
HARRY LEE SHERIFF

GRETNA, LOUISIANA



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JEFFERSON PARISH SHERIFF'S OFFICE

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2006

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

Release Date 1-17-07

HARRY LEE

SHERIFF

GRETNA, LOUISIANA



JEFFERSON PARISH SHERIFF'S OFFICE

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2006

Prepared by:
COMPTROLLER'S OFFICE

Newell D. Normand
Chief Deputy/Comptroller

Paul C. Rivera, CPA
Internal Auditor

**JEFFERSON PARISH SHERIFF'S OFFICE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2006**

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INTRODUCTORY SECTION



December 22, 2006

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, 2006 is hereby submitted.

State statutes (LRS 24:513) require that the Sheriff publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to these statutes, we hereby issue the comprehensive annual financial report (CAFR) of the Jefferson Parish Sheriff's Office for the fiscal year ended June 30, 2006.

This report consists of management's representations concerning the finances of the Sheriff. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Sheriff has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Sheriff's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Sheriff's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Sheriff's financial statements have been audited by Rebowe & Company, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Sheriff for the fiscal year ended June 30, 2006, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an "unqualified" (or "clean") opinion that the Sheriff's financial statements for the fiscal year ended June 30, 2006, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

PROFILE OF THE GOVERNMENT

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.

FACTORS AFFECTING FINANCIAL CONDITIONS

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

Local Economic Condition and Outlook

On August 29, 2005, **Hurricane Katrina** struck the Mississippi Gulf Coast and the New Orleans Metropolitan area, which includes Jefferson Parish and the area serviced by the Sheriff. While widespread devastation occurred, the Parish of Jefferson was spared the worst of the storm. Flooding occurred in various low-lying neighborhoods throughout Jefferson Parish, but nothing on the scale seen in surrounding Parishes. The Parish was under an evacuation order for most of September 2005. During this time, the Sheriff provided law-enforcement and rescue services throughout the region, including the neighboring Parishes of Orleans, Plaquemines, and St. Bernard.

On September 24, 2005, **Hurricane Rita** hit the western side of the State of Louisiana; however, the tidal surge brought in by the storm affected the Towns of Lafitte and Grand Isle on the southern end of Jefferson Parish. Again, the Sheriff's Office was called into action to provide law-enforcement and rescue services in the affected areas.

Despite the devastation seen throughout the area, the local economy appears to have only suffered slightly. Sales taxes and gaming commissions dropped in the immediate aftermath of the storm, but have recently rebounded. Property taxes, which are a major source of revenue to the Sheriff, dropped by about only 6 to 8 percent on the tax roll as properties were reassessed to account for damages. In addition, various fees and service charges (sales and seizures, bond fees, etc.) were greatly affected as demand for these services decreased in the aftermath of the storms.

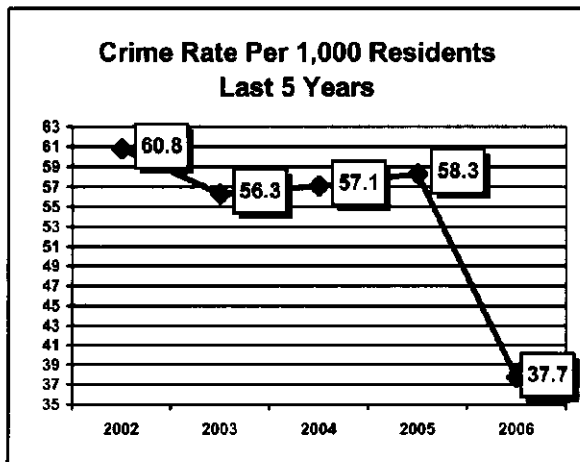
Jefferson Parish is now leading the way in the recovery of the New Orleans Metropolitan area. Recent population estimates show a decrease of 10 to 15 percent in Jefferson Parish as some residents remain displaced and others have left the area. Despite this drop in permanent residents, workers from other States and residents from other Parishes are looking to locate near the City. The result has been an increase in temporary residents along with an increase in sales tax collections never before seen in Jefferson Parish. Some months have run as high as 41 percent over Pre-Katrina levels. The increase in population, proceeds from insurance and FEMA settlements, and the anticipated recovery funds from the Federal Government are expected to fuel this boom for some time to come.

Jefferson Parish is located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. With a population of nearly 458,000 (Pre-Hurricane Katrina), the Parish has historically played a major role in the New Orleans metropolitan economy. Tourism, gaming, construction, transportation, chemicals, shipbuilding, and health-care make up a large part of the Parish's economy. Diversification has protected the local economy from the boom-to-bust swings seen in the 1980's in the oil industry. The oil and related service industry does still play a large part in the area's economy, particularly on the Westbank of the Parish where the Harvey Canal industrial area is located.

The results of this diversification can be seen in the economic statistics. Despite a relatively stable population level, per capita income rose to \$30,503, one of the highest in the state. Assessed property values dropped from \$3.210 billion to \$3.030 billion (mainly because the Assessor was allowed to reassess property at damaged values for the entire tax year despite the Hurricane striking at the end of August 2005). This 6.0 percent drop is nowhere near the decreases seen in the surrounding Parishes. The strength of Jefferson Parish's economy is further reflected in the rebound seen in residential construction permits.

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 most of the past few years. The most telling proof of this is seen in the crime rate per 1,000 residents. As can be seen in the graph, the rate was creeping up slightly in the years before Hurricane Katrina and fell sharply after the storm.

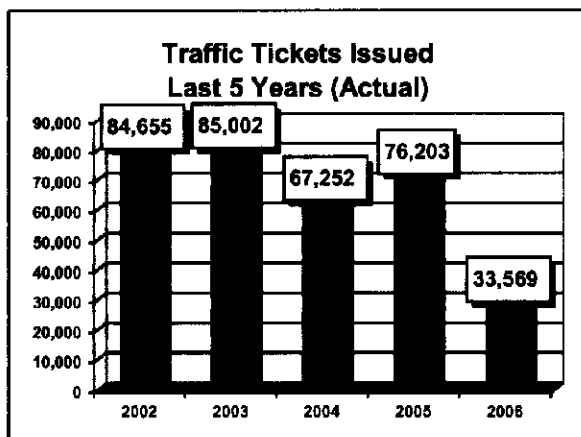
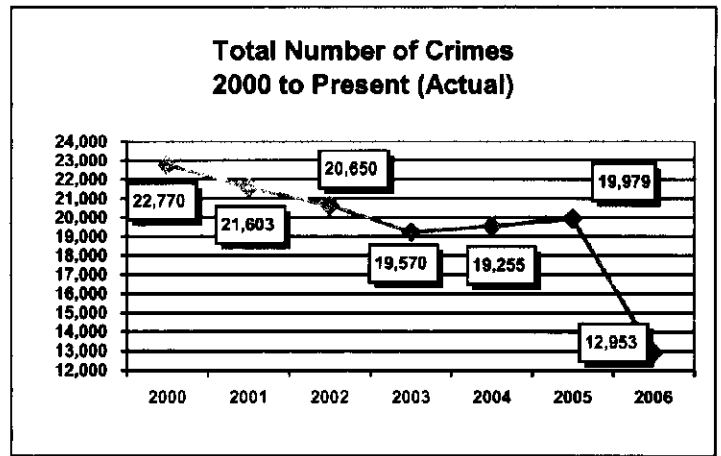
It should be noted that this drop is nothing more than a function of the population being displaced in the aftermath of the storm. For the two months immediately following Katrina, crime stats were not even being kept as the focus of this office was in rescue and recovery and not necessarily law-enforcement.

The total number of crimes in Jefferson Parish also saw a slight increase over the past few years before the storm and then a sharp decline for FYE 05/06 (see graph below). It is hard to put a finger on the cause of the increases seen before the storm. The continuing sluggishness of the local economy before the hurricane was certainly one of the biggest factors.

The calls for service (CFS) normally follow the same track going from 400,915 to 334,820 – again a sharp decline post-Katrina.

The Sheriff participates in various joint projects with the State to promote safe driving - Safe and Sober Campaign, Strap-In Campaign, etc. These grants provide reimbursements for overtime worked in traffic enforcement. In response to the community's call for heavier traffic enforcement and because of these grants, we saw a significant increase in the number of traffic tickets issued in 2005 over 2004.

The Hurricane then caused us to reassign our Traffic Division to help cover neighborhood patrols. The result was another sharp drop in the statistics (see graph below).



Another popular performance measure for law enforcement agencies is response time. The average response time for emergency calls received by the Sheriff's Office has historically been held to approximately 5 minutes. Despite all that this department has faced after Katrina, the rate only increased slightly to 5.60 minutes. By most law enforcement standards, this continues to be an excellent mark.

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

Long-term Financial Planning

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

- In June 2005, the Sheriff **ordered a new helicopter** for our Land Air Sea Emergency Rescue (LASER) division. The total cost of the helicopter is \$3.2 million. Assembly, testing and delivery is expected to take between 12 and 15 months. The helicopter was actually delivered in September 2006.
- **The Sheriff's Office had nearly 1,000 employees ride out Hurricane Katrina.** We were able to participate in emergency and rescue efforts throughout the New Orleans Metropolitan area. Because Jefferson Parish was spared the worst of the storm, we were able to provide our neighboring parishes with aid when needed. We were also able to protect and secure Jefferson Parish during the nearly four week evacuation period. We spent nearly \$3.6 million in overtime on these storms (most of which is reimbursable from FEMA). The Sheriff also paid out nearly \$2.0 million in special "hazard pay" to the deputies and employees who worked the storm. An additional \$1.0 million was spent on materials and supplies. All of this was paid out of available fund balance.
- In April 2006, we were **the first local government agency to give employees a raise in the aftermath of the hurricanes.** The raise was funded through increased tax collections from sales taxes and from budget savings realized from losing so many employees after the storms. The law-enforcement side of the office received raises ranging from 5 to 25 percent. The civil side of the office received 5 percent raises.

- In 2006, we **purchased 20 new high-water emergency vehicles** at a cost of nearly \$2.1 million. Our fleet of military surplus vehicles took a beating during the two hurricanes and many were beyond repair. 10 of the trucks were received in time for the 2006 hurricane season.
- The **Project STAR (Survey residence, Target violators, Arrest and enhance Prosecution, and Rejuvenate 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 05/06, approximately \$1,172,000 was expended on this project.
- Continuation of the implementation of the **AFIS (Automatic Fingerprinting and Identification System)** program. The goal of this project is to electronically capture the fingerprint at the moment of arrest, to identify the arrested individual, check for any outstanding warrants or attachments throughout the state, and to update the criminal history record, all within five minutes. The Sheriff's Office is one of five fully functional remote sites and, as such, will have fingerprint technicians to handle quality control and make positive identifications for the Southeast Region of the State. During 05/06, Sheriff spent \$453,000 on this project, with the State reimbursing the Sheriff's Office approximately \$363,000.
- 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. During the year, approximately \$2,237,000 was spent on the HIDTA programs.

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

- We are currently in the process of building out a portion of the available area in our firing range to house the **property and evidence section**. This project was put on hold following Katrina but is expected to be completed in the next 6 to 12 months.
- We also plan to upgrade the **Land Air Sea Emergency Rescue (LASER) facilities by adding a new hanger for our helicopter**. The initial estimates are in the \$3.5 million range. A capital project fund has been set up to accumulate funds for this project.
- We are also in the process of **upgrading our radio communications system** to make interoperability between Parishes possible. Jefferson Parish has been teamed with the City of New Orleans, St. Bernard Parish and Plaquemines Parish on this project. Homeland Security is providing some of the funding for this upgrade. Each agency will also have to put up some local funds. The total estimated cost of this project is \$14.0 million. It is expected to take 6 to 10 months to complete.

Cash Management Policies and Practices

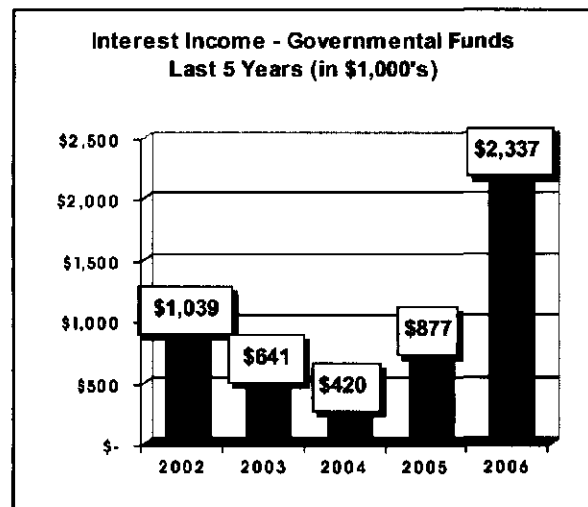
The Sheriff has two options concerning idle cash: 1) invest it in statutorily allowed securities or 2) allow it to stay in NOW accounts. On July 1, 2004, a new fiscal agent contract went into effect. Under the contracts, the Sheriff's operating accounts will earn 15 basis points over the 91 day Treasury Bill rate and the Tax Collector accounts will earn 50 basis points over the 91 day Treasury Bill rate.

The Sheriff also continues pooling the cash from all of its funds (except Tax Collector, which maintains its own pool) in order to maximize its earning potential. Thus, the Sheriff earns interest on 100 percent of its daily pooled cash balances.

The Sheriff invests its idle funds in the Louisiana Asset Management Pool (LAMP), a state sponsored external investment pool, commercial paper, or in U.S. Government Securities during the year. At June 30, 2006, the investment portfolio was \$65,807,000 (\$22,949,000 in discount notes, \$26,685,000 in commercial paper and \$16,173,000 in LAMP).

The securities are held in a joint account by a third party and are in the Sheriff's Office's name, thus they are in the lowest risk category as defined by government accounting standards. Because of the steady increase in rates during the year as well as increasing cash reserves, interest income earned by the Governmental Funds totaled \$2,337,000, which is an increase of \$1,460,000 or 166.5%.

State statutes require the Sheriff to have his deposits insured or collateralized at a rate of 100 percent at all times. During 05/06, this requirement was complied with. As of June 30, 2006, the Sheriff had deposit balances of \$64,386,000, all of which are in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB).



Risk Management

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 (\$750,000 for the FY 99 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 auto loss claims, the Sheriff is now self-insured on the first \$1,750,000 per accident. Excess liability coverage is provided for claims between \$1,750,000 and \$4,000,000. These amounts were increased in 2005 in an effort to lower the excess liability premiums. At June 30, 2006, claims and judgments payable totaled \$7,896,000, which was a decrease of \$418,000 from the prior year. The fund had assets of \$10,987,000 available to pay these claims. During 2006, this fund had a positive increase in net assets of \$1,232,000.

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 \$200,000 per person per loss year. Excess liability for claims over the stop-loss amount up to \$1,000,000 is provided for through a commercial insurance carrier. Contributions into this fund are made by participating employees and are matched by the Sheriff based on the employee's classification. At June 30, 2006, a liability of \$473,000 has been accrued, which represents the amount of claims reported to the service agent but not yet paid. The fund had assets of \$2,631,000 at June 30, 2006 available to pay these claims. During 2006, the General Fund provided a \$3,000,000 cash infusion to this fund to stabilize it financially. This fund had income before this transfer of only \$118,000 for the year.

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

Pension and Other Post-employment Benefits

The Sheriff provides pension benefits for all of its full-time employees through the Sheriff's Pension & Relief Fund, a statewide plan managed by a board of trustees. The Sheriff has no obligation in connection with the employee benefits offered through the plan beyond its employer contribution rate that is set by the board. By October 1, 2004, the employee's rate was increased to 10.00 percent. The employer rate increased on July 1, 2005 from 9.75 percent to 10.75 percent. Employer contributions during the year totaled \$5,149,000, which is \$524,000 or 13.3 percent higher than the prior year.

The Sheriff also provides postretirement health and life benefits for certain retirees and their dependents. As of the end of the current fiscal year, there were 174 retired employees receiving health benefits and 356 participating in the life plan, both of which are financed on a pay-as-you-go basis. The retirees pay the full premium to the Group Health and Life fund in order to participate in these benefits. The Sheriff does not pay any portion of the retirees' premiums.

