	-	489
TOTAL EXPENDITURES	263,724	32,548	-	-	-	3,706	-	299,978	-	302,980
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	88,947	(28,417)	180,721	10,581	3,149	15,946	3,276	274,203	-	66,243
OTHER FINANCING SOURCES (USES)										
Operating transfers in	-	50,000	-	-	-	-	-	50,000	-	50,000
Operating transfers out	(84,579)	-	-	-	-	-	-	(84,579)	-	(78,989)
TOTAL OTHER FINANCING SOURCES (USES)	(84,579)	50,000	-	-	-	-	-	(34,579)	-	(28,989)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	4,368	21,583	180,721	10,581	3,149	15,946	3,276	239,624	-	37,254
FUND BALANCE										
Beginning of year	357,804	72,560	-	67,411	2,964	88,617	61,370	650,726	-	613,472
Residual equity transfers	-	-	-	-	-	-	-	-	-	-
End of year	362,172	94,143	180,721	77,992	6,113	104,563	64,046	890,350	\$	650,726

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETN, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 1999

	TOTAL - ALL FUNCTIONS				
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Service charges, fees and commissions	347,969	-	347,969	345,000	2,969
Fines and forfeitures	177,024	-	177,024	165,000	12,024
Interest	38,642	-	38,642	33,650	4,992
Miscellaneous	10,546	-	10,546	11,450	(904)
TOTAL REVENUES	574,181	-	574,181	555,100	19,081
EXPENDITURES					
Current					
Community services	296,272	4,368	300,640	362,700	62,060
Public safety	-	-	-	-	-
Employee programs	3,706	-	3,706	4,000	294
TOTAL EXPENDITURES	299,978	4,368	304,346	366,700	62,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	274,203	(4,368)	269,835	188,400	81,435
OTHER FINANCING SOURCES (USES)					
Operating transfers in	50,000	-	50,000	50,000	-
Operating transfers out	(84,579)	-	(84,579)	(50,000)	(34,579)
TOTAL OTHER FINANCING SOURCES (USES)	(34,579)	-	(34,579)	-	(34,579)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	239,624	(4,368)	235,256	188,400	46,856
FUND BALANCE					
Beginning of year	650,726	-	650,726	650,726	-
Residual equity transfers	-	-	-	-	-
End of year	\$ 890,350	\$ (4,368)	\$ 885,982	\$ 839,126	\$ 46,856

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - COMMUNITY SERVICES FUNCTION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 1999

	COMMISSARY SALES				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Service charges, fees and commissions	333,339	-	333,339	330,000	3,339
Fines and forfeitures	-	-	-	-	-
Interest	19,310	-	19,310	17,500	1,810
Miscellaneous	22	-	22	-	22
TOTAL REVENUES	352,671	-	352,671	347,500	5,171
EXPENDITURES					
Current					
Salaries and benefits	-	-	-	-	-
General operating expenditures	3,277	1,155	4,432	4,000	(432)
Materials and supplies	50,840	3,213	54,053	54,750	697
Cost of goods sold	209,607	-	209,607	232,000	22,393
Travel	-	-	-	-	-
Programs and activities	-	-	-	750	750
Miscellaneous	-	-	-	1,000	1,000
Capital outlay	-	-	-	5,000	5,000
TOTAL EXPENDITURES	263,724	4,368	268,092	297,500	29,408
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	88,947	(4,368)	84,579	50,000	34,579
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	(84,579)	-	(84,579)	(50,000)	(34,579)
TOTAL OTHER FINANCING SOURCES (USES)	(84,579)	-	(84,579)	(50,000)	(34,579)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	4,368	(4,368)	-	-	-
FUND BALANCE					
Beginning of year	357,804	-	357,804	357,804	-
Residual equity transfers	-	-	-	-	-
End of year	\$ 362,172	\$ (4,368)	\$ 357,804	\$ 357,804	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA

SPECIAL REVENUE FUNDS - COMMUNITY SERVICES FUNCTION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 1999

	JUNIOR DEPUTY				
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental	-	-	-	-	-
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	3,330	-	3,330	2,600	730
Miscellaneous	801	-	801	950	(149)
TOTAL REVENUES	4,131	-	4,131	3,550	581
EXPENDITURES					
Current					
Salaries and benefits	-	-	-	-	-
General operating expenditures	10,505	-	10,505	10,500	(5)
Materials and supplies	22,043	-	22,043	25,700	3,657
Cost of goods sold	-	-	-	-	-
Travel	-	-	-	25,000	25,000
Programs and activities	-	-	-	3,000	3,000
Miscellaneous	-	-	-	1,000	1,000
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	32,548	-	32,548	65,200	32,652
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,417)	-	(28,417)	(61,650)	33,233
OTHER FINANCING SOURCES (USES)					
Operating transfers in	50,000	-	50,000	50,000	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	50,000	-	50,000	50,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	21,583	-	21,583	(11,650)	33,233
FUND BALANCE					
Beginning of year	72,560	-	72,560	72,560	-
Residual equity transfers	-	-	-	-	-
End of year	\$ 94,143	\$ -	\$ 94,143	\$ 60,910	\$ 33,233

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - COMMUNITY SERVICES FUNCTION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 1999

TOTAL - COMMUNITY SERVICES FUNCTION					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Service charges, fees and commissions	333,339	-	333,339	330,000	3,339
Fines and forfeitures	-	-	-	-	-
Interest	22,640	-	22,640	20,100	2,540
Miscellaneous	823	-	823	950	(127)
TOTAL REVENUES	356,802	-	356,802	351,050	5,752
EXPENDITURES					
Current					
Salaries and benefits	-	-	-	-	-
General operating expenditures	13,782	1,155	14,937	14,500	(437)
Materials and supplies	72,883	3,213	76,096	80,450	4,354
Cost of goods sold	209,607	-	209,607	232,000	22,393
Travel	-	-	-	25,000	25,000
Programs and activities	-	-	-	3,750	3,750
Miscellaneous	-	-	-	2,000	2,000
Capital outlay	-	-	-	5,000	5,000
TOTAL EXPENDITURES	296,372	4,368	300,640	362,700	62,060
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	60,530	(4,368)	56,162	(11,650)	67,812
OTHER FINANCING SOURCES (USES)					
Operating transfers in	50,000	-	50,000	50,000	-
Operating transfers out	(84,579)	-	(84,579)	(50,000)	(34,579)
TOTAL OTHER FINANCING SOURCES (USES)	(34,579)	-	(34,579)	-	(34,579)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	25,951	(4,368)	21,583	(11,650)	33,233
FUND BALANCE					
Beginning of year	430,364	-	430,364	430,364	-
Residual equity transfers	-	-	-	-	-
End of year	456,315	(4,368)	451,947	418,714	33,233

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNCTION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 1999

STATE ASSET FORFEITURE					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	177,024	-	177,024	165,000	12,024
Interest	3,697	-	3,697	2,500	1,197
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	180,721	-	180,721	167,500	13,221
EXPENDITURES					
Current					
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	180,721	-	180,721	167,500	13,221
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	180,721	-	180,721	167,500	13,221
FUND BALANCE					
Beginning of year	-	-	-	-	-
Residual equity transfers	-	-	-	-	-
End of year	\$ 180,721	\$ -	\$ 180,721	\$ 167,500	\$ 13,221

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNCTION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 1999

	RUDE PROGRAM				
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	3,778	-	3,778	3,500	278
Miscellaneous	6,803	-	6,803	7,500	(697)
TOTAL REVENUES	10,581	-	10,581	11,000	(419)
EXPENDITURES					
Current					
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	10,581	-	10,581	11,000	(419)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	10,581	-	10,581	11,000	(419)
FUND BALANCE					
Beginning of year	67,411	-	67,411	67,411	-
Residual equity transfers	-	-	-	-	-
End of year	\$ 77,992	\$ -	\$ 77,992	\$ 78,411	\$ (419)

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETN, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNCTION
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 1999

TOTAL - PUBLIC SAFETY FUNCTION					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	177,024	-	177,024	165,000	12,024
Interest	7,475	-	7,475	6,000	1,475
Miscellaneous	6,803	-	6,803	7,500	(697)
TOTAL REVENUES	191,302	-	191,302	178,500	12,802
EXPENDITURES					
Current					
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	191,302	-	191,302	178,500	12,802
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	191,302	-	191,302	178,500	12,802
FUND BALANCE					
Beginning of year	67,411	-	67,411	67,411	-
Residual equity transfers	-	-	-	-	-
End of year	258,713	-	258,713	245,911	12,802

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - EMPLOYEE PROGRAMS FUNCTION
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 1999