Additional information on the Sheriff's pension arrangements and postemployment benefits can be found in Notes F.1 and F.2 in the notes to the financial statements.

AWARDS AND ACKNOWLEDGMENTS

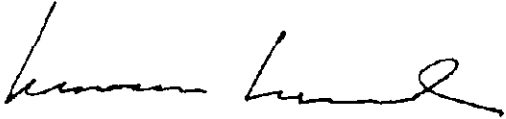
Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 2005 Comprehensive Annual Financial Report (CAFR). This was the eleventh consecutive year that the Sheriff has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the program requirements and we are submitting it to the GFOA.

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Comptroller, Accounting, and Administrative departments, especially in the Post-Katrina world that we find ourselves in. 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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Jefferson Parish Sheriff's
Office, Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2005

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.



President

Executive Director

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

**SELECTED OFFICIALS OF THE SHERIFF'S OFFICE
June 30, 2006**

Harry Lee
SHERIFF

Gerald Guidroz
CHIEF ADMINISTRATIVE OFFICER

Betty Adams
ADMINISTRATIVE ASSISTANT

Newell Normand
CHIEF DEPUTY/COMPTROLLER

Paul C. Rivera, CPA
INTERNAL AUDIT

Craig Taffaro
OPERATIONS COMMANDER

Frank Graff
SPECIAL OPERATIONS COMMANDER

Freddie Williams/Richard Rodrigue
CRIMINAL INVESTIGATIONS COMMANDER

August Claverie
SPECIAL INVESTIGATIONS COMMANDER

John Thevenot
NARCOTICS COMMANDER

James Miller
INTERNAL MANAGEMENT COMMANDER

Knot Farrington
FLEET MANAGEMENT

Sue Ellen Penouilh
CORRECTIONS COMMANDER

Andrew LeBlanc
TAX BUREAU COMMANDER

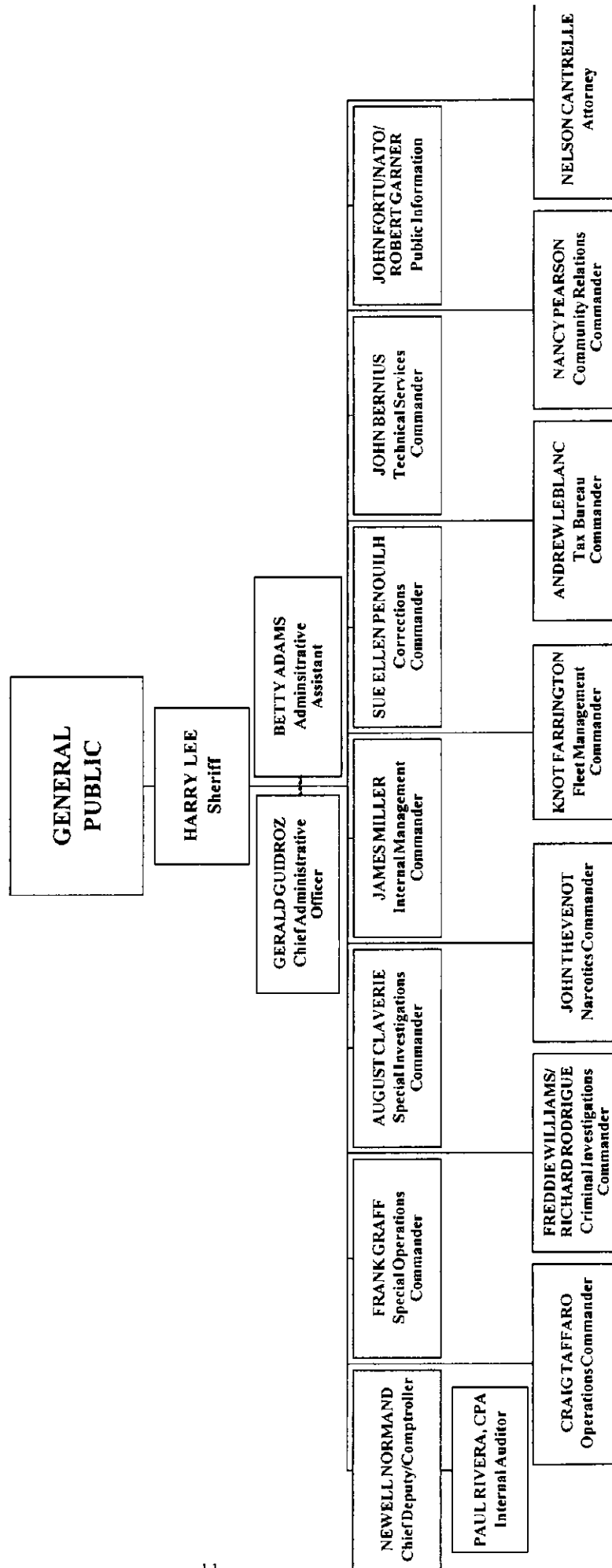
John Bernius
TECHNICAL SERVICES

Nancy Pearson
COMMUNITY RELATIONS COMMANDER

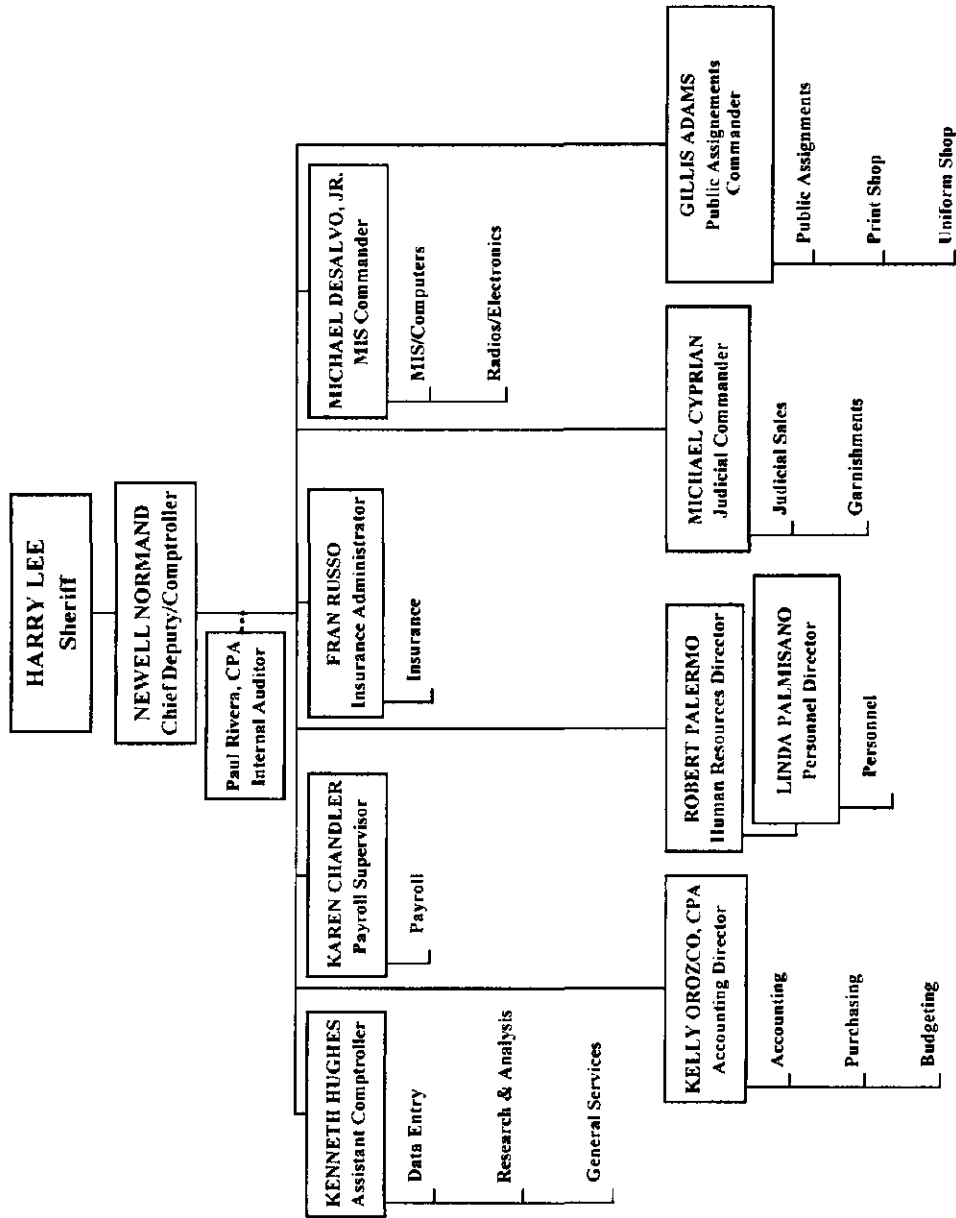
Robert Garner/John Fortunato
PUBLIC INFORMATION

Nelson Cantrelle
ATTORNEY

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

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INDEPENDENT AUDITOR'S REPORT

Honorable Sheriff Harry Lee
Jefferson Parish Sheriff's Office
Gretna, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Parish Sheriff's Office (the "Sheriff") as of and for the year ended June 30, 2006, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff as of June 30, 2006, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and the Major Special Revenue Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2006, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of

that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 15 through 31 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Sheriff. The combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Rebowe & Company

December 22, 2006



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Jefferson Parish Sheriff's Office (the "Sheriff's Office"), we offer readers of the Sheriff's Office's financial statements this narrative overview and analysis of the financial activities of the Jefferson Parish Sheriff's Office for the fiscal year ended June 30, 2006. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 to 8 of this report, as well as the financial statements, which begin on page 34. All amounts, unless otherwise noted, are expressed in thousands (\$1,000's) of dollars.

FINANCIAL HIGHLIGHTS

- The assets of the Sheriff's Office exceeded its liabilities at the close of the most recent fiscal year by \$106,272 (*net assets*). Of this amount, \$27,413 or 25.8 percent is invested in capital assets, such as vehicles and equipment. An additional \$5,426 or 5.1 percent is restricted for claims and judgments relating to the Sheriff's self-insurance programs. The remaining balance of \$73,433 (*unrestricted net assets*) or 69.1 percent may be used to meet the government's ongoing obligations to citizens and creditors.
- The Sheriff's Office's total net assets increased by \$25,209 or 31.1 percent during the current year because total revenues exceeded total expenses by that amount. The primary reasons for this increase had to do with increased general revenues (taxes were up \$3,056, intergovernmental (mainly video poker distributions) - \$689, commissions - \$3,464 and interest was up \$1,703). Operating and capital grants were also up significantly (\$6,961 and \$5,314, respectively). Operating grants were up due to claims filed with FEMA relating to Hurricane Katrina and capital grants were up because of the PR25 Radio Upgrade project being funded with various Homeland Security Grants from the surrounding parishes. The expenses related to this capital project are capitalized on the balance sheet as construction in progress.
- As of the close of the current fiscal year, the Sheriff's Office's governmental funds reported combined ending fund balances of \$80,682, an increase of \$25,117 or 45.2 percent in comparison with the prior year. Approximately \$59,180 or 73.3 percent of this total amount is available for spending at the government's discretion (*unreserved fund balance*). There are, however, some designations that limit the spending of some of these balances (see Note D.9).
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$57,277 or 63.2 percent of total general fund expenditures.
- The Sheriff's Office has prided itself on operating on a "pay-as-you-go" basis over the past few years. In the wake of Hurricane Katrina, the Sheriff was able to pay all

of its employees and vendors despite the Parish being evacuated. At first, revenues dropped tremendously (particularly taxes and service charges). With revenues being uncertain, the Sheriff qualified for a Community Disaster Loan in an amount not to exceed \$22,602. The Sheriff borrowed \$6,000 against this loan in the first few months after the storm. This amount is payable no later than December 19, 2010 and is expected to be paid back out of future revenues. No other debt was incurred in the aftermath of the storm.

- Hurricanes Katrina and Rita hit the New Orleans Metropolitan area, including the area serviced by the Sheriff in August and September 2005. See discussion in section titled "Other Potentially Significant Matters".

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Both of the government-wide financial statements are designed to distinguish functions of the Sheriff's Office that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The Sheriff's Office only has governmental activities in the public safety function. This function includes all of the operating bureaus of the Sheriff's Office: executive, finance and administrative, fleet, revenue & taxation, operations, technical services, internal management, criminal investigations, special investigations, and corrections.

The government-wide financial statements include only the financial activities of the Jefferson Parish Sheriff's Office, which is a "stand-alone" governmental unit.

The government-wide financial statements can be found on pages 34 and 35 of this report.

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

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

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

The Sheriff’s Office maintains various funds that are grouped for management purposes into various fund types. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the General fund, the Federal Grants Special Revenue Fund, the Communications Reserve Capital Project Fund, and the Buildings and Improvements Capital Project Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of “combining statements” elsewhere in this report.

The Sheriff’s Office adopts an annual appropriated budget for its General fund. A budgetary comparison statement has been provided for the General fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 36-41 of this report.

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

The four internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of “combining statements” elsewhere in the report.

The basic proprietary fund financial statements can be found on pages 42-44 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government entity. The Sheriff maintains several agency funds in his capacity as the ex-officio tax collector of the Parish of Jefferson. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Sheriff's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Individual fund data for each of the internal service funds is provided in the form of “combining statements” elsewhere in the report.

The basic fiduciary fund financial statements can be found on page 45 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-80 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds, the internal service funds, and the agency funds are presented immediately following the notes to the financial statements. Combining statements for nonmajor governmental funds, internal service funds, and agency funds can be found on pages 84-97 of this report. Individual fund statements and schedules, which show additional detailed financial information of some of the funds, are found on pages 100-121. Other information, which includes a Schedule of Expenditures of Federal Award, is included on pages 124-131.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Sheriff's Office, assets exceeded liabilities by \$106,272 at June 30, 2006.

A large portion of the Sheriff's Office's net assets (25.8 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The Sheriff's Office used these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Sheriff's Office's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities.

JEFFERSON PARISH SHERIFF'S OFFICE NET ASSETS

	Governmental Activities <u>2006</u>		Governmental Activities <u>2005</u>	
Current and other assets	\$ 98,864		\$ 69,492	
Capital assets	27,413		25,656	
Total assets	<u>126,277</u>		<u>95,148</u>	
Long-term liabilities outstanding	7,249		1,196	
Other liabilities	12,756		12,888	
Total liabilities	<u>20,005</u>		<u>14,084</u>	
Net assets:				
Invested in capital assets, net of related debt	27,413	25.8%	25,656	31.6%
Restricted	5,426	5.1%	0	0.0%
Unrestricted	73,433	69.1%	55,408	68.4%
Total net assets	<u>\$ 106,272</u>		<u>\$ 81,064</u>	

Restricted net assets (\$5,426 or 5.1 percent) represents monies held aside to pay outstanding claims and judgments of the Sheriff's self-insurance programs.

The balance of *unrestricted net assets* (\$73,433 or 69.1 percent) may be used to meet the government's ongoing obligations to citizens and creditors.

At June 30, 2006, the Sheriff's Office is able to report positive fund balances in all three categories of net assets.

The Sheriff's Office's net assets increased by \$25,208, or 31.1 percent, during the current fiscal year.