	WIDOWS AND ORPHANS				
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	229	-	229	150	79
Miscellaneous	2,920	-	2,920	3,000	(80)
TOTAL REVENUES	3,149	-	3,149	3,150	(1)
EXPENDITURES					
Current					
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	3,149	-	3,149	3,150	(1)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	3,149	-	3,149	3,150	(1)
FUND BALANCE					
Beginning of year	2,964	-	2,964	2,964	-
Residual equity transfers	-	-	-	-	-
End of year	\$ 6,113	\$ -	\$ 6,113	\$ 6,114	\$ (1)

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETN, LOUISIANA

SPECIAL REVENUE FUNDS - EMPLOYEE PROGRAMS FUNCTION
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 1999

RECREATION & RELIEF					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Service charges, fees and commissions	14,630	-	14,630	15,000	(370)
Fines and forfeitures	-	-	-	-	-
Interest	5,022	-	5,022	4,400	622
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	19,652	-	19,652	19,400	252
EXPENDITURES					
Current					
Salaries and benefits	-	-	-	-	-
General operating expenditures	-	-	-	-	-
Materials and supplies	3,706	-	3,706	4,000	294
Cost of goods sold	-	-	-	-	-
Travel	-	-	-	-	-
Programs and activities	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	3,706	-	3,706	4,000	294
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,946	-	15,946	15,400	546
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	15,946	-	15,946	15,400	546
FUND BALANCE					
Beginning of year	88,617	-	88,617	88,617	-
Residual equity transfers	-	-	-	-	-
End of year	104,563	-	104,563	104,017	546

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SPECIAL REVENUE FUNDS - EMPLOYEE PROGRAMS FUNCTION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 1999

DEPUTY SCHOLARSHIP					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	3,276	-	3,276	3,000	276
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>3,276</u>	<u>-</u>	<u>3,276</u>	<u>3,000</u>	<u>276</u>
EXPENDITURES					
Current					
Salaries and benefits	-	-	-	-	-
General operating expenditures	-	-	-	-	-
Materials and supplies	-	-	-	-	-
Cost of goods sold	-	-	-	-	-
Travel	-	-	-	-	-
Programs and activities	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,276</u>	<u>-</u>	<u>3,276</u>	<u>3,000</u>	<u>276</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>3,276</u>	<u>-</u>	<u>3,276</u>	<u>3,000</u>	<u>276</u>
FUND BALANCE					
Beginning of year	61,370	-	61,370	61,370	-
Residual equity transfers	-	-	-	-	-
End of year	<u>\$ 64,646</u>	<u>\$ -</u>	<u>\$ 64,646</u>	<u>\$ 64,370</u>	<u>\$ 276</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETN, LOUISIANA

SPECIAL REVENUE FUNDS - EMPLOYEE PROGRAMS FUNCTION
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 1999

TOTAL - EMPLOYEE PROGRAMS FUNCTION					
	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Service charges, fees and commissions	14,630	-	14,630	15,000	(370)
Fines and forfeitures	-	-	-	-	-
Interest	8,527	-	8,527	7,550	977
Miscellaneous	2,920	-	2,920	3,000	(80)
TOTAL REVENUES	26,077	-	26,077	25,550	527
EXPENDITURES					
Current					
Salaries and benefits	-	-	-	-	-
General operating expenditures	-	-	-	-	-
Materials and supplies	3,706	-	3,706	4,000	294
Cost of goods sold	-	-	-	-	-
Travel	-	-	-	-	-
Programs and activities	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	3,706	-	3,706	4,000	294
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,371	-	22,371	21,550	821
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	22,371	-	22,371	21,550	821
FUND BALANCE					
Beginning of year	152,951	-	152,951	152,951	-
Residual equity transfers	-	-	-	-	-
End of year	175,322	-	175,322	174,501	821

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DEBT SERVICE FUNDS

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

LAW ENFORCEMENT DISTRICT (LED) 1992 SERIES SINKING FUND

To account for the payment of the current year's principal and interest requirements on the 1992 Law Enforcement District Refunding Certificates of Indebtedness. Monthly deposits out of the surplus revenues of the General Fund are to be made into this fund in an amount equal to one-sixth of the interest falling due on the next interest payment date and one-twelfth of the principal falling due on the next principal payment date.

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

**DEBT SERVICE FUND
BALANCE SHEET**

June 30, 1999

**LED
1992 SERIES
SINKING FUND**

	<u>JUNE 30, 1999</u>	<u>JUNE 30, 1998</u>
ASSETS		
Cash and cash equivalents	\$ 232,225	\$ 213,170
Share of pooled assets - general pool	-	-
TOTAL ASSETS	\$ <u>232,225</u>	\$ <u>213,170</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance		
Reserved for debt service	232,225	213,170
Unreserved - undesignated	-	-
Total Fund Balance	<u>232,225</u>	<u>213,170</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>232,225</u>	\$ <u>213,170</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1999

	LED	
	1992 SINKING	
	SINKING FUND	
	<u>JUNE 30, 1999</u>	<u>JUNE 30, 1998</u>
REVENUES		
Taxes	\$ -	\$ -
Intergovernmental	-	-
Service charges, fees and commissions	-	-
Fines and forfeitures	-	-
Interest	20,243	21,006
Miscellaneous	-	-
TOTAL REVENUES	<u>20,243</u>	<u>21,006</u>
EXPENDITURES		
Debt Service		
Principal	765,000	725,000
Interest	82,848	119,098
Fiscal charges	1,245	1,398
TOTAL EXPENDITURES	<u>849,093</u>	<u>845,496</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(828,850)</u>	<u>(824,490)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	847,905	845,040
Operating transfers out	-	(19,559)
TOTAL OTHER FINANCING SOURCES (USES)	<u>847,905</u>	<u>825,481</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	19,055	991
FUND BALANCE		
Beginning of year	213,170	212,179
Residual equity transfers	-	-
End of year	<u>\$ 232,225</u>	<u>\$ 213,170</u>

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CAPITAL PROJECT FUNDS

This Fund Type is used to account for all resources and expenditures in connection with the construction or acquisition of major capital facilities, structures and equipment.

COMMUNICATIONS RESERVE

To account for the accumulation of funds relating to the development and construction of an 800 MHZ radio system within the Parish of Jefferson for use by the Sheriff and other participating municipalities. The primary source of funding for the project is the excess revenues derived from the General Fund through the 1994 1/4 cent sales tax. Additionally, a COPS Technology grant was acquired in 98/99 which provided \$3,000,000 to the project.

WESTBANK ADMINISTRATIVE BUILDING

To account for the accumulation of funds for the acquisition of a new Westbank Administration Building. The primary funding source is the excess revenues derived from the General Fund.

FIRING RANGE

To account for the accumulation of funds to construct and or purchase a new firing range for use by the Sheriff.

JEFFERSON PARISH SHERIFF'S OFFICE
GREINA, LOUISIANA

CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 1999

	COMMUNICATIONS RESERVE	WESTBANK ADMINISTRATION BUILDING	FIRING RANGE	TOTALS	
	JUNE 30, 1999	JUNE 30, 1999	JUNE 30, 1998	JUNE 30, 1999	JUNE 30, 1998
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 453,827
Share of pooled assets - general pool	1,047,302	2,048,770	1,536,632	4,632,704	-
Investments	1,577,010	-	-	1,577,010	9,745,821
Accounts receivable	-	-	-	-	108,067
Due from other funds	-	1,568,397	-	1,568,397	-
TOTAL ASSETS	<u>\$ 2,624,312</u>	<u>\$ 3,617,167</u>	<u>\$ 1,536,632</u>	<u>\$ 7,778,111</u>	<u>\$ 10,307,715</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 9,244	\$ -	\$ -	\$ 9,244	\$ 113,031
Total Liabilities	<u>9,244</u>	<u>-</u>	<u>-</u>	<u>9,244</u>	<u>113,031</u>
Fund Balance					
Reserved for construction	2,615,068	3,617,167	1,536,632	7,768,867	10,194,684
Unreserved - undesignated	-	-	-	-	-
Total Fund Balance	<u>2,615,068</u>	<u>3,617,167</u>	<u>1,536,632</u>	<u>7,768,867</u>	<u>10,194,684</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,624,312</u>	<u>\$ 3,617,167</u>	<u>\$ 1,536,632</u>	<u>\$ 7,778,111</u>	<u>\$ 10,307,715</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1999

	COMMUNICATIONS RESERVE	WESTBANK ADMINISTRATION BUILDING	FIRING RANGE	TOTALS
	JUNE 30, 1999	JUNE 30, 1999	JUNE 30, 1999	JUNE 30, 1998
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,000,000	-	-	-
Service charges, fees and commissions	-	-	-	-
Fines and forfeitures	195,964	164,526	36,977	508,275
Interest	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>3,195,964</u>	<u>164,526</u>	<u>36,977</u>	<u>508,275</u>
EXPENDITURES				
Public Safety	6,800	-	345	40,740
Computer supplies and licenses	244,358	25,705	-	705,573
Professional services	547,364	-	-	504,634
Construction	6,998,663	-	-	3,131,691
Equipment	49	-	-	5,671
Miscellaneous	-	-	-	-
TOTAL EXPENDITURES	<u>7,797,234</u>	<u>25,705</u>	<u>345</u>	<u>4,388,309</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,601,270)</u>	<u>138,821</u>	<u>36,632</u>	<u>(3,880,034)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	500,000	1,500,000	6,000,000
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>500,000</u>	<u>1,500,000</u>	<u>6,000,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(4,601,270)</u>	<u>638,821</u>	<u>1,536,632</u>	<u>2,119,966</u>
FUND BALANCE				
Beginning of year	7,216,338	2,978,346	-	8,074,718
Residual equity transfers	-	-	-	-
End of year	<u>\$ 2,615,068</u>	<u>\$ 3,617,167</u>	<u>\$ 1,536,632</u>	<u>\$ 10,194,684</u>

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INTERNAL SERVICE FUNDS

This Fund Type is used to account for the Sheriff's self-insurance funds which provide insurance coverage for all of the Sheriff's risks of loss.