Governmental Activities. Governmental activities increased the Sheriff's Office's net assets by \$25,208. Key elements of this increase are as follows:

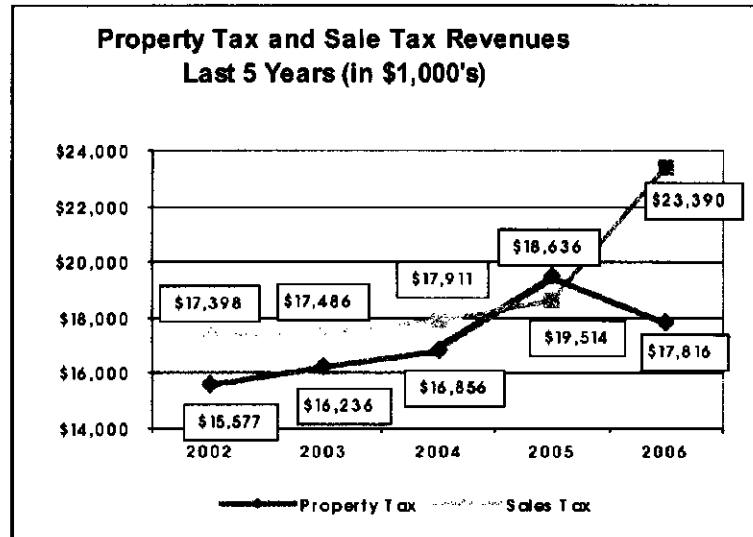
JEFFERSON PARISH SHERIFF'S OFFICE CHANGES IN NET ASSETS

	Governmental Activities 2006		Governmental Activities 2005	
Revenues:				
Program revenues:				
Charges for services	\$ 10,341	8.5%	\$ 12,876	12.3%
Operating grants and contributions	14,903	12.2%	7,943	7.6%
Capital grants and contributions	5,555	4.5%	241	0.2%
General revenues:				
Property taxes	17,816	14.6%	19,514	18.6%
Sales taxes	23,390	19.1%	18,636	17.7%
Intergovernmental	3,737	3.1%	3,049	2.9%
Commissions	41,109	33.6%	37,645	35.8%
Unrestricted charges for services	249	0.2%	296	0.3%
Unrestricted interest	2,831	2.3%	1,127	1.1%
Miscellaneous	1,708	1.4%	1,259	1.2%
Extraordinary items:				
Claims and judgements	-	0.0%	2,431	2.3%
Insurance Proceeds (net)	650	0.5%	-	0.0%
Total revenues	122,289	100.0%	105,017	100.0%
Expenses:				
Public safety				
Executive	3,058	3.1%	3,044	3.2%
Finance and Administrative	18,320	18.9%	14,786	15.6%
Fleet	10,659	11.0%	11,571	12.2%
Revenue & Taxation	2,547	2.6%	2,801	3.0%
Operations	16,641	17.1%	14,314	15.1%
Special Operations	5,343	5.5%	5,148	5.4%
Technical Services	8,468	8.7%	7,580	8.0%
Internal Management	1,754	1.8%	1,616	1.7%
Criminal Investigations	7,678	7.9%	7,484	7.9%
Special Investigations	5,540	5.7%	6,774	7.2%
Narcotics	2,445	2.5%	2,047	2.2%
Corrections	14,297	14.7%	17,007	18.0%
Non-departmental	263	0.3%	314	0.3%
Interest on LT Debt	68	0.1%	-	0.0%
Total expenses	97,081	100.0%	94,486	100.0%
Increase in net assets	25,208		10,531	
Net assets - Beginning of year	81,064		70,533	
Net assets - End of year	\$ 106,272		\$ 81,064	

- The program revenue Charges for Services represents money received from the public, JPSO employees and other agencies for detail fees, civil and criminal fees, equipment usage fees, feeding and keeping of prisoners, and reimbursed salaries. The total amount received during 2006 was \$10,341, which is \$2,535 less than the prior year. Most of the decrease is seen in the Finance Bureau and Corrections. Finance is down \$1,287 due to a \$930 decrease in civil and criminal fees and a \$345 decrease in airport details (both caused by Katrina). Corrections is down \$1,480 due to drops in housing state prisoners (down \$433), feeding and keeping of prisoners (down \$785), and commissary sales (down \$346). Again, these decreases were the result of the jail being completely closed for nearly 4 months after Katrina and then only being opened to a 60 percent capacity since then.

- Operating grants for governmental activities totaled \$14,903 for 2006, an increase of \$6,961. Capital grants totaled \$5,555, an increase of \$5,314. These grants are made up of federal and state grants received for various positions and projects, state-mandated reimbursements from the Parish for operating expenses, federal asset forfeitures, and state supplemental pay. Federal and state grants totaled \$17,209, which is \$12,614 more than last year. The bulk of this increase is made up of FEMA reimbursements totaling \$9,825 relating to Katrina and \$5,497 in pass-through capital grants relating to the PR25 Radio System Upgrade project. State supplemental pay totaled \$2,893 in 2006, a decrease of (\$322) from 2005. The decrease has to do with the loss of eligible employees.

- Property taxes totaled \$17,816, a decrease of (\$1,698) or 8.7 percent. This decrease is due to the Assessor being allowed to reevaluate the tax rolls following Katrina to allow for hurricane damage. This reassessment was ordered by the Governor in the wake of the storms. The Sheriff's millage rate was 8.28 mills both on the 2005 tax roll and the 2004 tax roll.



- Sales taxes, including motor vehicle taxes, totaled \$23,390, an increase of \$4,754 or 25.5 percent. This increase is a direct result of the booming economy in Jefferson Parish following Hurricane Katrina. Jefferson Parish was spared most of the damage from the hurricanes and is now the leading retail and wholesale provider in the New Orleans Metropolitan area. The three surrounding Parishes of Orleans, St. Bernard and Plaquemines were devastated and are having to purchase their recovery materials in Jefferson for now.

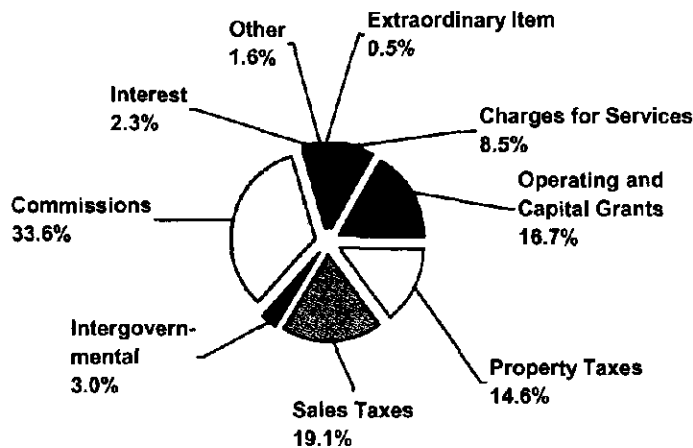
- Commissions collected by the Sheriff on collections of sales taxes, occupational licenses, fines and forfeitures, and garnishments and seizures totaled \$41,109, an increase of \$3,464 or 9.2 percent over the prior year. This increase is made up of an increase in sales tax related commissions of \$5,356 (16.0 percent) offset by decreases in commissions on fines, forfeitures, and sales and seizures of (\$1,891). Most of the State and Parish courts were closed for a few months after Katrina and our sales and seizures section was shut-down after the Governor ordered a moratorium on seizures.

- Interest income totaled \$2,831, an increase of \$1,704 or 151.2 percent. The increase has to do with the Sheriff's increasing cash reserves as well as the continuing increases in interest rates. In 2005, rates were near 2.0 percent but are now over 5.5 percent.

- For 2006, extraordinary items include insurance proceeds of \$1,250 on building damages resulting from Katrina, net of (\$600) in losses. Last year, the \$2,431 resulted from the proceeds of a settlement on a lawsuit with a former fiscal agent bank.

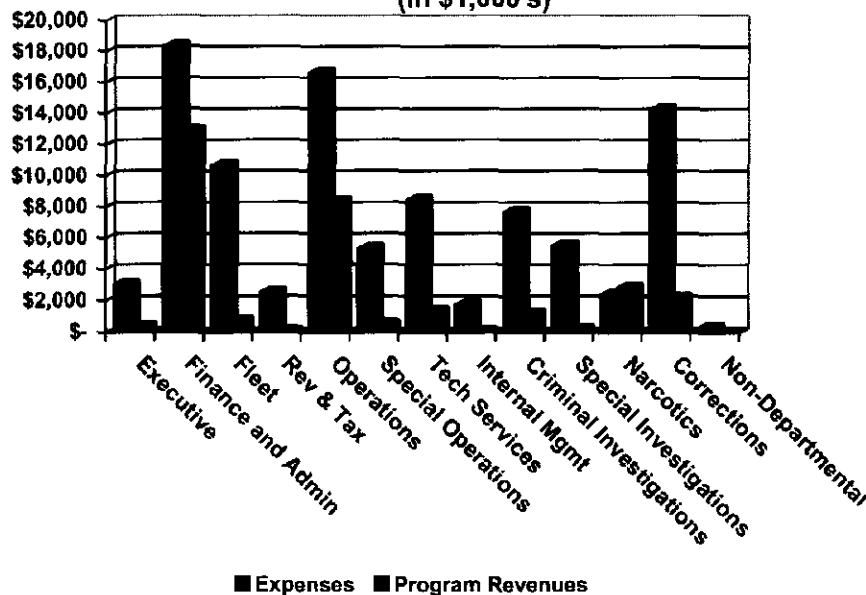
A breakdown of the revenues received by the Sheriff's Office's governmental activities is as follows:

Revenues by Source - Governmental Activities



For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. The increases in overtime (\$3,600) and hazard pay (\$2,000) caused by the hurricanes were more or less offset by decreases in salaries and benefits resulting from employees leaving the office in the months after the storms. Expenses totaled \$97,081, including current year depreciation of \$5,564. The Finance and Administrative Bureau totaled \$18,320 (18.9 percent), the Fleet Bureau totaled \$10,659 (11.0 percent), the Operations Bureau totaled \$16,641 (17.1 percent), and Corrections totaled \$14,297 (14.7 percent). The expenses of the Sheriff's Office were offset by program revenues (service charges and grants) totaling \$30,799 (see above). A graph comparing the expense of each Bureau with the program revenue generated is presented below.

**Jefferson Parish Sheriff's Office
Expenses and Program Revenues by Function/Bureau
(in \$1,000's)**



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

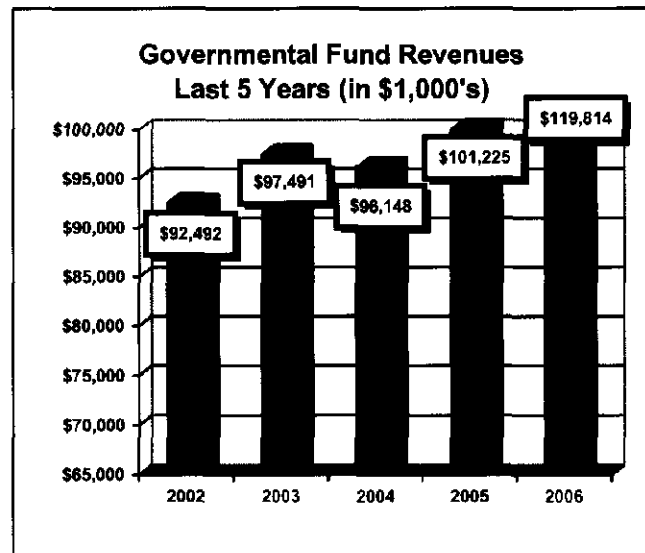
As noted earlier, the Sheriff's Office uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of June 30, 2006, the Sheriff's Office's governmental funds reported combined ending fund balances of \$80,682, an increase of \$25,117 or 45.2 percent in comparison with the prior year. Approximately \$59,180 or 73.4 percent of this total constitutes *unreserved fund balance*, which is available for spending at the government's discretion.

The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed 1) to offset the cost of inventory already purchased (\$43), 2) to liquidate open purchase orders (\$6,033), and 3) to pay for construction projects (\$15,426).

As noted above, the governmental funds include the general operating funds of the Sheriff (i.e., the General Fund, the Special Revenue Funds, and Capital Project Funds). Overall, as the graph shows, revenues of the Governmental Funds have increased over the past 5 years, with only a slight drop noted in 2004.



The **General fund** is the chief operating fund of the Sheriff's Office. At June 30, 2006, unreserved fund balance of the General fund was \$57,277 (which is 71.0 percent of the total governmental fund balance). As a measure of the General fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 63.2 percent of total general fund expenditures and total fund balance represents 69.9 percent.

The fund balance of the Sheriff's Office's General fund increased by \$19,002 during the current fiscal year. Key factors in this change are as follows:

- The General Fund's revenues totaled \$111,944, while expenditures totaled \$90,606. The General Fund's transfers in and out netted to \$(9,586). In addition, the General Fund recognized two extraordinary items - \$6,000 loan proceeds from the Community Disaster Loan and \$1,250 insurance proceeds for building damage claims.

- Revenues increased by \$14,798 (or 15.2%) over the prior year, mainly because of:
 - Property taxes decreasing (\$1,698) or (8.7%) due to decreases in the assessed value of property in the parish due to damages from Hurricanes Katrina and Rita.
 - Sales taxes and commissions increasing \$4,754 or 25.5% due to strong wholesale and retail sales in Jefferson Parish during the recovery and rebuilding effort.
 - Intergovernmental revenues were up \$9,446 or 77.0%. The majority of this was in federal grants (up \$9,355) due to claims filed with FEMA for labor and emergency supplies. Video poker allocations were also up \$685 or 38.5% due to gaming revenues switching from casinos to video poker in the months after the storms. These increases were offset by drops of (\$322) in state supplemental pay and (\$345) in airport details. Both drops were caused by losses in employees following the storms and the closure of the airport for a period after the storms.
 - Service charges and commissions were up \$1,357 or 3.1%. This increase was a net of a \$5,356 increase in sales tax commissions (see above) and a drop in commissions from fines and forfeitures (\$1,705), other commissions (\$930), housing of state prisoners (\$433), and feeding and keeping of prisoners (\$785). All of the decreases noted were the direct result of Hurricane Katrina. Fines and forfeitures dropped due to the State and local courts being closed for a period after the storms. Sales and seizures were halted by the Governors office for a period and the Parish jail (which the Sheriff operates) was evacuated and closed from September 2005 through December 2005. Even today, the jail is only operating at 60 percent capacity due to staffing shortages.
 - Interest income increased \$974 (or 132.2%) due to steadily increasing rates and cash reserves.

- Despite the two hurricanes, expenditures only increased \$1,578 (or 1.8%). The major differences were due to the following:
 - Salaries and benefits decreased (\$752), primarily due to the loss of nearly 200 employees (or 13% of the staff) in the months after the storm. This decrease was offset by one-time storm-related costs for overtime (approximately \$3,600) and hazard pay (\$2,000).
 - General Operating Expenditures decreased (\$3,063), primarily due to decreases in 1) advertising (\$131) – tax sale on adjudicated properties was delayed, 2) repairs and maintenance (\$256) – hurricane damage was given higher priority than normal maintenance, 3) outside services (\$128) – due to projects being delayed in the wake of the storms, 4) insurance – auto (\$1,000) – due to a cut in premiums due the self-insurance fund, 5) programs and activities (\$146) - down due to cutbacks in senior citizen and youth activities following the hurricanes, and 6) prison-related costs (\$958) – due to the closing of the jail for several months along with limited capacity upon its reopening.
 - Materials and supplies increased \$4,620 primarily because of Hurricane Katrina. The cost of all emergency measures and supplies were charged to a line-item within this category for ease of tracking.
 - Capital Outlays increased by \$1,085 due to the various reasons: 1) improvements were down (\$81), 2) equipment was up \$169, and 3) vehicles were up \$995 due to the purchase of high-water vehicles and boats late in the fiscal year.
 - Intergovernmental expenditures were down (\$269) due to a non-recurring cooperative endeavor with the Parish whereby the Sheriff provided \$250 towards the renovation of the 24th Judicial District Court Building in the prior year.

- Transfers in totaled \$100, a decrease of (\$123) due to less profits generated by the Commissary Sales Special Revenue Fund (due to jail being closed or partially closed), while transfers out totaled \$9,686. This is an increase of \$2,467 due to the addition of various capital projects – 1) \$2,000 went to the Communications Reserve Fund for the upgrade to our radio system, 2) \$4,150 went to the Buildings and Improvements Fund for a) an upcoming addition to the LASER hanger (\$1,500), b) a new 3rd District station (\$1,000), c) a new equipment room and tower in Grand Isle (\$650), and other projects (\$1,000), 3) \$500 was transferred to the Computer Equipment Fund to provide a reserve for upcoming upgrades and replacements to the Sheriff's PC's and servers, and 4) \$3,000 was transferred to the Group Health and Life Insurance Internal Service fund as a one-time cash infusion.