AUTO LOSS AND GENERAL LIABILITY FUND

This fund provides coverage for property damage and personal injury cases caused by employees of the Sheriff. Limited coverage is provided through participation in the Louisiana Sheriff's Risk Management Program (a public 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 100 percent self-insured. All claims are accounted for in this fund.

GROUP HEALTH AND LIFE INSURANCE FUND

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

RADIO/LAPTOP INSURANCE

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

WEAPONS INSURANCE FUND

This fund provides coverage against loss of arms and weapons due to negligence. Funding comes from charges for premiums collected from employees. Participation is voluntary and is subject to a \$50 deductible.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1999

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO/ LAPTOP INSURANCE	WEAPONS INSURANCE	TOTALS	
					JUNE 30, 1999	JUNE 30, 1998
ASSETS						
Cash and cash equivalents	\$ 6,116,767	\$ 6,706,221	\$ -	\$ -	\$ 12,822,988	\$ 479,695
Share of pooled assets - general pool	290,000	-	119,570	9,758	419,328	-
Investments	543,627	542,600	-	-	1,086,227	11,959,710
Accounts receivable	125,978	222,786	-	-	348,764	304,836
Interest receivable	-	-	-	-	-	142,323
Due from other funds	-	53,755	-	335	54,090	64,908
Other assets	-	37,684	-	-	37,684	-
TOTAL ASSETS	\$ 7,076,372	\$ 7,563,046	\$ 119,570	\$ 10,093	\$ 14,769,081	\$ 12,951,472
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable	\$ -	\$ 8,632	\$ -	\$ -	\$ 8,632	\$ -
Due to other funds	92,931	-	200	-	93,131	-
Claims and judgements payable	4,630,783	2,212,672	-	-	6,843,455	7,258,925
Total Liabilities	4,723,714	2,221,304	200	-	6,945,218	7,258,925
Retained Earnings						
Reserved for self-insurance	2,352,658	5,341,742	119,370	10,093	7,823,863	5,692,547
Total Fund Equity	2,352,658	5,341,742	119,370	10,093	7,823,863	5,692,547
TOTAL LIABILITIES AND FUND EQUITY	\$ 7,076,372	\$ 7,563,046	\$ 119,570	\$ 10,093	\$ 14,769,081	\$ 12,951,472

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1999

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO/ LAPTOP INSURANCE	WEAPONS INSURANCE	TOTALS
	JUNE 30, 1999	JUNE 30, 1999	JUNE 30, 1999	JUNE 30, 1999	JUNE 30, 1998
REVENUES					
Service charges, fees and commissions	\$ 2,836,354	\$ 6,480,326	\$ 12,182	\$ 4,696	\$ 10,710,248
Premiums					
Miscellaneous	197,126	132,273	-	-	275,400
Subrogations	-	-	-	-	24,033
Claims refunds	-	-	-	-	200
Other	197,126	132,273	-	-	299,633
TOTAL REVENUES	3,033,480	6,612,599	12,182	4,696	11,009,881
EXPENDITURES					
Claims and judgments	1,539,703	5,303,616	902	-	7,856,291
Administrative expenses	58,297	165,705	-	-	193,566
Premiums	349,240	770,554	-	-	888,938
Miscellaneous	-	50,255	-	-	97,527
TOTAL EXPENDITURES	1,947,240	6,290,130	902	-	9,046,122
OPERATING INCOME (LOSS)	1,086,240	322,469	11,280	4,696	1,993,759
NONOPERATING REVENUES	346,622	353,667	5,981	361	628,502
Interest income					
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,432,862	676,136	17,261	5,057	2,622,261
OPERATING TRANSFERS IN					
NET INCOME (LOSS)	1,432,862	676,136	17,261	5,057	2,622,261
RETAINED EARNINGS					
Beginning of year	919,796	4,665,606	102,109	5,036	3,070,286
Residual equity transfers	-	-	-	-	-
End of year	2,352,658	5,341,742	119,370	10,093	5,692,547

JEFFERSON PARISH SHERIFF'S OFFICE
GREINA, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1999

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO/ LAPTOP INSURANCE	WEAPONS INSURANCE	TOTALS
	JUNE 30, 1999	JUNE 30, 1999	JUNE 30, 1999	JUNE 30, 1999	JUNE 30, 1998
CASH FLOWS FROM OPERATING ACTIVITIES					
Operating income	\$ 1,086,240	\$ 322,469	\$ 11,280	\$ 4,696	\$ 1,424,685
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Add back write-offs to bad debt	-	-	-	-	59,779
Changes in assets and liabilities:					
(Increase) decrease in:					
accounts receivable	(43,928)	-	-	-	(43,928)
due from other funds	-	11,153	-	-	11,153
other assets	-	(37,684)	-	-	(37,684)
Increase (decrease) in:					
accounts payable	92,931	8,632	-	-	8,632
due to other funds	(1,261,075)	845,605	200	(335)	92,796
claims payable	-	-	-	-	(415,470)
Net adjustments	(1,212,072)	827,706	200	(335)	329,504
NET CASH PROVIDED (USED) FOR OPERATING ACTIVITIES	(125,832)	1,150,175	11,480	4,361	2,323,263
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating transfers in	-	-	-	-	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	-	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of investments	(6,936,246)	(6,493,894)	(179,516)	-	(21,572,028)
Maturities of investments	12,687,409	11,131,433	264,295	-	18,533,961
Interest received	410,728	431,100	6,765	361	590,575
NET CASH PROVIDED BY INVESTING ACTIVITIES	6,161,891	5,068,641	91,544	361	(2,427,492)
INCREASE IN CASH AND CASH EQUIVALENTS	6,036,059	6,618,816	103,024	4,722	(104,229)
CASH AND CASH EQUIVALENTS					
Beginning of year	370,708	87,415	16,546	5,036	583,924
End of year	\$ 6,406,767	\$ 6,706,221	\$ 119,570	\$ 9,758	\$ 479,695
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Decrease in accounts receivable due to write-off of bad debt	\$ -	\$ -	\$ -	\$ -	\$ (59,779)
Effect on income for charges to bad debt expense	-	-	-	-	59,779
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

AGENCY FUNDS

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

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the Ex-Officio Tax Collector of 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.

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.

JUVENILE PROCESSING AND LOCK-UP CENTER

This fund is used to account for that portion of the 1994 sales tax revenues dedicated by the Sheriff to Jefferson Parish (a separate entity) for the construction of a new central booking and lock-up facility for processing juveniles under arrest. Funds will be disbursed to the Parish upon construction completion.

COURTROOM CONSTRUCTION FUND

This fund is used to account for that portion of the 1994 sales tax revenues dedicated by the Sheriff to Jefferson Parish (a separate entity) for the construction of a new courtroom facility for use by the District Court. Funds will be disbursed to the Parish upon construction completion.