The Sheriff reported **three "major" funds** other than the General Fund for the year ended June 30, 2006.

The **Federal Grants Special Revenue Fund** had revenues and transfers in of \$2,867 and expenditures and transfers out of \$2,867. This fund tracks the revenues and costs associated with the Sheriff's major federal grants, such as the High Intensity Drug Trafficking Area (HIDTA) grant, the Community Policing (COPS) grants, and others received directly from the federal government.

The **Communications Reserve Capital Project Fund** accounts for the expenditures and revenues relating to the upgrade of our radio system into an interoperable multi-parish network. The project is being funded with various Homeland Security Grants passed-through the surrounding Parishes. During 2006, this fund had revenues and transfers in of \$4,916 and expenditures of \$2,669, leaving a current year surplus of \$2,247. The fund balance of \$8,200 is restricted for use on the project.

The **Buildings and Improvements Capital Project Fund** accounts for monies being set aside to address various capital needs. During 2006, this fund had revenues and transfers in of \$4,261 and expenditures of \$92. The fund balance of \$5,149 is restricted for various projects, including the construction of a new LASER helipad and hanger, a new 3rd District Station, a new radio room and tower in Grand Isle, among others.

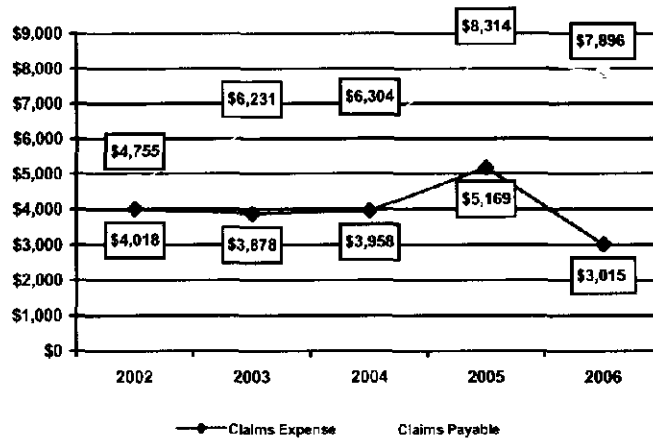
The Sheriff's **other governmental funds** recorded revenue of \$1,979, expenditures of \$2,714, and other financing sources (uses) of \$433. A major part of the revenue this year was recognized by the Local Law Enforcement and JAG Grants Special Revenue fund, which saw intergovernmental revenues of \$640. The Commissary Sales Special Revenue Fund saw sales of \$361, a decrease of (\$34) from the prior year. This decrease was caused by the closure of the jail after Katrina and the reopening in January 2006 at only 60 percent capacity. The next largest revenue was fines and forfeitures. \$321 was recognized in 2006, which is an increase of \$74. Interest income totaled \$216, an increase of \$81 over the prior year, due to rising interest rates. Finally, miscellaneous income totaled \$345, of which \$320 came from donations to the Sheriff to help deputies who lost their houses to Katrina.

Of the \$2,714 in expenditures, \$713 occurred in the Drug Enforcement Special Revenue Fund on vehicles and other law enforcement needs, \$277 was spent by the Commissary Sales Fund on purchases of goods for sales, \$597 was spent in the Computer Equipment Capital Project Fund on computers and servers, \$663 was spent in the Local Law Enforcement and JAG Grants Special Revenue Fund on grant projects, and \$203 was disbursed to deputies in relief aid. Fund balances, in the aggregate, totaled \$4,028. Of this total, \$456 remains in the Commissary Sales Special Revenue Fund, \$312 in the State Asset forfeiture Special Revenue Fund, \$121 in the Deputy Disaster Relief Special Revenue Fund, \$369 in the Drug Enforcement Special Revenue Fund, \$306 in the Project Income Special Revenue Fund, and \$2,011 was left in the Computer Equipment Capital Project Fund.

Proprietary Funds. The Sheriff maintains four internal service funds to account for its risk management activities. For the fiscal year ended June 30, 2006, these funds reported net assets of \$5,426, which is a net increase from the prior year of \$4,387. The two main funds are the Auto Loss and Professional Liability fund and the Group Health and Life Insurance fund. Since these internal service funds are primarily funded by charges to the Sheriff's governmental funds, they are eliminated when converting to the government-wide statements.

At June 30, 2006, the **Auto Loss and Professional Liability fund** had net assets of \$2,996, which is \$1,232 more than the prior year. Expenses for the year totaled \$3,015 and claims payable at year-end totaled \$7,896. As can be seen in the graph, this fund experienced a decrease in claims expense during the year (mostly due to Katrina closing the Parish down). Because of this decrease, the Auto Loss and General Liability recognized operating income of \$799 for the year. Loss reserves actually decreased by only (\$418).

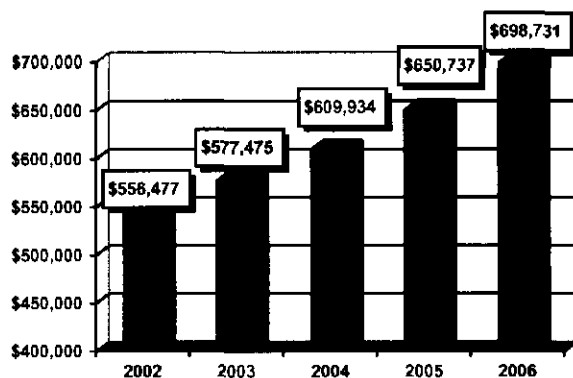
Auto Loss and General Liability
Claims Expense and Claims Payable
Last 5 years (in \$1,000's)



The **Group Health and Life Insurance fund** accounts for both employee and employer contributions to the plan. At June 30, 2006, this fund had net assets of \$2,087, which is \$3,118 more than the prior year. Expenses for the year totaled \$8,315 and claims payable at year-end totaled \$473. Claims expense decreased \$1,233 or 12.9 percent over the prior year. This decrease is a direct result of the loss of employees following Katrina as well as there being limited healthcare facilities available after the storm.

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 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. During FY 05/06, the Tax Collector fund received \$698,731 and disbursed \$681,890 to the various taxing bodies in the Parish. See the graph below for a recap of the tax collections over the past 5 years. Collections increased \$47,994. This increase is a net of various changes – 1) property taxes dropped (\$14,899) due to the reassessment after Katrina as well as lower collection rates, 2) sales taxes increased \$65,837 due to the post-Katrina boom in sales, and 3) fines and forfeitures dropped (\$2,523) as the courts were closed after the storm for months and then struggled to get up and running. These increases/decreases were realized by all participating taxing districts in the Parish.

**Tax Collector Fund Collections
Last 5 Years (in \$1,000's)**



The **Sheriff's Account** Agency Fund received \$7,893 in garnishments and judicial sales and disbursed \$8,517 to the applicable litigants, defendants, attorneys, and appraisers. These are decreases of (\$14,590) and (\$14,012), respectively. Again, the effects of Katrina can be seen in this fund (i.e., less garnishments and seizures after the Governor's Office moratorium and the depopulation of the area).

GENERAL FUND BUDGETARY HIGHLIGHTS

In response to changing conditions following Hurricane Katrina, the Sheriff's Office made several amendments to its original budget during the fiscal year ended June 30, 2006. Revenues of the General Fund were increased \$12,018 over the original budget. The largest changes were in property taxes (down (\$2,110)), sales taxes (up \$4,392), intergovernmental revenues (up \$7,835), service charges, fees, and commissions (up \$1,076), interest (up \$550) and miscellaneous income (up \$276). Property taxes dropped due to the reassessment for hurricane damages mandated by the State. Sales taxes and commissions were up due to the local economy booming in the post-Katrina recovery period. Intergovernmental revenues were up due to mainly to FEMA reimbursement claims. Interest was up due to higher interest rates and larger cash reserves. Finally, miscellaneous income was up due to a cooperative agreement whereby the Sheriff is reimbursed for providing security at a local mall in exchange for rent on one of our district offices.

Expenditures of the General Fund were increased \$4,772 over the original budget. Note C.2 provides a breakdown of the changes in expenditures by function/bureau. The main increases were:

- (\$1,477) decrease in salaries and benefits reflecting several things – a) a cut back in staffing of 150 positions due to losses of employees after the hurricane, b) an increase in overtime related to the storm, and c) an increase in hazard pay paid to deputies who worked the storm.
- (\$1,555) decrease in general operating expenditures due to a) a \$(500) drop in auto loss premiums, b) a \$(180) drop in professional liability insurance due to the loss of employees, c) a (\$125) drop in programs and activities due to cutbacks in youth and senior programs after the storm, and d) a (\$921) drop in prison-related costs as the jail was closed for four months after the hurricane.
- \$4,197 increase in materials and supplies relating to emergency purchases and damages relating to the hurricane.
- \$3,603 increase in capital outlay. \$1,807 of this was in the Finance Bureau to account for new emergency generators and a new satellite communications truck. The Fleet Bureau saw an increase of \$1,562 due to the purchase of new high-water vehicles to replace those damaged during the hurricane rescue effort.

Revenues and other sources (on a budgetary basis) came in \$1,479 or 1.4 percent over the final budget. Expenditures and other uses were \$7,903 or 7.9 percent under the final budget. The main overage in the revenues came in intergovernmental revenues due to additional FEMA claims. The largest under budget expenditure items were seen in:

- The Executive Bureau, where salaries and benefits were under by \$222 due to continuing losses of personnel and general operating expenditures were under \$100,
- The Finance and Administrative Bureau, where salaries and benefits were under by \$615, general operating expenditures were under by \$888 (primarily in repairs and maintenance), and capital outlay was under by \$896 (primarily in buildings and improvements),
- The Fleet Bureaus, where capital outlay was \$459 under budget due to delays in purchasing vehicles,
- The Revenue and Taxation Bureau, where salaries and benefits were under by \$230 and general operating expenditures were \$385 under budget due to delays in a computer software rewrite projects for the tax collection system,
- The Operations Bureau, where salaries and benefits were \$1,196 under budget due to losses in employees,
- The Special Operations Bureau, where salaries and benefits were \$327 under budget due to losses and reassignments of employees,
- The Technical Services Bureau, where salaries and benefits were \$608 under budget due to losses and reassignments of employees and general operating expenditures were \$105 under,
- The Criminal Investigations Bureau, where salaries and benefits were \$82 under budget due to losses and reassignments of employees,
- The Corrections Bureau, where salaries and benefits were \$198 under budget due to losses in employees and general operating expenditures were \$220 under budget due to limited capacity of jail.

Most of the savings in salaries and benefits were caused by losses of employees in the months following the storm (approximately 13 percent of the staff).

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Sheriff's Office's investment in capital assets for its governmental activities as of June 30, 2006 amounts to \$27,413 (net of accumulated depreciation). This investment in capital assets includes land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure. The Sheriff's Office's investment in capital assets increased by \$1,580, or 5.8 percent, this year.

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

- \$1,935 was spent on equipment, primarily computers and generators.
- \$2,946 was spent on new vehicles, keeping with the Sheriff's policy of rotating the fleet every 4 years. In addition, several new high-water emergency vehicles were purchased along with boats and high-water trucks for the Districts.
- \$3,075 was spent on construction in progress, primarily related to the PR25 Radio Upgrade project,
- \$5,564 was recognized as depreciation expense.

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

	Governmental Activities	
	2006	2005
Land	\$ 56	\$ 56
Buildings	13,632	9,563
Equipment and furniture	2,432	2,125
Vehicles and heavy equipment	8,136	8,659
Infrastructure	82	97
Construction in progress	3,075	5,156
Total	\$ 27,413	\$ 25,656

Additional information on the Sheriff's Office's capital assets can be found in Note D.5 on pages 66 and 67.

Long-term Debt. Keeping with the Sheriff's longstanding policy of funding operations currently, at year-end, the Sheriff had no long-term debt other than compensated absences and a one-time Community Disaster Loan payable. The liability for compensated absences at June 30, 2006 was \$1,181, which is a decrease of (\$15) (or 1.3 percent) from the prior year. The Community Disaster Loan was applied for in the wake of Hurricane Katrina as local governments were struggling to find operating revenues. With the Parish evacuated, revenues from taxes and service charges were nonexistent at first. The Sheriff was approved for a loan not to exceed \$22,602 at a rate of 2.69 percent. \$6,000 was draw down against this loan and is payable at June 30, 2006 along with accrued interest of \$68. The loan and interest are due and payable no later than December 19, 2010.

State statutes limit the amount of general obligation debt a governmental unit may issue to 10 percent of its total assessed valuation. The current debt limit for the Sheriff's Office is \$303,046. The Sheriff has no outstanding debt subject to this limitation.

Additional information on the Sheriff's Office's long-term debt can be found in Note D.7 on pages 70 and 71 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The unemployment rate for the Parish of Jefferson is currently 5.4 percent, which is 1.3 percent higher than it was a year ago. This data has fluctuated post-Katrina due to uncertainties in the true population.
- Inflationary trends in the region compare favorably to national indices.
- The ad valorem millage rate levied for the 2006 (next year's) tax roll was 8.28 mills. Thus, property tax revenues in 06/07 are expected to remain at or above \$19,300. The damage assessments are expected to go away over the next 2 to 3 years.
- Prior to Hurricane Katrina, sales tax collections were expected to continue being sluggish, although collections were expected to show a slight increase. Since the post-Katrina retail boom, a 15 percent increase was projected and budgeted for sales taxes and related commissions in 06/07. While it is uncertain how long this trend will continue, we currently anticipate at least 2 to 3 years of above average tax collections.

All of these factors were considered in preparing the Sheriff's Office's budget for the 06/07 fiscal year.

OTHER POTENTIALLY SIGNIFICANT MATTERS

On August 29, 2005, **Hurricane Katrina** struck the Mississippi Gulf Coast and the New Orleans Metropolitan area, which includes Jefferson Parish and the area serviced by the Sheriff. While widespread devastation occurred, the Parish of Jefferson was spared the worst of the storm. Flooding occurred in various low-lying neighborhoods throughout Jefferson Parish, but nothing on the scale seen in surrounding Parishes. The Parish was under an evacuation order for most of September 2005. During this time, the Sheriff provided law-enforcement and rescue services throughout the region, including New Orleans, Plaquemines, and St. Bernard Parishes.

On September 24, 2005, **Hurricane Rita** hit the western side of the State of Louisiana; however, the tidal surge brought in by the storm affected the Towns of Lafitte and Grand Isle on the southern end of Jefferson Parish. Again, the Sheriff's Office was called into action to provide law-enforcement and emergency/rescue services in the affected areas.

Before, during and after the storms, the Sheriff incurred various emergency expenses (primarily payroll and emergency supplies). Also, several facilities owned or operated by the Sheriff received storm damage. The effects of the storm on operations can be seen throughout this discussion and analysis (higher overtime costs, lower salaries due to losses in staff, emergency supplies purchased and capital outlay for future events). While the total costs are not yet known, the Sheriff currently has approximately \$11,211 in claims filed with the Federal Emergency Management Agency (FEMA) for labor (i.e., overtime), equipment, supplies and facility damages. The total amount of claims may ultimately be more or less than the amount noted due to the uncertainties involved at this time. It is expected that most of these costs will be covered by insurance or reimbursed by FEMA under the disaster declaration.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Sheriff's Office's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Newell Normand, Chief Deputy/Comptroller, 1233 Westbank Expressway, Harvey, LA 70058.

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BASIC FINANCIAL STATEMENTS

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

**STATEMENT OF NET ASSETS
JUNE 30, 2006**

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 11,466,688
Investments	65,806,603
Receivables (net of allowance for uncollectibles)	21,422,938
Internal balances	-
Inventories	42,938
Prepays	-
Other assets	124,426
Capital assets (net of accumulated depreciation)	
Land	55,550
Buildings	13,631,609
Furniture and equipment	2,432,829
Vehicles and heavy equipment	8,136,054
Infrastructure	81,544
Construction in progress	3,075,703
TOTAL ASSETS	<u>126,276,882</u>
LIABILITIES	
Accounts payable and other current liabilities	2,101,484
Accrued salaries and deductions	1,964,439
Matured bonds and interest payable	-
Claims and judgments payable	8,369,229
Due to taxing bodies and others	117,401
Unearned revenue	203,026
Noncurrent liabilities:	
Due within one year	1,180,803
Due in more than one year	6,068,098
TOTAL LIABILITIES	<u>20,004,480</u>
NET ASSETS	
Invested in capital assets, net of related debt	27,413,289
Restricted for:	
Debt service	-
Claims and judgments	5,426,417
Other	-
Unrestricted	73,432,696
TOTAL NET ASSETS	<u>\$ 106,272,402</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2006

FUNCTION/BUREAU	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	PRIMARY GOVERNMENTAL ACTIVITIES
Primary Government					
Governmental Activities:					
Public Safety:					
Executive	\$ 3,057,836	\$ 135,521	\$ 227,856	\$ -	\$ (2,694,459)
Finance and Administrative	18,319,826	6,382,163	1,012,084	5,522,790	(5,402,789)
Fleet	10,658,559	698,656	25,517	-	(9,934,386)
Revenue & Taxation	2,547,156	78,906	39,980	-	(2,428,270)
Operations	16,640,961	38,986	8,332,838	-	(8,269,137)
Special Operations	5,342,657	47,771	460,600	-	(4,834,286)
Technical Services	8,467,927	721,040	603,230	32,576	(7,111,081)
Internal Management	1,754,030	-	57,026	-	(1,697,004)
Criminal Investigations	7,678,012	538,082	649,388	-	(6,490,542)
Special Investigations	5,540,266	-	173,834	-	(5,366,432)
Narcotics	2,444,922	1,663	2,837,841	-	394,582
Corrections	14,297,314	1,697,908	483,077	-	(12,116,329)
Non-departmental	263,108	-	-	-	(263,108)
Interest on long-term debt	68,098	-	-	-	(68,098)
Unallocated	-	-	-	-	-
Total governmental activities	\$ 97,080,672	\$ 10,340,696	\$ 14,903,271	\$ 5,555,366	(66,281,339)

GENERAL REVENUES:

Taxes	
Property taxes	17,816,131
Sales taxes	23,389,727
Intergovernmental - unrestricted	
State Revenue Sharing	1,271,072
Video Poker Allocation	2,466,059
Commissions	
Commissions on tax collections	41,109,203
Charges for Services	
Court Attendance	204,000
Rentals	44,830
Unrestricted interest	2,830,885
Miscellaneous	
Gain (loss) on disposal of capital assets	456,954
Subrogations	501,968
Other	748,603
EXTRAORDINARY ITEMS	
Insurance proceeds (net)	650,000
TRANSFERS IN (OUT)	-

TOTAL GENERAL REVENUE AND TRANSFERS 91,489,432

CHANGE IN NET ASSETS 25,208,093

NET ASSETS

Beginning of year 81,064,309

End of year \$ 106,272,402

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2006

	GENERAL	FEDERAL GRANTS	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and cash equivalents	\$ 1,826,581	\$ -	\$ -	\$ -	\$ 558,365	\$ 2,384,946
Share of pooled assets - general pool	40,156,460	-	5,848,857	5,180,389	3,569,848	54,755,554
Investments	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles)	23,966,905	747,019	2,616,926	-	92,415	27,423,265
Due from other funds	841,682	-	-	-	52,657	894,339
Inventories	-	-	-	-	42,938	42,938
Other assets	210	-	-	-	-	210
TOTAL ASSETS	\$ 66,791,838	\$ 747,019	\$ 8,465,783	\$ 5,180,389	\$ 4,316,223	\$ 85,501,252
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 1,442,910	\$ 28,345	\$ 265,983	\$ 31,644	\$ 158,071	\$ 1,926,953
Accrued payroll and deductions	1,964,439	-	-	-	-	1,964,439
Due to other funds	-	718,648	-	-	6,589	725,237
Due to taxing bodies and others	-	-	-	-	-	-
Deferred revenue	79,950	-	-	-	123,076	203,026
Claims and judgments payable	-	-	-	-	-	-
TOTAL LIABILITIES	3,487,299	746,993	265,983	31,644	287,736	4,819,655
Fund Balances						
Reserved for:						
Inventory	-	-	-	-	42,938	42,938
Encumbrances	6,027,313	-	-	-	5,391	6,032,704
Construction	-	-	8,199,800	5,148,745	2,077,802	15,426,347
Unreserved, reported in:						
General Fund	57,277,226	-	-	-	-	57,277,226
Special Revenue Funds	-	26	-	-	1,902,356	1,902,382
Capital Project Funds	-	-	-	-	-	-
TOTAL FUND BALANCES	63,304,539	26	8,199,800	5,148,745	4,028,487	80,681,597
TOTAL LIABILITIES AND FUND BALANCES	\$ 66,791,838	\$ 747,019	\$ 8,465,783	\$ 5,180,389	\$ 4,316,223	\$ 85,501,252

The accompanying notes are an integral part of this statement.

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

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2006**

Amounts reported for governmental activities in the Statement of Net Assets (page 34) are different because:

Total Fund Balances at June 30, 2006 - Governmental Funds (page 36)		\$ 80,681,597
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$76,984,380 and the accumulated depreciation is \$49,571,091.		27,413,289
Internal service funds are used by management to charge the costs of insuring risks (i.e., self-insurance) to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		5,426,417
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities at year-end consist of:		
Compensated absences	\$ 1,180,803	
Disaster loan payable	<u>6,068,098</u>	<u>(7,248,901)</u>
Total Net Assets of Governmental Activities at June 30, 2006 (page 34)		<u>\$ 106,272,402</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

	GENERAL	FEDERAL GRANTS	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Taxes						
Ad valorem taxes	\$ 17,816,131	\$ -	\$ -	\$ -	\$ -	\$ 17,816,131
Sales and use taxes	23,389,727	-	-	-	-	23,389,727
Intergovernmental	21,719,133	2,822,188	2,616,927	-	720,338	27,878,586
Service charges, fees, and commissions	44,844,677	-	-	-	376,745	45,221,422
Fines and forfeitures	-	-	-	-	321,201	321,201
Interest	1,711,462	-	299,116	110,915	215,760	2,337,253
Miscellaneous	2,463,208	42,031	-	-	344,845	2,850,084
TOTAL REVENUES	111,944,338	2,864,219	2,916,043	110,915	1,978,889	119,814,404
EXPENDITURES						
Current						
Public Safety						
Executive	3,010,166	-	-	-	47,225	3,057,391
Finance and Administrative	15,493,622	478,267	2,669,198	91,755	662,578	19,395,420
Fleet	10,623,125	-	-	-	-	10,623,125
Revenue & Taxation	2,504,962	-	-	-	-	2,504,962
Operations	16,444,169	-	-	-	-	16,444,169
Special Operations	6,102,324	151,791	-	-	-	6,254,115
Technical Services	8,338,882	-	-	-	-	8,338,882
Internal Management	1,459,875	-	-	-	-	1,459,875
Criminal Investigations	7,567,785	-	-	-	-	7,567,785
Special Investigations	2,338,396	2,237,314	-	-	926,807	5,502,517
Narcotics	2,860,135	-	-	-	-	2,860,135
Corrections	13,802,415	-	-	-	277,047	14,079,462
Non-departmental	59,708	-	-	-	203,400	263,108
Capital outlay						
Public Safety						
Finance and Administrative	-	-	-	-	597,092	597,092
TOTAL EXPENDITURES	90,605,564	2,867,372	2,669,198	91,755	2,714,149	98,948,038
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,338,774	(3,153)	246,845	19,160	(735,260)	20,866,366
OTHER FINANCING SOURCES (USES)						
Transfers in	100,000	3,153	2,000,000	4,150,000	533,235	6,786,388
Transfers out	(9,686,388)	-	-	-	(100,000)	(9,786,388)
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(9,586,388)	3,153	2,000,000	4,150,000	433,235	(3,000,000)
EXTRAORDINARY ITEMS						
Proceeds from disaster loans	6,000,000	-	-	-	-	6,000,000
Claims and judgments	1,250,000	-	-	-	-	1,250,000
NET CHANGE IN FUND BALANCES	19,002,386	-	2,246,845	4,169,160	(302,025)	25,116,366
FUND BALANCES						
Beginning of year	44,302,153	26	5,952,955	979,585	4,330,512	55,565,231
End of year	\$ 63,304,539	\$ 26	\$ 8,199,800	\$ 5,148,745	\$ 4,028,487	\$ 80,681,597

The accompanying notes are an integral part of this statement.

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

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2006**

Amounts reported for governmental activities in the Statement of Activities (page 35) are different because:

Net change in fund balances - total governmental funds (page 38) \$ 25,116,366

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. 2,392,213

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets. (635,141)

In the Statement of Activities, certain operating expenses, such as compensated absences (i.e., sick and annual leave), are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually *paid*). This year, sick and annual leave used exceeded the amounts earned by \$14,905. 14,905

The issuance of long-term debt (e.g., disaster loans payable) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items. (6,000,000)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (68,098)

Internal service funds are used by management to charge the costs of risk management activities (i.e., self-insurance) to individual funds. The net revenue (loss) of the internal service funds are reported with governmental activities. 4,387,848

Change in Net Assets of Governmental Activities (page 35) \$ 25,208,093

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2006

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Ad valorem taxes	\$ 17,816,131	\$ -	\$ 17,816,131	\$ 18,195,250	\$ (379,119)	\$ 20,305,250
Sales and use taxes	23,389,727	(729,490)	22,660,237	22,696,600	(36,363)	18,305,100
Intergovernmental	21,719,133	-	21,719,133	19,731,000	1,988,133	11,896,250
Service charges, fees, and commissions	44,844,677	(941,356)	43,903,321	44,242,900	(339,579)	43,167,400
Fines and forfeitures	-	-	-	-	-	-
Interest	1,711,462	-	1,711,462	1,400,000	311,462	850,000
Miscellaneous	2,463,208	-	2,463,208	2,528,500	(65,292)	2,252,500
TOTAL REVENUES	111,944,338	(1,670,846)	110,273,492	108,794,250	1,479,242	96,776,500
EXPENDITURES						
Current						
Public Safety						
Executive	3,010,166	31,877	3,042,043	3,373,650	331,607	3,185,500
Finance and Administrative	15,493,622	75,935	15,569,557	17,951,200	2,381,643	13,847,900
Fleet	10,623,125	1,211,984	11,835,109	12,492,350	657,241	10,435,800
Revenue & Taxation	2,504,962	(13,044)	2,491,918	3,144,850	652,932	3,022,400
Operations	16,444,169	(79,637)	16,364,532	17,635,825	1,271,293	15,223,055
Special Operations	6,102,324	(478,913)	5,623,411	6,137,235	513,824	5,652,975
Technical Services	8,338,882	(22,112)	8,316,770	9,247,500	930,730	8,134,050
Internal Management	1,459,875	(2,803)	1,457,072	1,821,650	364,578	1,891,950
Criminal Investigations	7,567,785	22,246	7,590,031	7,796,750	206,719	8,576,050
Special Investigations	2,338,396	27,788	2,366,184	2,434,750	68,566	2,847,800
Narcotics	2,860,135	18,910	2,879,045	2,987,300	108,255	3,377,350
Corrections	13,802,415	30,229	13,832,644	14,237,570	404,926	18,293,750
Non-departmental	59,708	(37)	59,671	69,750	10,079	69,750
TOTAL EXPENDITURES	90,605,564	822,423	91,427,987	99,330,380	7,902,393	94,558,330
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,338,774	(2,493,269)	18,845,505	9,463,870	9,381,635	2,218,170
OTHER FINANCING SOURCES (USES)						
Transfers in	100,000	-	100,000	100,000	-	222,750
Transfers out	(9,686,388)	-	(9,686,388)	(9,750,000)	63,612	(1,100,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(9,586,388)	-	(9,586,388)	(9,650,000)	63,612	(877,250)
EXTRAORDINARY ITEMS						
Proceeds from disaster loan	6,000,000	-	6,000,000	6,000,000	-	-
Claims and judgments	1,250,000	-	1,250,000	1,250,000	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	19,002,386	(2,493,269)	16,509,117	7,063,870	9,445,247	1,340,920
FUND BALANCE						
Beginning of year	44,302,153	(6,303,358)	37,998,795	37,351,423	647,372	31,438,223
End of year	\$ 63,304,539	\$ (8,796,627)	\$ 54,507,912	\$ 44,415,293	\$ 10,092,619	\$ 32,779,143

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

FEDERAL GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

	PRIOR YEARS ACTUAL	CURRENT YEAR ACTUAL	GRANT TO DATE ACTUAL	GRANT BUDGET	OVER (UNDER)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,192,230	2,822,188	7,014,418	10,258,270	(3,243,852)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	42,031	42,031	50,000	(7,969)
TOTAL REVENUES	<u>4,192,230</u>	<u>2,864,219</u>	<u>7,056,449</u>	<u>10,308,270</u>	<u>(3,251,821)</u>
EXPENDITURES					
Public Safety					
Current					
Executive	-	-	-	-	-
Finance & Administrative	172,360	478,267	650,627	666,182	(15,555)
Fleet	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-
Operations	-	-	-	-	-
Special Operations	-	151,791	151,791	150,000	1,791
Technical Services	-	-	-	-	-
Internal Management	-	-	-	-	-
Criminal Investigations	-	-	-	-	-
Special Investigations	4,019,870	2,237,314	6,257,184	9,492,629	(3,235,445)
Narcotics	-	-	-	-	-
Corrections	-	-	-	-	-
Non-departmental	-	-	-	-	-
TOTAL EXPENDITURES	<u>4,192,230</u>	<u>2,867,372</u>	<u>7,059,602</u>	<u>10,308,811</u>	<u>(3,249,209)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(3,153)</u>	<u>(3,153)</u>	<u>(541)</u>	<u>(2,612)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	3,153	3,153	541	2,612
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>3,153</u>	<u>3,153</u>	<u>541</u>	<u>2,612</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
Beginning of year		26	26		
End of year		<u>\$ 26</u>	<u>\$ 26</u>		

The accompanying notes are an integral part of this statement.

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

**PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2006**

	<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</u>
ASSETS	
Cash and cash equivalents	\$ 1,630,733
Share of pooled assets - general pool	342,958
Investments	11,792,184
Receivables (net of allowance for uncollectibles)	70,843
Due from other funds	-
Other assets	124,216
TOTAL ASSETS	<u>13,960,934</u>
LIABILITIES	
Accounts payable and other current liabilities	57,315
Due to other funds	107,973
Claims and judgements payable	8,369,229
TOTAL LIABILITIES	<u>8,534,517</u>
NET ASSETS	
Restricted for:	
Claims and judgments	5,426,417
Unrestricted	-
TOTAL NET ASSETS	<u>\$ 5,426,417</u>

The accompanying notes are an integral part of this statement.