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

AGENCY FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1999

	<u>TAX COLLECTOR</u>	<u>SHERIFF'S ACCOUNT</u>	<u>INMATE DEPOSIT</u>	<u>PROPERTY AND EVIDENCE</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,171,317	\$ 170,693	\$ -
Share of pooled assets - General Pool	-	-	-	24,093
Share of pooled assets - Bureau Pool	33,723,093	-	-	-
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Accrued interest	-	-	-	-
Due from other funds	-	-	5,888	-
TOTAL ASSETS	\$ <u>33,723,093</u>	\$ <u>1,171,317</u>	\$ <u>176,581</u>	\$ <u>24,093</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Due to other funds	\$ -	\$ 21,677	\$ 31,002	\$ 1,073
Due to taxing bodies and others	33,723,093	1,149,640	145,579	23,020
Total Liabilities	<u>33,723,093</u>	<u>1,171,317</u>	<u>176,581</u>	<u>24,093</u>
Fund Equity				
Fund Balances	-	-	-	-
Total Fund Equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>33,723,093</u>	\$ <u>1,171,317</u>	\$ <u>176,581</u>	\$ <u>24,093</u>

NARCOTICS SEIZURE	JUVENILE PROCESSING AND LOCK-UP CENTER	COURTROOM CONSTRUCTION	COMBINED TOTALS	
			JUNE 30, 1999	JUNE 30, 1998
\$ -	\$ -	\$ -	\$ 1,342,010	\$ 275,321
30,479	907,838	1,584,244	2,546,654	-
-	-	-	33,723,093	30,436,579
-	-	-	-	3,388,914
-	-	-	-	158
-	-	-	-	22,522
-	-	-	5,888	2,279
<u>\$ 30,479</u>	<u>\$ 907,838</u>	<u>\$ 1,584,244</u>	<u>\$ 37,617,645</u>	<u>\$ 34,125,773</u>
\$ 3,966	\$ 48,490	\$ 84,244	\$ 190,452	\$ 70,097
26,513	859,348	1,500,000	37,427,193	34,055,676
<u>30,479</u>	<u>907,838</u>	<u>1,584,244</u>	<u>37,617,645</u>	<u>34,125,773</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 30,479</u>	<u>\$ 907,838</u>	<u>\$ 1,584,244</u>	<u>\$ 37,617,645</u>	<u>\$ 34,125,773</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

AGENCY FUNDS
COMBINING SCHEDULE OF CHANGES IN
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 1999

	<u>TAX COLLECTOR</u>	<u>SHERIFF'S ACCOUNT</u>	<u>INMATE DEPOSIT</u>	<u>PROPERTY AND EVIDENCE</u>
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS AT BEGINNING OF YEAR	\$ <u>30,436,579</u>	\$ <u>1,003,671</u>	\$ <u>134,532</u>	\$ <u>18,881</u>
ADDITIONS				
Deposits:				
Sheriff's sales	-	7,112,236	-	-
Garnishments	-	2,669,969	-	-
Inmate deposits	-	-	504,747	-
Other	-	200,929	-	5,910
Tax, fines, commissions and other fees	496,928,992	-	-	-
Interest	1,707,257	66,839	8,105	1,072
Total Additions	<u>498,636,249</u>	<u>10,049,973</u>	<u>512,852</u>	<u>6,982</u>
REDUCTIONS				
Deposits Settled To:				
Sheriff's General Fund	59,640,446	1,826,361	-	1,770
Taxing bodies and others	435,709,289	339,182	6,361	-
Litigants/defendants	-	4,010,935	-	-
Attorneys, appraisers, and others	-	3,584,618	206	-
Other Reductions				
Commissary Sales Fund	-	-	302,337	-
Inmate withdrawals	-	-	158,980	-
Professional services	-	-	-	-
Amounts paid to other funds	-	119,790	2,746	-
Amounts abandoned to State	-	1,431	-	-
Bank service charges	-	10	173	-
Total Reductions	<u>495,349,735</u>	<u>9,882,327</u>	<u>470,803</u>	<u>1,770</u>
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS AT END OF YEAR	\$ <u>33,723,093</u>	\$ <u>1,171,317</u>	\$ <u>176,581</u>	\$ <u>24,093</u>

NARCOTICS SEIZURE	JUVENILE PROCESSING AND LOCK-UP CENTER	COURTROOM CONSTRUCTION	COMBINED TOTALS	
			JUNE 30, 1999	JUNE 30, 1998
\$ 113,463	\$ 878,280	\$ 1,540,367	\$ 34,125,773	\$ 33,199,446
-	-	-	7,112,236	7,203,711
-	-	-	2,669,969	2,312,078
-	-	-	504,747	535,237
-	-	-	206,839	192,801
-	-	-	496,928,992	476,249,234
3,966	48,490	84,244	1,919,973	2,282,994
<u>3,966</u>	<u>48,490</u>	<u>84,244</u>	<u>509,342,756</u>	<u>488,776,055</u>
86,950	18,932	40,367	61,614,826	59,707,543
-	-	-	436,054,832	419,699,681
-	-	-	4,010,935	4,416,626
-	-	-	3,584,824	3,346,136
-	-	-	302,337	302,663
-	-	-	158,980	219,752
-	-	-	-	-
-	-	-	122,536	156,881
-	-	-	1,431	-
-	-	-	183	446
<u>86,950</u>	<u>18,932</u>	<u>40,367</u>	<u>505,850,884</u>	<u>487,849,728</u>
\$ 30,479	\$ 907,838	\$ 1,584,244	\$ 37,617,645	\$ 34,125,773

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OTHER INFORMATION

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS
FOR THE Year Ended June 30, 1999

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
FEDERAL AWARDS					
DIRECT PROGRAMS:					
U.S. DEPARTMENT OF JUSTICE					
Office of Community Oriented Policing COPS AHEAD (Project STAR)	16.710 (M)	95-CC-WX-0225	1-Apr-95	30-Jun-98	\$ 2,194,954 (1)
COPS Universal Hiring Program	16.710 (M)	95-CC-WX-0225	1-Dec-95	30-Apr-99	4,180,249 (1)
COPS MORE 96 - Technology Grant	16.710 (M)	96-CL-WX-0047	1-Oct-96	30-Sep-98	2,290,000 (1)
COPS MORE 98 - Equipment Grant	16.710 (M)	1999-CL-WX-0254	1-Apr-99	31-Mar-00	831,950
COPS - 98 Technology Grant (800 MHz Radio)	16.710 (M)	98-CK-WX-0055	1-Oct-97	30-Sep-98	16,334,822
COPS - 99 Technology Grant (Laptop Computers)	16.710 (M)	1999-CK-WX-0021	1-Oct-98	30-Sep-99	3,300,000
Justice Management Division Organized Crime Drug Enforcement Task Force (OCDETF)	16.580	Various Investigations	Project	Completion	Reimbursement
Bureau of Justice Administration Local Law Enforcement Block Grants Program - 1998	16.592	98LBVX4201	1-Oct-98	30-Sep-00	1,026,424
Drug Enforcement Administration DFA - State and Local Task Force Overtime Assignment	16 Unknown	Vendor ID # 700540002	Project	Completion	Reimbursement
Bureau of Prisons Housing Federal Prisoners	16 Unknown	NLL-980172	N/A	N/A	Reimbursement
U S Marshall's Office Equitable Sharing of Federally Forfeited Property	16 Unknown	Unknown	N/A	N/A	N/A
TOTAL - U.S. DEPARTMENT OF JUSTICE					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
97 HIDTA - State & Local Assistance - Louisiana Gulf Coast Initiative	07 Unknown	17PGCP502	1-Jan-97	30-Jun-98	585,504
98 HIDTA - State & Local Assistance - Management & Coordination	07 Unknown	18PGCP506	1-Jan-98	31-Dec-99	529,854
98 HIDTA - State & Local Assistance - Louisiana Gulf Coast Initiative	07 Unknown	18PGCP502	1-Jan-98	31-Dec-99	681,866
98 HIDTA - State & Local Assistance - Project STAR	07 Unknown	18PGCP507	1-Jan-98	31-Dec-99	88,000
99 HIDTA - State & Local Assistance - Management & Coordination	07 Unknown	19PGCP506	1-Jan-99	31-Dec-99	465,912
99 HIDTA - State & Local Assistance - Louisiana Gulf Coast Initiative	07 Unknown	19PGCP502	1-Jan-99	31-Dec-99	853,315
99 HIDTA - State & Local Assistance - Project STAR	07 Unknown	19PGCP507	1-Jan-99	31-Dec-99	65,000
99 HIDTA - State & Local Assistance - Alabama Operation Center	07 Unknown	19PGCP534	1-Jan-99	31-Dec-99	216,757
99 HIDTA - State & Local Assistance - Middle Louisiana Major Investigations	07 Unknown	19PGCP535	1-Jan-99	31-Dec-99	6,600
99 HIDTA - State & Local Assistance - Mississippi Operations Center	07 Unknown	19PGCP536	1-Jan-99	31-Dec-99	104,125
99 HIDTA - State & Local Assistance - Tri-State Surveillance Team	07 Unknown	19PGCP537	1-Jan-99	31-Dec-99	13,200
99 HIDTA - State & Local Assistance - Tri-County Major Investigations	07 Unknown	19PGCP538	1-Jan-99	31-Dec-99	6,600
99 HIDTA - State & Local Assistance - Watch Center	07 Unknown	19PGCP539	1-Jan-99	31-Dec-99	6,600
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY					
SOCIAL SECURITY ADMINISTRATION					
Inmate Incentive Payment Program	96 Unknown	LA-0196	N/A	N/A	N/A

(Continued)

ACCRUED/ (DEFERRED) REVENUE JUNE 30, 1998	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE JUNE 30, 1999	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
\$ 98,749	\$ 98,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
361,572	829,635	161,399	16,135	645,597	484,198	161,399	645,597
-	-	250,374	623,962	874,336	623,962	250,374	874,336
-	3,000,000	195,963	-	3,195,963	3,000,000	4,797,235	7,797,235
-	-	-	1,002,962	1,002,962	1,002,962	-	1,002,962
<u>460,321</u>	<u>3,928,384</u>	<u>607,736</u>	<u>1,643,059</u>	<u>5,718,858</u>	<u>5,111,122</u>	<u>5,209,008</u>	<u>10,320,130</u>
-	6,399	-	8,938	15,337	15,337	-	15,337
-	-	12,600	113,369	125,969	113,369	12,600	125,969
2,290	22,612	-	3,472	23,794	23,794	-	23,794
-	132	-	-	132	132	-	132
-	836,047	-	-	836,047	602,610	-	602,610
<u>462,611</u>	<u>4,793,574</u>	<u>620,336</u>	<u>1,768,838</u>	<u>6,720,137</u>	<u>5,866,364</u>	<u>5,221,608</u>	<u>11,087,972</u>
96,621	96,621	-	-	-	-	-	-
17,652	231,552	-	213,987	427,887	427,887	-	427,887
47,263	325,710	-	148,975	427,422	427,422	-	427,422
20,200	43,865	-	31,271	54,936	54,936	-	54,936
-	-	-	-	-	-	-	-
-	-	-	223,582	223,582	223,582	-	223,582
-	-	-	-	-	-	-	-
-	-	-	77,278	77,278	77,278	-	77,278
-	-	-	-	-	-	-	-
-	-	-	33,709	33,709	33,709	-	33,709
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>181,736</u>	<u>697,748</u>	<u>-</u>	<u>728,802</u>	<u>1,244,814</u>	<u>1,244,814</u>	<u>-</u>	<u>1,244,814</u>
-	3,600	-	-	3,600	-	-	-

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
 FOR THE Year Ended June 30, 1999

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
FEDERAL AVIATION ADMINISTRATION					
FAA K-9 Explosive Detection Team Program - 97/98	Unknown	DTFA01-98-P-07051	23-Dec-97	30-Jun-98	124,000 (1)
FAA K-9 Explosive Detection Team Program - 98/99	Unknown	DTFA01-98-P-07051	1-Oct-98	30-Sep-99	80,500 (1)
TOTAL - FEDERAL AVIATION ADMINISTRATION					
U.S. DEPARTMENT OF THE TREASURY					
U.S. Customs Equitable Sharing of Federally Forfeited Property	21 Unknown	Unknown	N/A	N/A	N/A
TOTAL DIRECT PROGRAMS					
PASS-THROUGH AWARDS:					
U.S. DEPARTMENT OF JUSTICE					
Passed Through Jefferson Parish Criminal Justice Coordinating Council:					
Correctional Options Project -FY COG Part I	16.580	Unknown	Project Completion	Reimbursement	(4)
Local Law Enforcement Block Grant Program					
Uninterruptable Power Supply (UPS) System	16.592	Unknown	1-Jan-97	30-Sep-97	147,334 (1)
Gang Unit Computer	16.592	Unknown	1-Jan-97	31-Dec-97	9,762 (1)
Passed Through Louisiana Department of Public Safety and Corrections					
National Criminal History Improvement Program (NCHP/LAAFIS) - FY99	16.554	Unknown	1-Jul-98	30-Jun-99	Reimbursement
Passed Through Louisiana Commission on Law Enforcement					
National Criminal History Improvement Program (NCHP/LAAFIS)	16.554	COOP AGREEMENT	1-Oct-95	30-Sep-97	318,000 (3)
Street Criminal Alien Assistance Program	16.572	98-AP-VX-0102	1-Oct-96	30-Sep-97	3,251 (1)
Street Criminal Alien Assistance Program	16.572	Unknown	Unknown	Unknown	16,912 (1)
Gang Resistance Education and Training (GREAT)	16.579	97-B7-B-24-0101	1-Sep-97	30-Jun-98	37,360 (1)
Gang Resistance Education and Training (GREAT)	16.579	97-B7-B-24-0101	1-Sep-98	30-Jun-99	18,680 (1)
Gang Resistance Education and Training (GREAT)	16.579	B99-7-012	1-Sep-99	30-Jun-00	28,640 (1)
Crime Lab Upgrade	16.579	198-8-006	1-Jul-97	30-Jun-98	63,948
Crime Lab Upgrade	16.579	199-8-006	1-Jul-98	30-Jun-98	61,000
Street Gang Reduction '97	16.579	97-B7-B-07-0092	1-Jan-98	30-Sep-98	20,320
Street Gang Reduction '98	16.579	98-B7-B-07-0086	1-Oct-98	30-Sep-99	33,866
Multi-Jurisdictional Task Force	16.579	97-B7-B-02-OG25	1-Oct-97	31-May-98	101,598 (1)
Multi-Jurisdictional Task Force	16.579	98-B7B-02-OH29	1-Dec-98	30-Nov-99	135,461 (1)
Violent Crime Task Force	16.579	95-B7-B-02-OE42	1-Jan-98	30-Jun-98	32,885 (1)

(Continued)

ACCRUED/ (DEFERRED) REVENUE JUNE 30, 1998	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE JUNE 30, 1999	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
31,047	124,000	802	-	93,755	92,953	802	93,755
-	-	5,742	80,500	86,242	80,500	5,742	86,242
<u>31,047</u>	<u>124,000</u>	<u>6,544</u>	<u>80,500</u>	<u>179,997</u>	<u>173,453</u>	<u>6,544</u>	<u>179,997</u>
-	78,059	-	-	78,059	-	-	-
<u>675,394</u>	<u>5,696,981</u>	<u>626,880</u>	<u>2,578,140</u>	<u>8,226,607</u>	<u>7,284,631</u>	<u>5,228,152</u>	<u>12,512,783</u>
9,055	9,055	-	-	-	-	-	-
1,218	1,218	22,935	-	22,935	-	22,935	22,935
8,786	8,786	-	-	-	-	-	-
<u>19,059</u>	<u>19,059</u>	<u>22,935</u>	<u>-</u>	<u>22,935</u>	<u>-</u>	<u>22,935</u>	<u>22,935</u>
-	276,996	108,801	-	385,797	276,996	108,801	385,797
<u>-</u>	<u>276,996</u>	<u>108,801</u>	<u>-</u>	<u>385,797</u>	<u>276,996</u>	<u>108,801</u>	<u>385,797</u>
74,313	140,884	-	-	66,571	66,571	-	66,571
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
21,600	21,600	-	-	-	-	-	-
-	13,790	4,890	-	18,680	13,790	4,890	18,680
-	-	-	-	-	-	-	-
39,552	39,552	-	-	-	-	-	-
-	61,000	-	-	61,000	61,000	-	61,000
4,819	10,181	1,902	-	7,264	5,362	1,902	7,264
-	12,509	5,706	3,574	21,789	16,083	5,706	21,789
5,392	39,495	-	-	34,103	34,103	12,095	46,198
-	41,156	35,461	18,137	94,754	59,293	21,028	80,321
-	24,276	8,609	-	32,885	24,276	8,609	32,885

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
FOR THE Year Ended June 30, 1999

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
Domestic Violence Training	16.588	95-M7-M.01-0441	1-Sep-97	31-Dec-97	25,236 (1)
Combination Investigation	16.588	96-M7-M.02-0411	1-Mar-98	28-Feb-99	74,231 (1)
Combination Investigation	16.588	97-M7-M.02-0441	1-Mar-99	30-Nov-99	87,231 (1)
Drug Abuse Resistance Education (DARE) - 98/99	16.Unknown	E99-7-005	1-Aug-98	30-May-99	193,110
Total Pass Through Louisiana Commission on Law Enforcement					
TOTAL - U.S. DEPARTMENT OF JUSTICE					
DEPARTMENT OF EDUCATION					
Passed Through Governor's Office of the State of Louisiana Governor's Safe and Drug-Free Schools Program DARE Supplies - 1998	Unknown	28-98-76-LI-D	1-Jul-97	30-Jun-98	5,250
DARE Supplies - 1999	Unknown	28-97-76-LI-D	1-Jul-96	30-Jun-97	10,000
TOTAL - DEPARTMENT OF EDUCATION					
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Passed Through Louisiana Department of Military Affairs: Emergency Assistance (Hurricane George)	83.516	FEMA - 1246-DR	Project Completion		284,082 (1)
TOTAL - FEDERAL EMERGENCY MANAGEMENT AGENCY					
FEDERAL HIGHWAY ADMINISTRATION					
Passed Through Louisiana Highway Safety Commission: Safe and Sober Overtime Campaign - 99/00	20.601	9990-47	25-Nov-98	3-Jan-99	2,709
LUMVTR - Accident Report Training	20.601	9950-02C	1-Nov-98	31-Mar-99	1,000
TOTAL - FEDERAL HIGHWAY ADMINISTRATION					
TOTAL - PASS THROUGH AWARDS					
TOTAL FEDERAL AWARDS					