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

**PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2006**

	GOVERNMENTAL ACTIVITIES <u>INTERNAL SERVICE</u>
OPERATING REVENUES	
Service Charges	
Premiums	\$ 11,704,017
Miscellaneous	519,996
TOTAL OPERATING REVENUES	<u>12,224,013</u>
OPERATING EXPENSES	
Claims and judgments	8,653,672
Administrative expenses	548,765
Premiums	2,110,264
Miscellaneous	17,096
TOTAL OPERATING EXPENSES	<u>11,329,797</u>
OPERATING INCOME (LOSS)	<u>894,216</u>
NONOPERATING REVENUES	
Interest	<u>493,632</u>
INCOME (LOSS) BEFORE TRANSFERS	1,387,848
OPERATING TRANSFERS IN	3,000,000
OPERATING TRANSFERS OUT	-
CHANGE IN NET ASSETS	<u>4,387,848</u>
NET ASSETS	
Beginning of year	1,038,569
End of year	<u>\$ 5,426,417</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2006

	<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Premiums received from employer	\$ 10,293,121
Premiums received from employees	1,365,870
Premiums received from retirees and others	48,819
Receipts from subrogations	176,996
Claims refunds received	343,000
Claims and judgments paid	(9,406,169)
Administrative fees paid	(517,536)
Insurance premiums paid	(2,014,639)
Miscellaneous expenses paid	(17,096)
Amounts paid to other funds	(666,945)
Amounts received from other funds	649,817
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>255,238</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in	3,000,000
Transfers out	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>3,000,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of investments	(43,477,274)
Maturities of investments	39,023,535
Interest received	480,409
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(3,973,330)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(718,092)
CASH AND CASH EQUIVALENTS	
Beginning of year	2,691,783
End of year	<u>\$ 1,973,691</u>
RECONCILIATION TO STATEMENT OF NET ASSETS	
Cash and cash equivalents	\$ 1,630,733
Share of pooled assets - general pool	342,958
TOTAL	<u>\$ 1,973,691</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ 894,216
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Add back write-offs to bad debt	-
(Increase) decrease in assets:	
accounts receivable	3,793
due from other funds	606,763
other assets	95,625
Increase (decrease) in liabilities:	
accounts payable	54,315
due to other funds	(623,891)
claims payable	(775,583)
Net adjustments	<u>(638,978)</u>
Net cash provided (used) by operating activities	<u>\$ 255,238</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES	
Decrease in accounts receivable due to write-off of bad debt	\$ -
Effect on income for charges to bad debt expense	-
	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

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

**FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2006**

	<u>AGENCY FUNDS</u>
ASSETS	
Cash and cash equivalents	\$ 2,317,252
Share of pooled assets - general pool	117,401
Share of pooled assets - bureau pool	56,398,320
TOTAL ASSETS	<u><u>58,832,973</u></u>
LIABILITIES	
Accounts payable	-
Due to other funds	61,129
Due to taxing bodies and others	58,771,844
TOTAL LIABILITIES	<u><u>58,832,973</u></u>
NET ASSETS	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this statement.

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2006

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
HARVEY, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2006

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

2. Description of Activities

As the Chief Executive Officer of the Law Enforcement District of the Parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the Parish through the establishment of community policing details, neighborhood watch programs, anti-drug abuse and other programs. The Sheriff also administers the parish jail and correctional facilities and 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, sportsman licenses, fines, costs and bond forfeitures imposed by the local district courts.

3. Government-wide and Fund Financial Statements

Government-wide Financial Statements

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

The statement of activities demonstrates the degree to which the direct expense of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for the governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements of the Sheriff. Funds are used by the Sheriff to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The funds of the Sheriff are classified into three categories: *governmental, proprietary and fiduciary*. Each category, in turn, is divided into separate "fund types".

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

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

The *Federal Grants Special Revenue Fund* accounts for those federal grants received directly from the federal government and for those grants not accounted for in any other fund. The grants accounted for includes COPS, TSA Canine, and Gulf Coast High Intensity Drug Trafficking Area (HIDTA) grants.

The *Communications Reserve Capital Project Fund* accounts for the proceeds of the Homeland Security Grant Program (HSGP) received from the U.S. Department of Justice via the City of New Orleans and the Jefferson Parish Council. The funds are being expended on the Region 1 Interoperability Project.

The *Buildings & Improvements Capital Project Fund* accounts for monies set aside from the General Fund for capital improvements to Sheriff's Office buildings and facilities.

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. *Agency funds* generally are used to account for assets that the Sheriff holds on behalf of others as their agent. The Tax Collector fund holds funds, such as taxes, cash bonds, fees, etc., due to taxing bodies and others. The Sheriff's Account accounts for collections and distributions related to civil suits, sales, successions, garnishments and redemptions. The Inmate Deposit Fund is used to account for individual prisoner account balances while in custody of the Jefferson Parish Correctional Center. The Property and Evidence Fund is used as a depository for funds seized in connection with arrest for narcotics violations. The Parish Details Fund is used to account for money on deposit from the Parish of Jefferson to pay for details worked by Sheriff's Office deputies at various Parish facilities.

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* on the Statement of Activities include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and related commissions.

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

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

Those revenues susceptible to accrual are state revenue sharing, intergovernmental 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.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

5. Assets, Liabilities, and Net Assets or Equity

A. Cash and Investments

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

In accordance with GASB Statement No. 31, investments are generally stated at fair value. Money market investments that have a remaining maturity at time of purchase of one year or less are not stated at fair value but are stated at 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.

B. 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
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

C. Interfund Receivables/Payables

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

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

D. Inventories

The 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. It is management's opinion that the inventory of such materials and supplies at June 30, 2006 would not be material to the financial statements.

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

E. Prepays

Payments made to vendors for services that will benefit periods beyond June 30, 2006, are recorded as prepaid items in both the government-wide and fund financial statements.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the Sheriff as assets with an initial, individual cost of more than \$1,000 (except for electronic equipment, which is capitalized 100 percent) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

G. Compensated Absences

It is the Sheriff's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since it is the Sheriff's policy to not pay any amounts when employees separate from service to the Sheriff. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In accordance with GASB Statement No. 16, an additional liability is recorded for salary related payments associated with the future payment of compensated absences.

H. Long-term Obligations

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

I. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use. Designated fund balances represent tentative plans for future use of financial resources that are subject to change.

J. Use of Estimates

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

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

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$2,392,213 difference are as follows:

Capital outlay	\$	7,956,548
Depreciation expense		(5,564,335)

Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets - governmental activities</i>	\$	2,392,213

Another element of that reconciliation states that "The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets." The details of this \$(635,141) difference are as follows:

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

**NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(CONTINUED)**

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

Cost of assets disposed of during the year	\$ (4,385,153)
Accumulated depreciation on assets disposed of	<u>3,750,012</u>
Net adjustment to increase (decrease) <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets - governmental activities</i>	<u><u>\$ (635,141)</u></u>

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Budgetary Information

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

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.

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 or liabilities.

In accordance with the Louisiana Local Government Budget Act (LSA-RS 39:1301), the procedures used by the Sheriff in establishing the budgetary data in the financial statements include public notices of the proposed budget, public inspections and hearings. The budget is then legally adopted by the Sheriff through a formal implementation letter. All amendments to the budget must also be approved by the Sheriff. Budgeted amounts included in the accompanying statements are as originally adopted or as finally amended by the Sheriff as of June 23, 2006.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

2. Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations throughout the year, the final being made on June 23, 2006. The most significant of the changes made are described below:

Revenues of the General Fund increased by \$12,017,750. The largest changes were seen in ad valorem taxes (down by \$2,110,000), sales taxes (up \$4,391,500), intergovernmental revenues (up by \$7,834,750), services charges, fees and commissions (up by \$1,075,500), interest (up by \$550,000) and miscellaneous income (up \$276,000). The property taxes decreased due to the Governor allowing the Assessor's Office to reassess property in the Parish at "hurricane-damaged values" and to apply the damages to the entire calendar year. The result was a drop in the total levy by nearly 6 percent. Sales taxes and service charges, fees and commissions increased due to the local economy rebounding after Hurricanes Katrina and Rita. The Parish of Jefferson is the wholesale and retail leader in the area in providing goods towards rebuilding the New Orleans Metropolitan area. Intergovernmental revenues increased due primarily to an increase in FEMA disaster assistance received or applied for after the hurricanes (approximately \$7,929,000, offset by a decrease in State Supplemental Pay of \$457,250 due to losses of eligible employees. Video Poker drove this category up by \$590,000 as the New Orleans area casinos were closed in the aftermath of the hurricanes and video poker became the only means of gaming. Services charges and commissions went up \$4,945,000 due to increases in sales tax collections (see above explanation). This amount was offset by decreases in Other Commissions of \$1,710,000, Civil and Criminal Fees of \$736,500, Housing State Prisoners of \$530,000, and Feeding and Keeping of Prisoners of \$835,000. These decreases were caused by the hurricanes as the Parish Courts and the Parish Correctional Center were closed for months after the storms. Interest increased by \$550,000 due to rising rates (approximately 5.25 at year end). Finally, miscellaneous income was up due to insurance claims on building damage caused by the storms.

Expenditures of the General Fund were increased by \$4,772,050. A breakdown by bureau follows:

Fund/Bureau	Original Budget	Amendments	Final Budget
General Fund			
Executive	\$ 3,185,500	\$ 188,150	\$ 3,373,650
Finance and Administrative	13,847,900	4,103,300	17,951,200
Fleet	10,435,800	2,056,550	12,492,350
Revenue and Taxation	3,022,400	122,450	3,144,850
Operations	15,223,055	2,412,770	17,635,825
Special Operations	5,652,975	484,260	6,137,235
Technical Services	8,134,050	1,113,450	9,247,500
Internal Management	1,891,950	(70,300)	1,821,650
Criminal Investigations	8,576,050	(779,300)	7,796,750
Special Investigations	2,847,800	(413,050)	2,434,750
Narcotics	3,377,350	(390,050)	2,987,300
Corrections	18,293,750	(4,056,180)	14,237,570
Non-Departmental	69,750	0	69,750
Total	<u>\$ 94,558,330</u>	<u>\$ 4,772,050</u>	<u>\$ 99,330,380</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The \$188,150 increase in the Executive Bureau's expenditures was the result of a \$17,900 increase in salaries and benefits due to hurricane-related overtime and a \$260,000 increase in material and supplies to account for hurricane-related items, offset by a decrease of (\$125,000) in community programs.

The \$4,103,300 increase to the Finance Bureau's expenditures was the result of several changes: 1) a decrease of \$320,000 in salaries and benefits, primarily due to cutbacks in off-duty details in the months after the hurricanes, 2) an increase of \$105,950 in general operating expenditures, primarily in utilities, 3) an increase of \$2,506,000 in materials and supplies - primarily hurricane-related, and 4) an increase of \$1,807,750 in capital outlay due to projects on various buildings and improvements - primarily emergency generators and vehicles.

The \$2,056,550 increase in Fleet was the result of 1) a \$166,750 increase in salaries and benefits relating to hurricane-related overtime, 2) a decrease in general operating expenditures of (\$497,000) due to a reduction in auto premiums charged by the self-insurance fund, 3) an increase of \$825,000 in material and supplies due to the hurricanes, and 4) an increase of \$1,561,800 in capital outlay to account for 20 new high-water emergency and rescue vehicles purchased after the storms.

The increase of \$2,412,770 in the Operations Bureau is due mainly to hurricane-related overtime and hazard pay.

The Special Operations Bureau budget increased by \$484,260. Of this amount, \$448,000 was related to hurricane-related materials and supplies. Additional increases were seen in capital outlays as new boats and high-water trucks were purchased.

The increase of \$1,113,450 seen in Technical Services was primarily the result of hurricane-related overtime.

The decreases seen in Criminal Investigations, Special Investigations, and Narcotics were the result of cutbacks in personnel and the freezing of overtime in the wake of the hurricanes. Due to shortages in the patrol and traffic divisions, many detectives were reassigned from the Investigations Bureau to help out in patrol. This condition lasted throughout most of the fiscal year.

The Corrections Bureau budget decreased \$4,056,180 due to the hurricanes. This Bureau lost approximately 25 percent of its workforce in the aftermath of the storms. Because of the lack of personnel, as well as the lack of medical facilities, the Correctional Center was closed after Hurricane Katrina for four months. The prisoners were taken into the State's Department of Corrections until the JPCC reopened on January 1, 2006. To this date, the JPCC is only operating at about 60 percent of capacity because of continuing staffing shortages. The result was a drop in salaries and benefits of (\$3,102,750) and a drop in prison-related costs (i.e., food) of (\$939,600).

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Other Financing Sources (Uses) changed by (\$8,772,750). Operating transfers out increased \$8,650,000 to provide additional transfers to various capital project funds. \$2,000,000 was transferred to the Radio Communications Reserve Capital Projects fund as the Sheriff's Office gears up for a radio equipment upgrade. \$4,150,000 was placed into a Buildings and Improvements Capital Project Fund for future construction of facilities (new LASER hanger and other buildings). \$500,000 was transferred to the Computer Equipment Capital Projects Fund. This fund will be used to buy new computers as needed. Finally, a one-time \$3,000,000 transfer was made to the Group Health Self-Insurance Fund to provide financial stability to the fund.

Extraordinary Items recognized during the year include \$6,000,000 in community disaster loan proceeds and \$1,250,000 in insurance proceeds for building and contents coverage.

The end result of the above noted changes was to increase the originally budgeted surplus of \$1,340,920 to a surplus of \$7,063,870.

3. Expenditures in Excess of Appropriations

None of the Sheriff's funds with annual budgets exceeded appropriations on a budgetary basis during the year.

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

The Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General Fund presents a comparison of the legally adopted budget with actual data on the budgetary basis. Since accounting principles on the budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other sources over expenditures and other uses for the year ended June 30, 2006, is presented below.

		General
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$	16,509,117
Basis Differences		
To adjust for accrual of sales taxes		1,670,846
To adjust expenditures for unpaid invoices		(988,842)
To adjust expenditures for payroll accrual		(105,734)
Timing Differences		
To adjust for encumbrances		1,916,999
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP) basis	\$	19,002,386

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

5. Reconciliation of Budgetary Basis to GAAP Basis of Accounting for Special Revenue Funds

While none of the Special Revenue Funds that adopt annual budgets are presented as a "major fund", the same differences exist between the actual data on a GAAP basis and actual data on the budgetary basis. A reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other sources over expenditures and other uses for the year ended June 30, 2006, is presented below.

		Special Revenue
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis) - Non-Major Special Revenue Funds	\$	281,460
Basis Differences		
To adjust expenditures for unpaid invoices		(1,028)
Timing Differences		
To adjust for encumbrances		2,241
Entity Differences		
To record excess of revenues and other sources over expenditures and other uses for non-budgeted funds		(595,598)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP) basis - All Special Revenue Funds	\$	(312,925)

6. Negative Net Assets/Deficit Fund Balances

At June 30, 2006, none of the Sheriff's funds had negative assets or deficit fund balances. The Group Health and Life Insurance Internal Service Fund would have had negative net assets of \$(912,911) if not for a \$3,000,000 one-time cash infusion from the General Fund. This fund has been experiencing operating losses for the past few years as premiums have been unable to keep up with rising healthcare costs. The employer premiums were raised \$30 per employee per month effective July 1, 2005 in order to provide additional funding. The Sheriff has also contracted with a consultant to help evaluate the costs of the plan and to develop future funding and benefit plans. Between the new rates and the cash infusion, the fund is now financially stable.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE D - DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

1. Deposits with Financial Institutions and Investments

Deposits with Financial Institutions

The deposits at June 30, 2006, consisted of the following:

	Cash	Certificates of Deposit	Other	Total
Deposits in Bank Accounts per Balance Sheet	\$ 63,212,406	\$ 0	\$ 0	\$ 63,212,406
Bank Balances of Deposits Exposed to Custodial Credit Risk:				
A. Uninsured and uncollateralized	\$ 0	\$ 0	\$ 0	\$ 0
B. Uninsured and collateralized with securities held by the pledging institution	0	0	0	0
C. Uninsured and collateralized with securities held by the pledging institution's trust department or agent but not in the Sheriff's name	0	0	0	0
Total Bank Balances Exposed to Custodial Credit Risk	\$ 0	\$ 0	\$ 0	\$ 0
Total Bank Balances - All Deposits	\$ 64,386,147	\$ 0	\$ 0	\$ 64,386,147

Petty cash is not required to be reported in the note disclosure, however, to aid in reconciling amounts reported on the balance sheet to the amounts reported in this note, the Sheriff held \$7,950 in petty cash at June 30, 2006.

Investments

Custodial Credit Risk

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

Type of Investment	Investments Exposed to Custodial Credit Risk		All Investments Regardless of Custodial Credit Risk Exposure	
	Uninsured, Unregistered, and Held by Counterparty	Uninsured, Unregistered, and Held by Counterparty's Trust Department or Agent But Not in the Entity's Name	Reported Amount	Fair Value
U.S. Instrumentalities Discount Notes	\$ 0	\$ 0	\$ 22,948,517	\$ 23,107,547
Commercial Paper	0	0	26,685,005	26,900,351
Total Categorized Investments	<u>\$ 0</u>	<u>\$ 0</u>	49,633,522	50,007,898
Louisiana Asset Management Pool			16,173,081	16,173,081
Total Investments			<u>\$ 65,806,603</u>	<u>\$ 66,180,979</u>

As shown above, the Sheriff has investments in shares of the Louisiana Asset Management Pool (LAMP), a state sponsored external investment pool. Because these investments are not evidenced by securities that exist in physical or book entry form, they are not categorized for the purposes of this note. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments may participate in LAMP. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. The dollar weighted average portfolio maturity of LAMP is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair value of a share in LAMP is the same as the book value (i.e., a share in the pool is always worth \$1.00 per share).

Credit Risk of Investments

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

Rating	Fair Value
A1+/P1	\$ 19,122,632
A1/P1	7,777,719
AAA	23,107,547
AAAm (i.e., LAMP)	16,173,081
Total	<u>\$ 66,180,979</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

Interest Rate Risk

In accordance with the Sheriff's investment policy, exposure to declines in fair values is managed by limiting the maturity of its investments to less than 1 year. At June 30, 2006, the average number of days of investments held was 168 days.

Concentration of Credit Risk

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

Issuer	Amount	% of Total Investments
LAMP (State Pool)	\$ 16,173,081	24.44%
GE Capital Corp Commercial Paper	9,796,786	14.80%
FNMA Discount Notes	9,576,243	14.47%
FHLMC Discount Notes	9,286,472	14.03%
ICICI Bank Ltd. Commercial Paper	3,352,773	5.07%
Issuers With Amounts Less Than 5 Percent	17,995,624	27.19%
	<u>\$ 66,180,979</u>	<u>100.00%</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

2. Pooled Assets

A reconciliation of pooled assets held in the General Pool at June 30, 2006 is presented below:

Pooled Assets	General Pool
Cash	\$ 839,478
Investments	54,014,419
Accrued interest receivable	479,232
Less: unallocated interest and fiscal charges	0
Less: accounts payable	(117,216)
Net Pooled Assets	\$ 55,215,913

Fund	Equity in Pool
Major Funds	
General Fund	\$ 40,156,460
Federal Grants Special Revenue Fund	0
Communications Reserve Capital Project Fund	5,848,857
Buildings and Improvements Capital Project Fund	5,180,389
Non-Major	
Special Revenue Funds	1,412,434
Capital Project Funds	2,157,414
Internal Service Funds	342,958
Fiduciary - Agency Funds	117,401
Total Equity in Pool	\$ 55,215,913

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2006 is presented below:

Pooled Assets	Bureau Pool
Cash	\$ 56,039,997
Investments	0
Add: NSF receivables, unallocated interest and fiscal charges	358,323
Net Pooled Assets	\$ 56,398,320

Fund	Equity in Pool
Tax Collector Agency Fund	
Miscellaneous Fee	\$ 138,569
Criminal Cash Bonds	1,108,670
\$15 Criminal Justice Fees	867,291
24 th Judicial Court Fees	5,231
Fines	1,074,508
Property Tax	9,058,742
Sales Tax	44,145,309
Total Equity in Pool	\$ 56,398,320

3. Reconciliation of Deposits and Investments to Fund Financial Statements

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

Fund/Pool	Cash and Cash Equivalents	Investments
General Pool (see Footnote D.2)	\$ 839,478	\$ 54,014,419
Bureau Pool (see Footnote D.2) - Agency Funds	56,039,997	0
General Fund	1,826,581	0
Other Governmental Funds	558,365	0
Internal Service Funds	1,630,733	11,792,184
Fiduciary - Agency Funds	2,317,252	0
Total (see Footnote D.1)	\$ 63,212,406	\$ 65,806,603

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

Since Agency Funds are not included in the government-wide statements, the deposit balances of \$63,312,406 shown above are reduced by \$58,357,349 (the amount of cash held in the Bureau Pool and in the Agency Funds) and then increased by \$6,611,531 (the amount of cash held in the Agency Funds that are due to the Sheriff's Office) to arrive at a cash balance of \$11,466,688. This is the amount of cash shown on the government-wide statement of net assets.

4. Receivables

Receivables at June 30, 2006 consist of the following:

	General	Major Governmental Funds	Other Governmental Funds	Total Governmental Funds	Internal Service	Total
Receivables:						
Ad valorem taxes	\$ 390,651	\$ 0	\$ 0	\$ 390,651	\$ 0	\$ 390,651
Sales taxes	4,617,514	0	0	4,617,514	0	4,617,514
Intergovernmental	10,778,213	3,363,945	92,415	14,234,573	0	14,234,573
Service charges, fees and commissions	8,084,944	0	0	8,084,944	0	8,084,944
Interest	0	0	0	0	70,843	70,843
Accounts and other	95,583	0	0	95,583	0	95,583
Subtotal	23,966,905	3,363,945	92,415	27,423,265	70,843	27,494,108
Less: allowance for uncollectibles	0	0	0	0	0	0
Net receivables - Governmental Funds	23,966,905	3,363,945	92,415	27,423,265	70,843	27,494,108
Less receivables from Agency Funds of the Sheriff's Office						
Ad valorem taxes and costs	(418,484)	0	0	(418,484)	0	(418,484)
Sales taxes	(2,282,314)	0	0	(2,282,314)	0	(2,282,314)
Commissions on sales taxes	(3,777,515)	0	0	(3,777,515)	0	(3,777,515)
Fines and costs	(72,089)	0	0	(72,089)	0	(72,089)
Interest	0	0	0	0	0	0
Add accrued interest in Pooled Cash Account	479,232	0	0	479,232	0	479,232
Net receivables - Government-Wide	\$ 17,895,735	\$ 3,363,945	\$ 92,415	\$ 21,352,095	\$ 70,843	\$ 21,422,938

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

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

5. Capital Assets

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

	Balance July 1, 2005	Additions	Deletions	Transfers	Balance June 30, 2006
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 55,550	\$ 0	\$ 0	\$ 0	\$ 55,550
Construction in progress	5,156,134	3,075,704	0	(5,156,135)	3,075,703
Total capital assets, not being depreciated	5,211,684	3,075,704	0	(5,156,135)	3,131,253
Capital assets, being depreciated:					
Buildings and improvements	12,751,957	0	(600,000)	5,156,135	17,308,092
Furniture and equipment	27,845,780	1,935,139	(872,870)	0	28,908,049
Vehicles and heavy equipment	27,443,035	2,945,705	(2,912,283)	0	27,476,457
Infrastructure	160,529	0	0	0	160,529
Total capital assets, being depreciated	68,201,301	4,880,844	(4,385,153)	5,156,135	73,853,127
Less accumulated depreciation for:					
Buildings	(3,188,699)	(487,784)	0	0	(3,676,483)
Furniture and equipment	(25,720,633)	(1,610,610)	856,023	0	(26,475,220)
Vehicles and heavy equipment	(18,784,259)	(3,450,133)	2,893,989	0	(19,340,403)
Infrastructure	(63,177)	(15,808)	0	0	(78,985)
Total accumulated depreciation	(47,756,768)	(5,564,335)	3,750,012	0	(49,571,091)
Capital assets being depreciated, net					
Buildings	9,563,258	(487,784)	(600,000)	5,156,135	13,631,609
Furniture and equipment	2,125,147	324,529	(16,847)	0	2,432,829
Vehicles and heavy equipment	8,658,776	(504,428)	(18,294)	0	8,136,054
Infrastructure	97,352	(15,808)	0	0	81,544
Total capital assets being depreciated, net	20,444,533	(683,491)	(635,141)	5,156,135	24,282,036
Total governmental activities capital assets, net	\$ 25,656,217	\$ 2,392,213	\$ (635,141)	\$ 0	\$ 27,413,289

\$600,000 of the deletions noted above relates to an impairment of the Firing Range building. The roof was heavily damaged and is in the process of being replaced. The loss of this asset is netted against the insurance proceeds of \$1,250,000 on the Statement of Activities (see Note F.4).

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

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

Governmental Activities		
Executive	\$	26,973
Finance and Administrative		1,576,145
Fleet		1,442,925
Revenue & Taxation		4,315
Operations		10,851
Special Operations		101,114
Technical Services		46,021
Internal Management		300,217
Criminal Investigations		14,113
Special Investigations		4,714
Narcotics		32,947
Corrections		4,000
Total Depreciation Expense - Governmental Activities	<u>\$</u>	<u>3,564,335</u>

The Construction in Progress of \$3,075,703 relates to several ongoing projects.

Project	Expended to Date	Required Future Financing
Emergency Generators	\$ 53,457	\$ 1,146,543
P25 Radio Upgrade Project	2,187,761	11,812,239
Helicopter	834,485	2,165,515
TOTAL	<u>\$ 3,075,703</u>	<u>\$ 15,124,297</u>

The Emergency Generators are being installed at the Eastbank and Westbank locations. Money has been budgeted in the General Fund for this project. The P25 Radio Upgrade Project is being funded with various federal grants pledged by Jefferson Parish, the City of New Orleans, Plaquemines Parish, and St. Bernard Parish. This is the Homeland Security interoperability project. It is being accounted for in the Communications Reserve Capital Project Fund. The Helicopter was purchased in the General Fund in 2005. The amount expended to date represents progress payments made to the vendor while the aircraft is being constructed. The money for this purchase is encumbered in the General Fund.

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2006

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

6. Operating Agreements and Leases

Operating Agreements

The Sheriff has a cooperative agreement with the Jefferson Parish Human Services Authority to help finance the operations of a Social Detox Center. The contract was renewed on January 1, 2005 for 36 months. The expiration date is now December 31, 2007. The agreement is for 3 years and calls for \$5,000 payments on a quarterly basis. The amount paid under the new agreement during the fiscal year totaled \$20,000.

The Sheriff has a month-to-month agreement with the Institute for Intergovernmental Research to access the RISS Secure Intranet Service. The agreement calls for a base fee of \$1,073 per month. Payments made during the current fiscal year totaled \$8,276 under this agreement.

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

The Sheriff is a party to a cooperative agreement with the Jefferson Parish Clerk of Court, the District Attorney, the 24th Judicial Court, and the Parish of Jefferson to develop and have access to its "CDMIS" (criminal justice integrated network) system at a base hourly rate. Under this agreement, the Sheriff pays the vendor's monthly fee in total and is then reimbursed by the other parties for their share. This agreement was entered into for 12 months expiring on June 30, 2006. During the fiscal year, the Sheriff's share of the cost was \$3,736.

The Sheriff also has a cooperative agreement with the Jefferson Parish Coroner's Office to help finance the operating costs of a DNA lab. The original agreement expired in December 2005. A new contract was signed on January 1, 2006 for an additional 3 years (expiring in December 2008). The agreement calls for payments of \$15,000 on a semi-annual basis. During the year, the Sheriff paid \$15,000 under this agreement.

Operating Leases

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

The Sheriff entered into a lease on October 1, 2003 to provide office space for the Internal Affairs Division which would be separate and apart from the Sheriff's other administrative offices. The expiration date is September 30, 2006. The lease calls for monthly payments of \$5,341 (adjusted for inflation). Payments made under these leases totaled \$64,086 for the current fiscal year.

The Sheriff has a noncancellable lease agreement for office space in a local mall for the 2nd District. The original lease had a term of 60 months and expired on September 30, 2005. The lease payments under this lease was \$8,978 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 these leases for the fiscal year ended June 30, 2006 totaled \$17,955.

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2006

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

The lease was renewed on October 1, 2005 for an additional 3 year term (expiring September 30, 2008). The base monthly payment is still \$8,978 (to be adjusted for inflation). Payments made and security fees received under this new lease totaled \$89,784 for the fiscal year.

On May 1, 2004, the Sheriff entered into another similar office space lease with another local mall for the 4th District. The lease has a term of 60 months and expires on April 1, 2009. The lease payments under these leases are currently \$6,503 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 these leases for the fiscal year ended June 30, 2006 totaled \$78,030.

In connection with the 800 MHz radio system, the Sheriff is leasing an electronics room and rooftop antennae space in an eastbank office high-rise. The original lease expired on December 31, 2003 and was renewed for 36 months to December 31, 2006. The lease calls for monthly payments of \$1,282 (adjusted for inflation) for the electronic room and \$250 per antennae (current rate is \$2,250 covering 9 antennae). Payments made under these leases totaled \$39,800 for the current fiscal year.

On October 1, 2004, the Sheriff entered into a lease agreement with Konica Copiers for copying/faxing/scanning machines for various departments. The lease term is 3 months, expiring on September 1, 2007. The base lease amount is \$13,770 per month. There are several other individual machine leases separate and apart from this lease. The total amount paid during the fiscal year for all of these machines was \$205,493.

Finally, the Sheriff has entered into a variety of other operating leases for land, buildings, vehicles and equipment. Payments made under these leases totaled \$118,764 for the fiscal year ended June 30, 2006.

The combined minimum payments due under the various lease agreements are as follows:

	Land	Buildings	Equipment	Vehicles	Total
Fiscal Year Ending June 30.					
2007	\$ 7,200	\$ 214,322	\$ 206,615	\$ 37,625	\$ 465,762
2008	3,600	185,771	56,686	20,167	266,224
2009	0	76,479	1,849	0	78,328
2010	0	0	7,884	0	7,884
Total	<u>\$ 10,800</u>	<u>\$ 476,572</u>	<u>\$ 273,034</u>	<u>\$ 57,792</u>	<u>\$ 818,198</u>

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

7. Long-term Debt

Compensated Absences

Through midnight on June 30, 2000, employees accrued 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 was carried forward for those ranked at or above captain and 45 days for all others. Upon termination or retirement, employees received payment for unused accumulated vacation leave. Sick leave was accrued at the rate of 24 days per year for all employees. Upon termination or retirement, employees received payment for unused accumulated sick leave at varying rates, depending upon the amount of sick leave accumulated.

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

Sick leave is accrued at the rate of 10 to 15 days per year, according to the years of service. Sick leave is granted in total at the beginning of the fiscal year or on a prorated basis upon beginning employment if hired during the year. Earned but unused sick leave can be carried over from one fiscal year to the next, however, the maximum carryover is 45 days. Upon separation, an employee will not be paid for any accumulated sick leave.

Part-time employees receive a prorated amount of leave depending on how many days they work per week (e.g., a 3 day employee will receive 3/5ths of a normal accrual). The same caps and carryover limits apply.

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

The related costs associated with the future payment of compensated absences are computed at the rate of 21.00%. The accumulated liability as of June 30, 2006 is as follows:

	Amount
Annual and sick leave	\$ 975,870
Related costs	204,933
Total	\$ 1,180,803

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

Community Disaster Loan Payable

The Sheriff applied for a special Community Disaster Loan from the Federal Emergency Management Agency (FEMA) in the aftermath of Hurricanes Katrina and Rita. This program is designed to provide badly needed operating funds to local governments in disaster areas. The Sheriff was approved for disaster loans up to \$22,602,120. For the first few months after the storms, operating revenues were severely depressed and unpredictable. The Sheriff drew down \$6,000,000 against the approved loan amount. Once the local economy stabilized, the Sheriff did not draw down any additional funds. These loans are due and payable on December 19, 2010. Interest accrues on the outstanding amount at an annual rate of 2.69 percent. At June 30, 2006, no payments of principal had yet been made, thus, the balance of \$6,000,000 is reflected on the Statement of Net Assets as a noncurrent liability. Accrued interest payable totaled \$68,098 at year-end and is also reflected in the Statement of Net Assets as a noncurrent liability.