(Continued)

ACCRUED/ (DEFERRED) REVENUE JUNE 30, 1998	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE JUNE 30, 1999	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
14,756	14,756	-	-	-	-	-	-
4,391	48,888	14,833	-	59,330	44,497	14,833	59,330
-	16,538	10,198	14,054	40,790	30,592	10,198	40,790
-	164,723	-	28,317	193,040	193,040	-	193,040
<u>164,823</u>	<u>649,348</u>	<u>81,599</u>	<u>64,082</u>	<u>630,206</u>	<u>548,607</u>	<u>79,261</u>	<u>627,868</u>
<u>183,882</u>	<u>945,403</u>	<u>213,335</u>	<u>64,082</u>	<u>1,038,938</u>	<u>825,603</u>	<u>210,997</u>	<u>1,036,600</u>
5,210	5,210	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>5,210</u>	<u>5,210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	276,057	8,025	-	284,082	276,057	8,025	284,082
<u>-</u>	<u>276,057</u>	<u>8,025</u>	<u>-</u>	<u>284,082</u>	<u>276,057</u>	<u>8,025</u>	<u>284,082</u>
-	2,709	-	-	2,709	2,709	-	2,709
-	1,000	-	-	1,000	1,000	-	1,000
<u>-</u>	<u>3,709</u>	<u>-</u>	<u>-</u>	<u>3,709</u>	<u>3,709</u>	<u>-</u>	<u>3,709</u>
<u>189,092</u>	<u>1,230,379</u>	<u>221,360</u>	<u>64,082</u>	<u>1,326,729</u>	<u>1,105,369</u>	<u>219,022</u>	<u>1,324,391</u>
\$ 864,486	\$ 6,927,360	\$ 848,240	\$ 2,641,222	\$ 9,553,336	\$ 8,390,000	\$ 5,447,174	\$ 13,837,174

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
FOR THE Year Ended June 30, 1999

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
STATE AND LOCAL AWARDS					
LOUISIANA COMMISSION ON LAW ENFORCEMENT					
Act 562 FY98 Training Academy Equipment	N/A	P98-8-005	1-Jul-97	30-Jun-98	6,000
Act 562 FY99 Training Academy Equipment	N/A	P99-8-007	1-Jul-98	30-Jun-99	5,000
Total					
LOUISIANA DEPARTMENT OF PUBLIC SAFETY					
AAFIS Training	N/A	N/A	Project	Completion	Reimbursement
Total					
JEFFERSON PARISH COMMUNITY JUSTICE AGENCY					
JPCJ Correctional Training Video	N/A	N/A	Project	Completion	1,373
Act 562 FY99 Correction Training Reimbursement	N/A	N/A	Project	Completion	Reimbursement
Act 562 FY99 Basic Training Reimbursement	N/A	N/A	Project	Completion	Reimbursement
Leadership/Supervision Skills	N/A	N/A	Project	Completion	6,000
Correctional Officer Certification Course	N/A	N/A	Project	Completion	Reimbursement
Total					
RED RIVER DELTA/LAW ENFORCEMENT PLANNING COUNCIL					
DARE Officer Training	N/A	N/A	Project	Completion	Reimbursement
Total					
TOTAL STATE AND LOCAL AWARDS					
GRAND TOTAL					

NOTES TO SCHEDULE:

This schedule was prepared on the accrual basis of accounting. All activity between July 1, 1998 and June 30, 1999 is reflected in the schedule.

(1) - Amount includes matching share

(2) - Grant called for 75% federal share, 10-15% state share, and 10-15% 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

ACCRUED/ (DEFERRED) REVENUE JUNE 30, 1998	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE JUNE 30, 1999	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
5,961	5,961	-	-	-	-	-	-
-	-	-	5,000	5,000	-	5,000	5,000
<u>5,961</u>	<u>5,961</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
\$ -	\$ 1,970	\$ -	\$ -	\$ 1,970	\$ -	\$ 1,970	\$ 1,970
<u>-</u>	<u>1,970</u>	<u>-</u>	<u>-</u>	<u>1,970</u>	<u>-</u>	<u>1,970</u>	<u>1,970</u>
1,373	1,373	-	-	-	-	-	-
-	2,800	-	-	2,800	-	2,800	2,800
-	4,500	-	-	4,500	-	4,500	4,500
6,000	6,000	-	-	-	-	-	-
-	4,700	-	-	4,700	-	4,700	4,700
<u>7,373</u>	<u>19,373</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>
\$ -	\$ 228	\$ -	\$ -	\$ 228	\$ -	\$ 228	\$ 228
<u>-</u>	<u>228</u>	<u>-</u>	<u>-</u>	<u>228</u>	<u>-</u>	<u>228</u>	<u>228</u>
\$ <u>13,334</u>	\$ <u>27,532</u>	\$ <u>-</u>	\$ <u>5,000</u>	\$ <u>19,198</u>	\$ <u>-</u>	\$ <u>19,198</u>	\$ <u>19,198</u>
\$ <u>877,820</u>	\$ <u>6,954,892</u>	\$ <u>848,240</u>	\$ <u>2,647,222</u>	\$ <u>9,572,534</u>	\$ <u>8,390,000</u>	\$ <u>5,466,372</u>	\$ <u>13,856,372</u>

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STATISTICAL SECTION

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 1

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

Fiscal Year	Community Services	Public Safety	Employee Programs	Intergovernmental	Capital Outlay (2)	Debt Service	Total
1990	\$ 316,999	\$ 39,062,494	\$ 6,131	\$ -	\$ 1,993,792	\$ 238,172	\$ 41,617,588
1991	396,844	41,840,575	1,219	-	2,282,597	1,127,879	45,649,114
1992	566,111	45,728,401	1,496	-	847,608	1,077,085	48,220,701
1993	353,131	48,805,646	1,270	-	1,171,435	1,116,234	51,447,716
1994	301,364	49,874,720	1,464	500,000	-	992,054	51,669,602
1995	326,275	58,810,165	1,202	22,000,000	-	943,495	82,081,137
1996	470,035	62,627,000	786	-	-	880,937	63,978,758
1997	488,197	68,755,573	819	808,046	-	879,547	70,932,182
1998	494,992	74,482,019	489	1,411,269	-	881,244	77,270,013
1999	461,614	81,422,783	3,706	1,554,512	-	884,841	84,327,456

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

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

Other capital outlays are included within the function codes above.

(3) Beginning in fiscal year 94-95, in accordance with GASB Statement No. 10, transfers to the Auto Loss and General Liability Internal Service Fund are recognized as revenue by the receiving fund and as an expenditure to the General Fund.

TABLE 2

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

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

Fiscal Year	Taxes	Intergovernmental	Service Charges, Fees and Commissions	Fines and Forfeitures	Interest	Miscellaneous	Total
1990	\$ 10,274,080	\$ 4,386,901	\$ 23,462,521	\$ 673,241	\$ -	\$ 2,264,476	\$ 41,061,219
1991	10,531,996	4,661,527	24,413,766	1,040,835	-	2,381,620	43,029,744
1992	13,762,649	6,650,624	24,706,490	493,355	-	1,494,079	47,107,197
1993	13,802,051	7,896,013	25,715,168	888,015	-	1,499,873	49,801,120
1994	17,695,152	7,753,720	28,195,296	1,374,539	-	1,802,345	56,821,052
1995	24,866,125	9,107,654	28,455,477	1,537,056	-	2,175,180	66,141,492
1996	25,973,426	11,701,204	31,213,466 (2)	893,030	-	2,771,396	72,552,522
1997	26,475,268	12,595,276	31,405,275	1,053,057	-	3,421,071	74,949,947
1998	27,869,603	13,672,935	34,036,716	1,083,565	-	3,501,487	80,164,306
1999	28,587,140	17,804,598	36,007,818	1,097,330	1,500,263	1,775,478	86,772,627

(1) Includes General, Special Revenue, Debt Service and Capital Project Funds
(2) Implementation of GASB Statement 22 resulted in an accrual of one additional month of sales tax and related revenues (commissions)
(3) FYE 98/99, interest is now shown separately from miscellaneous.

TABLE 3

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

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

Fiscal Year	Property		Sales		Total
	Taxes	Taxes	Taxes	Taxes	
1990	\$ 6,925,466	\$ 3,348,614	\$	\$ 10,274,080	
1991	6,989,870	3,542,126		10,531,996	
1992	10,110,668	3,651,981		13,762,649	
1993	10,034,130	3,767,921		13,802,051	
1994	10,308,605	7,386,577 (2)		17,695,182	
1995	10,372,696	14,493,429 (3)		24,866,125	
1996	10,772,315	15,201,111		25,973,426	
1997	11,998,198	14,477,070		26,475,268	
1998	12,370,361	15,499,242		27,869,603	
1999	12,612,896	15,974,244		28,587,140	

- (1) Includes General, Special Revenue, Debt Service and Capital Project Funds
- (2) New 1/4 cent Law Enforcement Sales Tax went into effect on 1/1/1994
- (3) Implementation of GASB Statement 22 resulted in an accrual of one additional month of sales tax and related revenues

TABLE 4

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

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

Fiscal Year	Tax Roll	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Total Tax Levy	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1990	1989	6,958,735	6,659,568	95.70%	265,898	6,925,466	99.52%	299,167	4.30%
1991	1990	6,801,698	6,528,095	95.98%	461,775	6,989,870	102.77%	273,603	4.02%
1992	1991	10,069,603	9,918,349	98.50%	192,319	10,110,668	100.41%	151,254	1.50%
1993	1992	10,181,394	9,773,963	96.00%	260,167	10,034,130	98.55%	407,431	4.00%
1994	1993	10,139,664	9,953,425	98.16%	355,180	10,308,605	101.67%	186,239	1.84%
1995	1994	10,355,767	10,150,690	98.02%	222,006	10,372,696	100.16%	205,077	1.98%
1996	1995	10,770,690	10,591,045	98.33%	181,270	10,772,315	100.02%	179,645	1.67%
1997	1996	11,915,019	11,697,953	98.18%	300,245	11,998,198	100.70%	217,066	1.82%
1998	1997	12,347,541	12,193,343	98.75%	177,018	12,370,361	100.18%	154,198	1.25%
1999	1998	12,742,269	12,481,222	97.95%	131,674	12,612,896	98.98%	261,047	2.05%

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

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 5

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

Fiscal Year	Tax Roll	Real Estate (2)	Personal Property (2)	Public Service Corporations (2)	Total Assessments	Homestead Exempt (3)		Non-Homestead Exempt
						Homestead	Exempt (3)	
1990	1989	\$ 1,478,811	\$ 296,755	\$ 137,261	\$ 1,912,827	\$ 655,693	\$	1,257,134
1991	1990	1,410,411	309,615	143,020	1,863,046	634,149		1,228,897
1992	1991	1,398,392	316,303	148,912	1,863,607	637,170		1,226,437
1993	1992	1,414,993	323,880	146,548	1,885,421	642,492		1,242,929 (R)
1994	1993	1,402,928	329,929	149,659	1,882,516	648,005		1,234,511
1995	1994	1,421,204	346,323	148,729	1,916,256	655,931		1,260,325
1996	1995	1,440,023	387,298	148,196	1,975,517	653,915		1,321,602
1997	1996	1,564,855	438,154	154,277	2,157,286	700,028		1,457,258 (R)
1998	1997	1,595,030	471,027	150,606	2,216,663	704,684		1,511,979
1999	1998	1,630,422	493,453	146,726	2,270,601	709,416		1,561,185

(1) Source: Jefferson Parish Assessor's Office

(2) 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.

(3) Homestead exemption rate is \$7,500 of assessed value

(R) Indicates a reassessment year

TABLE 6

JEFFERSON PARISH SHERIFF

Gretna, Louisiana

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

Fiscal Year	Direct			Overlapping			Total
	Tax Roll	Jefferson Parish Sheriff	Jefferson Parish	Jefferson Parish School Board	Other		
1990	1989	0.37	1.51	1.05	0.04	2.97	
1991	1990	0.37	1.21	1.04	0.10	2.72	
1992	1991	0.54	1.34	0.82	0.10	2.80	
1993	1992	0.55	1.38	0.93	0.10	2.96	
1994	1993	0.54	1.43	0.89	0.10	2.96	
1995	1994	0.54	1.35	0.89	0.10	2.88	
1996	1995	0.55	1.38	0.95	0.10	2.98	
1997	1996	0.56	1.24	0.89	0.11	2.80	
1998	1997	0.56	1.25	0.95	0.11	2.87	
1999	1998	0.57	1.28	0.96	0.10	2.91	

(1) Source: Jefferson Parish Budget & Research Department

TABLE 7

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

PRINCIPAL TAXPAYERS (1)
JUNE 30, 1999

(UNAUDITED)

(amounts expressed in thousands)

Taxpayer	Type of Business	1998 Assessed Valuation	Percent of Total Assessed Valuation
Energy Services, Inc	Electric Utility	\$ 56,779	2.50%
Bell South	Telephone Utility	45,149	1.99%
Hibernia National Bank	Banking	15,254	0.67%
Avondale Shipyards, Inc	Shipbuilding	14,092	0.62%
Louisiana Gas Service	Gas Utility	12,778	0.56%
First National Bank of Commerce/Regions	Banking	12,629	0.56%
Lakeside Shopping Center	Retail Shopping Mall	11,389	0.50%
Whitney National Bank	Banking	10,440	0.46%
Louisiana CGSA, Inc		8,321	0.37%
Southwest Airlines	Airline	7,443	0.33%
TOTAL		<u>\$ 194,274</u>	<u>8.56%</u>

(1) Source: Jefferson Parish Assessor's Office

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 8

COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 1998

(UNAUDITED)
(amounts expressed in thousands)

Assessed value	\$ 2,270,601
Times 10 percent	<u>10.00%</u>
Debt Limit	227,060
Bonded Debt Applicable to Limit (1)	<u>0</u>
Legal Debt Margin	<u>\$ 227,060</u>

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

TABLE 9

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

NET DEBT PER CAPITA
LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Population (1)	Debt (2)	Debt Service		Net Debt Per Capita
			Monies Available (3)	Debt	
1990	466,000	\$ 6,000,000	\$ 825,677	\$ 5,174,323	\$ 11
1991	448,000	5,585,000	900,693	4,684,307	10
1992	452,000	5,135,000	952,280	4,182,720	9
1993	456,000	4,910,000	211,722	4,698,278	10
1994	457,000	4,290,000	221,785	4,068,215	9
1995	457,481	3,650,000	240,481	3,409,519	7
1996	458,456	2,985,000	258,072	2,726,928	6
1997	455,741	2,295,000	212,179	2,082,821	5
1998	453,160	1,570,000	213,170	1,356,830	3
1999	453,165	805,000	232,225	572,775	1

(1) Source: Louisiana Tech University

(2) Includes only Certificates of Indebtedness

(3) Represents amounts available in Debt Service funds for repayment of debt

TABLE 10

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

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

(UNAUDITED)

Fiscal Year	Principal (1)	Interest (3)	Total Debt Service	Total General Governmental Expenditures (2)	Ration of Debt Service to General Governmental Expenditures
1990	\$ -	\$ -	\$ -	41,617,588	0.00%
1991	415,000	472,500	887,500	45,649,114	1.94%
1992	450,000	439,821	889,821	48,220,701	1.85%
1993	625,500	261,490	886,990	51,447,716	1.72%
1994	620,000	231,413	851,413	51,669,602	1.65%
1995	640,000	208,870	848,870	82,081,137	1.03%
1996	665,000	183,168	848,168	63,978,758	1.33%
1997	690,000	153,799	843,799	70,932,182	1.19%
1998	725,000	119,098	844,098	77,270,013	1.09%
1999	765,000	84,093	849,093	84,327,456	1.01%

(1) Includes only Certificates of Indebtedness

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

(3) Excludes bond issuance costs

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

TABLE 11

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 1998

(UNAUDITED)
(amounts expressed in thousands)

Taxing Jurisdiction	Net Bonded Debt	Percent Overlapping	Overlapping Debt
Direct Bonded Debt:			
Jefferson Parish Sheriff	\$ - (1)	100.00%	\$ -
Overlapping:			
Parish of Jefferson	73,645 (2)	100.00%	73,645
Jefferson Parish Public School System	164,209 (2)	100.00%	164,209
West Jefferson Levee District	1,269 (2)	100.00%	1,269
City of Kenner	1,595 (2)	100.00%	1,595
City Harahan	- (2)	100.00%	-
Total Overlapping	240,718		240,718
Total Direct and Overlapping	\$ 240,718		\$ 240,718

(1) The Bonds issued by the Sheriff are Certificates of Indebtedness. Ad valorem tax are not specifically dedicated to pay these bonds.

(2) These number are as of December 31, 1998

TABLE 12

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

DEMOGRAPHIC STATISTICS
LAST TEN YEARS

(UNAUDITED)

Fiscal Year	Population (1)	Per Capita Income (2)	School Enrollment (3)	Unemployment Rate (4)
1990	465,624	\$ 15,863	85,486	6.40%
1991	448,306	17,101	83,818	5.20%
1992	451,543	17,489	82,066	5.60%
1993	456,389	17,590	79,234	6.20%
1994	457,069	17,590	80,430	5.90%
1995	457,481	18,340	80,878	6.40%
1996	458,456	19,100	81,142	5.00%
1997	455,741	20,170	82,352	4.30%
1998	453,160	21,973	81,856	3.80%
1999	453,165	22,912	80,622	3.30%

(1) Source: Louisiana Tech University
 (2) Source: Bureau of Economic Analysis, U.S. Department of Commerce
 (3) Source: Louisiana Department of Education
 (4) Source: Louisiana Department of Labor

TABLE 13

JEFFERSON PARISH SHERIFF
Gretna, Louisiana

PROPERTY VALUE, NEW CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

(UNAUDITED)

(amounts expressed in thousands)

Fiscal Year	Tax Roll	Assessed Property Value (1)	Single Family Units (2)	Value (2)	Multi-Family Units (2)	Value (2)	Commercial, Public Buildings, And Other (2)	Total Permit Valuation (2)	Bank Deposit (3)
1990	1989	\$ 1,912,827	487	\$ 27,647	30	\$ 12,903	\$ 91,729	\$ 132,279	\$ 1,803,591
1991	1990	1,863,046	409	24,724	1	10,441	89,103	124,268	2,192,567
1992	1991	1,863,607	521	31,427	0	0	109,030	140,457	2,501,286
1993	1992	1,885,421	593	34,763	13	755	68,586	104,104	2,692,907
1994	1993	1,882,516	600	35,803	160	5,175	92,330	133,308	2,936,122
1995	1994	1,916,256	660	39,126	23	9,080	118,267	166,473	3,316,570
1996	1995	1,975,517	556	35,644	348	8,719	150,432	194,795	3,917,592
1997	1996	2,157,286	494	32,575	211	7,206	118,833	158,614	3,925,036
1998	1997	2,216,663	492	30,847	24	887	106,391	138,125	4,270,500
1999	1998	2,270,601	597	49,594	9	1,743	157,023	208,360	(4)

(1) Source: Jefferson Parish Assessor's Office
 (2) Source: Jefferson Parish Department of Inspection and Code Enforcement
 (3) Source: Jefferson Parish Finance Department
 (4) A major bank merger has made this number unavailable at this time

MISCELLANEOUS STATISTICS
Last 5 Years

(UNAUDITED)

Form of Government	Special Purpose (Sheriff/Law Enforcement)				
	Area in Square Miles				
	359 Land	272 Water			
	June 30, 1999	June 30, 1998	June 30, 1997	June 30, 1996	June 30, 1995
Population-total	453,165	453,160	455,741	458,456	457,481
Population-unincorporated areas (estimate)	339,874	336,604	341,806	343,842	343,595
Calls for Service	316,049	326,293	334,675	319,806	343,595
Responses to Calls for Service	299,526	310,819	316,967	303,187	316,017
Assigned Cases	97,903	111,373	108,967	102,438	90,712
Investigated Cases	76,231	80,679	85,548	90,500	62,936
Deaths	661	714	680	669	577
Traffic Tickets Issued	74,668	81,299	52,052	45,734	49,363
Average Response Time (in minutes)	6.2	5.6	5.8	5.4	7.9
Crime Statistics:					
Murders	23	28	33	30	34
Rapes	118	123	131	142	167
Robberies	684	812	1,026	1,157	1,202
Assaults	1,763	1,852	1,878	2,012	2,069
Total Persons Crimes	2,588	2,815	3,068	3,341	3,472
Burglary	3,984	3,905	4,227	4,428	4,890
Theft	14,921	15,049	16,926	17,906	18,561
Vehicle Theft	3,003	3,167	3,607	3,629	3,417
Total Property Crimes	21,908	22,121	24,760	25,963	26,868
TOTAL	24,496	24,936	27,828	29,304	30,340
Arson	258	176	197	193	190
Estimated Value of Property Stolen	\$ 51,427,521	\$ 50,427,442	\$ 50,431,648	\$ 56,278,117	\$ 44,790,031
Estimated Vale of Property Recovered	\$ 16,042,083	\$ 15,332,039	\$ 16,506,587	\$ 21,031,092	\$ 17,928,951
Crime Rate per 1,000 Residents	72.1	74.1	81.4	85.2	88.3

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

SINGLE AUDIT SECTION

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

3501 N. Causeway Blvd. • Suite 810 • P.O. Box 6952 • Metairie, LA 70009
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the financial statements of the Jefferson Parish Sheriff, as of and for the years ended June 30, 1999 and 1998, and have issued our report thereon dated December 17, 1999. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Jefferson Parish Sheriff's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Jefferson Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial

reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended solely for the information and use of the Sheriff, management, the Louisiana Legislative Auditor, and applicable federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.

Rebowe & Company

December 17, 1999

Metairie, Louisiana

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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

The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

Compliance

We have audited the compliance of the Jefferson Parish Sheriff with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1999. The Jefferson Parish 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 Jefferson Parish Sheriff's management. Our responsibility is to express an opinion on the Jefferson Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *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 Jefferson Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Jefferson Parish Sheriff's compliance with those requirements.

In our opinion, the Jefferson Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

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

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

This report is intended solely for the information of the Sheriff, management, the Louisiana Legislative Auditor, and applicable federal agencies and pass-through entities, and is not intended to be and should not be used by anyone other than the specified parties.

Reboue & Company

December 17, 1999

Metairie, Louisiana

**JEFFERSON PARISH SHERIFF
GRETN, LOUISIANA**

**SUMMARY OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 1999**

A. SUMMARY OF AUDITOR'S RESULTS

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

U.S. Department of Justice

Office of Community Oriented Policing
-COPS More 96 (Technology Grant) CFDA 16.710
-COPS More 98 (Technology Grant) CFDA 16.710
8. The threshold for distinguishing between Type A and Type B programs was \$300,000.
9. The Jefferson Parish Sheriff qualified as a low-risk auditee under the provisions of OMB Circular A-133.

**B. FINDINGS REQUIRED TO BE REPORTED – FINANCIAL STATEMENT
AUDIT**

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

C. FINDINGS REQUIRED TO BE REPORTED – FEDERAL AWARDS

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

D. SUMMARY OF PRIOR YEAR'S FINDINGS

There were no findings related to federal awards for the year ended June 30, 1998.

**JEFFERSON PARISH SHERIFF
GRETNA, LOUISIANA**

MEMORANDUM OF ADVISORY COMMENTS

For the Year Ended June 30, 1999

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REBOWE & COMPANY

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The Honorable Harry Lee
Jefferson Parish Sheriff
Gretna, Louisiana

We have audited the financial statements of the Jefferson Parish Sheriff, Gretna, Louisiana as of and for the year ended June 30, 1999 and 1998, and have issued our report thereon dated December 17, 1999. As part of our audit, we considered the Jefferson Parish Sheriff's internal control in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on internal control.

However, during our audits we became aware of a matter that is an opportunity for strengthening internal control and operating efficiency. The memorandum that accompanies this letter summarizes our comments and recommendations regarding this matter. We previously reported on the Jefferson Parish Sheriff's internal control in a separately issued report entitled Report on Compliance and on Internal Control Over Financial reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, dated December 17, 1999 and noted no material weaknesses.

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

This report is intended solely for the information and use of the Sheriff, management, the Louisiana Legislative Auditor, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Rebowe & Company

December 17, 1999
Metairie, Louisiana

Year 2000 Computer Issue

Comment:

The Year 2000 Issue results from a computer's inability to process year-date data accurately beyond the year 1999. Except in recently introduced Year 2000 compliant programs, computer programmers consistently have abbreviated dates by eliminating the first two digits of the year, with the assumption that these two digits would always be 19. Thus January 1, 1965, became 01/01/65. Unless corrected, this shortcut is expected to create widespread problems when the clock strikes 12:00:01 a.m. on January 1, 2000. On that date, some computer programs may recognize the date as January 1, 1900, and process data inaccurately or stop processing altogether.

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

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

Management is aware of the Year 2000 Issues and has identified some shortcomings in the Tax Collector's electronic data processing system used to access, collect and distribute the various taxes, fines, and fees, and commissions. The Sheriff's payroll system is also vulnerable to the Y2K "bug". Many of the potential problems involving "mission-critical" systems have already been addressed by the introduction of a new information system designed to more thoroughly meet the reporting requirements of management. In addition, the use of consultants augmented the efforts of the Sheriff's Management Information System department in directing the transition.

The Sheriff has completed its awareness, assessment, and remediation states for all its mission-critical systems and electronic equipment. The validation / testing stage is in progress and is expected to be completed by December 31, 1999.

Recommendation:

We recommend the Sheriff's Office continue their efforts in completing the validation / testing stage. We also recommend management continue to monitor these efforts.

Management Response:

Management believes their efforts, described within the Comprehensive Annual Financial Report-Required Supplementary Information, will enable the Sheriff to process date and or date-related information correctly before, during, and after January 1, 2000. However, because of the unprecedented nature of the year 2000 issue, its effects and the success of the related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Sheriff is or will be year 2000 ready, that the Sheriff's remediation efforts will be successful in whole or in part, or that parties with whom the Sheriff does business with will be year 2000 ready.