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, 2006:

Type of Debt	Balance, July 1, 2005	Additions (Deletions)	Balance, June 30, 2006
Compensated Absences	\$ 1,195,708	\$ (14,905)	\$ 1,180,803
Community Disaster Loan	0	6,068,098	6,068,098
Total Long-Term Debt	\$ 1,195,708	\$ 6,053,193	\$ 7,248,901

The Sheriff considers the compensated absences as due in less than one year. Thus, the government-wide statement of net assets includes \$1,180,803 as payable within one year.

Debt Service to Maturity

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

Fiscal Year Ending June 30,	Community Disaster Loan
2007	\$ 0
2008	0
2009	0
2010	0
2011	6,068,098
Total	\$ 6,068,098

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2006

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

8. Taxes Paid Under Protest

The unsettled balance due to taxing bodies and others at June 30, 2006 includes \$1,748,513 paid under protest. This amount represents protested sales taxes of \$699,916 and protested ad valorem taxes of \$1,048,597. 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.

9. Reservations and Designations of Fund Balances in Fund Financial Statements

Fund Balance - Reserved for Inventory

This reserve was established as an offset against the asset, inventory, to reflect that the asset does not constitute an available, expendable resource of the fund.

Fund Balance - Reserved for Encumbrances

This reserve represents commitments outstanding at June 30, 2006 for the expenditure of funds obligated by open purchase orders and unperformed contracts.

Fund Balance - Reserved for Construction

This \$15,426,347 reserve represents monies set aside in the Capital Projects Funds from the 1/4 cent sales tax for 1) upgrade of the 800 MHZ radio system - \$8,199,800, 2) buildings and improvements to facilities (new LASER building and hanger, new 3rd District Building, and other improvements) - \$5,148,745, and 3) upgrades to computer equipment (PC's and laptops) - \$2,077,802.

Net Assets - Restricted for Claims and Judgments

As discussed in Note E, the Sheriff is primarily self-insured for losses related to health, automotive and professional liability claims. This reserve of \$5,426,417 reflects the balances in the self-insurance funds available to fund current and future claims.

Fund Balance - Designated

\$6,000,000 of the General Fund's fund balance has been designated for the fiscal year ended June 30, 2006, to reflect management's plans for financing future projects as follows:

Designated for Contingencies

A designation of \$6,000,000 is included in each fiscal year for contingencies that may affect the Sheriff's General Fund. This includes the possibility of a state mandated increases in the pension contribution as well as other salary related costs. It also includes funds set aside for any emergencies (i.e., hurricanes).

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 the 06/07 budget reflects an estimated surplus of \$2,548,100, no designation is shown at June 30, 2006.

10. Taxes and Commissions

Sales Tax

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 2006 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 2001, based on a parish-wide election, the expiration date of the 1/8 cent tax was extended from 2006 to 2022. In July 2001, based on a parish-wide election, the 1/4 cent sales tax was extended to December 2013.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

Commissions

As Ex-Officio Tax Collector of the Parish of Jefferson, the Sheriff is responsible for the collection and distribution of ad valorem taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, fines, costs, and forfeitures imposed by the district courts. On all collections (other than ad valorem taxes), the Sheriff charges a commission ranging from 9 ½ to 15 percent of the amount collected.

Ad Valorem Tax

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

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

The number of mills levied on the 2005 and 2004 tax rolls was 8.28. This is the maximum amount allowed under prevailing statutes.

11. State Revenue Sharing

State revenue sharing funds provided by Article 7, § 26 of the State Constitution totaling \$9,028,945 were received during the year and distributed by the Tax Collector Agency Fund as follows:

	Amount
State:	
Treasurer (East Jefferson Levee District)	\$ 512,395
Jefferson Parish:	
Coroner	120,400
Council	4,286,973
Public School System	2,130,653
Sheriff	1,271,072
Other:	
West Jefferson Levee District	436,177
Various State Pension Plans	271,275
Total	\$ 9,028,945

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

12. Interfund Transactions

Interfund Receivables/Payables

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 841,682	\$ 0
Major Special Revenue Funds		
Federal Grants Fund	0	718,648
Communications Reserve Capital Project	0	0
Buildings and Improvements Capital Project	0	0
	0	718,648
Other Governmental Funds		
Commissary Sales	52,657	0
Drug Enforcement Fund	0	3,612
Multi-Jurisdictional Task Force	0	2,977
	52,657	6,589
Total Governmental Funds	894,339	725,237
Internal Service Funds		
Auto Loss and Professional Liability	0	57,113
Group Health and Life Insurance	0	50,860
	0	107,973
Agency Funds		
Sheriff's Account	0	8,472
Inmate Deposits	0	52,657
	0	61,129
Total	\$ 894,339	\$ 894,339

Amounts due to the General Fund from the various Agency Funds are included in accounts receivable of the General Fund and in amounts due to taxing bodies and others in the Agency Funds in the Fund Financial Statements. The amounts include sales taxes receivable, ad valorem taxes receivable, fines, commissions, interest, etc. These amounts, totaling \$6,550,402, are eliminated in the conversion to the government-wide financial statements - See Note D.4.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

Interfund Transfers

A summary of interfund transfers by fund type for the fiscal year ended June 30, 2006 is as follows:

Fund Type	Transfers To or From	Transfers In	Transfers Out
General Fund	Commissary Sales	\$ 100,000	\$ 0
	Federal Grants Fund	0	3,153
	Communications Reserve Capital Project	0	2,000,000
	Buildings and Improvements Capital Project	0	4,150,000
	Local Law Enforcement Block Grant	0	16,795
	Multi-Jurisdictional Task Force	0	16,440
	Computer Equipment Capital Project	0	500,000
	Group Health Internal Service Fund	0	3,000,000
		<u>100,000</u>	<u>9,686,388</u>
Major Special Revenue Funds			
Federal Grants Fund	General Fund	3,153	0
Communications Reserve Capital Project	General Fund	2,000,000	0
Buildings and Improvements Capital Project	General Fund	4,150,000	0
		<u>6,153,153</u>	<u>0</u>
Other Governmental Funds			
Commissary Sales Special Revenue	General Fund	0	100,000
Local Law Enforcement Block Grant	General Fund	16,795	0
Multi-Jurisdictional Task Force Special Revenue	General Fund	16,440	0
Computer Equipment Capital Project	General Fund	500,000	0
		<u>533,235</u>	<u>100,000</u>
Proprietary Funds			
Group Health Internal Service Fund	General Fund	\$ 3,000,000	\$ 0
Grand Total		<u>\$ 9,786,388</u>	<u>\$ 9,786,388</u>

The principal purpose of each transfer is as follows: 1) the current year budgetary surplus of \$100,000 was transferred from Commissary Sales to the General Fund, 2) the General Fund transferred funds to the various grant funds in the amounts of \$3,153, \$16,795, and \$16,440 as "cash-matches" required under the grant agreements, 3) \$6,150,000 was transferred to the various Capital Project Funds from the General Fund to provide funding for the projects, and 4) \$3,000,000 was transferred from the General Fund to the Group Health Internal Service Fund as a one-time cash-infusion to stabilize the fund.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

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

Interfund Eliminations

On the Government-wide Financial Statements, all of the above noted interfund activity is eliminated, except for those balances due from the Fiduciary (Agency) funds. This is because the Fiduciary funds are not presented as part of the Government-wide Financial Statements.

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

The Jefferson Parish Council (a separate entity) provides the Sheriff with a certain amount of office space at no cost. 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, 2006, the Parish paid \$221,136 of operating expenditures on behalf of the Sheriff. These expenditures are recorded on the books of the Sheriff and the reimbursement is shown as revenue in the General Fund.

NOTE E - CONTINGENCIES

1. Risk Management

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 \$750,000 for 00/01 and 98/99 and \$300,000 for 96/97 and prior years). Excess liability coverage is in effect for losses reported up until August 31, 1990. No excess coverage is available for losses reported after that date, thus, once the aggregate is met, the Sheriff is completely self-insured on general and professional liability cases.

For auto claims, the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount. Prior to January 1, 2004, the stop-loss amount was \$1,000,000 per accident. After January 1, 2004, the stop-loss was raised to \$1,750,000 per accident. Excess liability coverage for claims over the stop-loss amount up to \$4,000,000 (\$3,000,000 prior to January 1, 2004) is provided for through a commercial insurance carrier. No claims have exceeded either the \$1,000,000 or \$1,750,000 stop-loss amount for the past three years. The costs of servicing the auto loss claims and making claim payments are accounted for in the Auto Loss and General Liability Internal Service Fund. The General Fund provides an "operating subsidy" to the fund to finance the claims expense. This subsidy is treated as an "interfund service" and, accordingly, is shown as an expenditure of the General Fund and 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.

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2006

NOTE E - CONTINGENCIES (CONTINUED)

At June 30, 2006, the Auto Loss and General Liability Internal Service Fund had net assets of \$2,996,370 after accruing an estimated \$7,896,000 in claims and judgments payable. This includes liabilities for claims incurred but not reported of \$2,204,742 for auto claims and \$668,260 for professional liability claims. These liabilities are based on the requirements of GASB Codification Section C50 - Claims and Judgments, which requires a liability for claims be recorded if information prior to the issuance of the financial statements indicate that it is probable and the loss can be reasonably estimated.

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

Claims against the Sheriff totaled approximately \$1,726,267 during the current fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$7,900,714 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
2003-04	\$ 6,235,558	\$ 2,848,255	\$ (2,757,004)	\$ 6,326,809
2004-05	6,326,809	4,087,101	(2,100,260)	8,313,650
2005-06	8,313,650	1,726,267	(2,139,203)	7,900,714

At June 30, 2006, the Auto Loss and General Liability Internal Service Fund has cash, investments and pooled cash of \$10,916,329 designated for payment of these claims. See Note C for additional information on the Sheriff's deposits and investments.

Group Health and Life Insurance

The Sheriff provides health, accident, and life insurance to its employees. Under this program, which is administered by a service agent, the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount of \$200,000 per person (an increase from \$120,000 in previous year). Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These interfund "premiums" are treated as an "interfund service" and are shown on the fund financial statements as an expenditure to the General Fund and 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 05/06, no claims exceeded the \$120,000 stop-loss amount. No claims exceeded the excess liability coverage of \$1,000,000 for each of the past three years. At June 30, 2006, a liability of \$473,229 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 \$2,630,804 at June 30, 2006 available to pay these claims.

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2006**

NOTE E - CONTINGENCIES (CONTINUED)

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
2003-04	\$ 634,785	\$ 7,473,044	\$ (7,554,954)	\$ 552,875
2004-05	552,875	7,751,156	(7,472,869)	831,162
2005-06	831,162	6,828,083	(7,186,016)	473,229

2. Litigation

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

As a result of such review, loss contingencies, which could be reasonably estimated, have been categorized as "probable", "reasonably possible", and "remote", as defined in Governmental Accounting Standards Board Codification Section C50 - Claims and Judgments. Loss contingencies amounting to \$7,900,714 categorized as "probable" have been accrued in the Auto Loss and General Liability Internal Service Fund (see Note E.1 above).

3. Federal Assistance

The Sheriff participates in certain federal financial assistance programs. The programs have been audited in accordance with the Single Audit Act of 1996 and OMB Circular A-133. Audits of prior years have not resulted in any disallowance of costs; however, the grantor agency may provide for further examinations. Based on past experience, the Sheriff believes that further examinations would not result in any material disallowed costs.

The Sheriff incurred various emergency expenses (primarily on overtime and emergency supplies) related to Hurricane Katrina. In addition, several buildings and facilities owned by the Sheriff received storm damage. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$11,210,900 have been filed with FEMA. Through June 30, 2006, only \$503,452 has been received and an additional \$9,321,235 has been recorded as a receivable on the Balance Sheet. These amounts relate to project worksheets where the work has been completed and the total loss can be estimated. Many projects are still ongoing as of the date of this report. The total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2006

NOTE F - OTHER INFORMATION

1. Pension Plan

Plan Description and Provisions

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

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

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

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 a percentage of their gross salary and the Sheriff is required to contribute at an actuarially determined rate. The employee's rate is 10.00 percent (effective October 1, 2004). For those employees hired before July 1, 1999, the Sheriff contributes 7.00 percent of the employee's 10.00 percent and the employee contributes 3.00 percent. For those employees hired after July 1, 1999, the employee is responsible for the entire 10.00 percent. During 05-06, the employer's rate was 10.75 percent of covered payroll. The contributions for the year ended June 30, 2006 were as follows:

Fiscal Year	Amount	Covered Payroll	Percent of Covered Payroll
Employee	\$ 4,789,922	\$ 47,892,882	10.00%
Employer	\$ 5,149,132	\$ 47,892,882	10.75%

The Sheriff's contributions (including the employer share and the employee share paid by the Sheriff on the employees' behalf) for the previous three fiscal years were \$7,338,270 (15.3%), \$6,825,434 (14.4%), and \$6,811,983 (14.0%), which equaled the required contributions for each year.

2. Post-employment Benefits

In addition to the pension benefits described in Note F.1, 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, 2006, there were 174 retired employees participating in the post-employment health-care plan and 356 participating in the life plan.

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2006

NOTE F - OTHER INFORMATION (CONTINUED)

The benefits for the covered employees are provided through a self-insurance program (see Note E.1). The retirees are wholly responsible for the premiums (employee and employer share) to participate in these plans. The Sheriff only offers participation in the plan. The Sheriff does not contribute any part of the premium for retirees. 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.

3. Deferred Compensation

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

In 1996, the U.S. Congress passed the Small Business Job Protection Act of 1996, which requires that employer governments place all amounts deferred 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 have been done by January 1, 1999. In prior years, these assets were solely the property of the Sheriff and subject to claims of the Sheriff's general creditors, and were reported in the Sheriff's financial statements. During the fiscal year ended June 30, 1998, the Sheriff amended its plan to comply with the requirements of the Act. Thus, the Sheriff no longer has ownership of the plan assets and they are no longer reported in the Sheriff's financial statements. Investments are managed by the Plan's trustee (PEBSCO). The choice of the investment option(s) are made by the Plan participants.

4. Extraordinary Items

Proceeds from Disaster Loan

As discussed in Note D.7, the Sheriff received proceeds from a special disaster loan program offered by the Federal Emergency Management Agency (FEMA). The proceeds of \$6,000,000 were deposited into the General Fund to provide operating funds in the aftermath of the storm. For reporting purposes, the proceeds are shown as an extraordinary item on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances.

Insurance Proceeds (net)

Several buildings owned by the Sheriff were damaged by Hurricane Katrina. Claims have been filed with our insurance carrier. To date, \$1,250,000 in advances have been received on the estimated losses and deposited into the General Fund. \$600,000 in losses have been recognized as an impairment of the Firing Range Building due to roof damage at the facility (see Note D.5). This loss is being netted against the insurance proceeds received so far. The final amount of the loss is not known at this time as construction and repairs have not even begun in some cases. For reporting purposes, the net insurance proceeds are shown as an extraordinary item on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances.

COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

*COMBINING STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS*

SPECIAL REVENUE FUNDS

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

COMMISSARY SALES FUND

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

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.

DEPUTY DISASTER RELIEF FUND

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

WIDOWS AND ORPHANS

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

RECREATION AND RELIEF FUND

The Recreation and Relief Fund provides a vending machine service for the Sheriff's Office. Profits from this fund are used for the 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.

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

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.

LOCAL LAW ENFORCEMENT BLOCK GRANT PROGRAM

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

CAPITAL PROJECT FUNDS

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

FIRING RANGE

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

COMPUTER EQUIPMENT

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

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2006

(Continued)

FUND	ASSETS										TOTAL ASSETS
	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS GENERAL POOL	INVESTMENTS	ACCOUNTS RECEIVABLE	RECEIVABLES ACCRUED INTEREST	DUE FROM OTHER GOVERNMENTS	DUE FROM OTHER FUNDS	INVENTORY			
SPECIAL REVENUE											
Commissary Sales	\$ -	\$ 370,545	\$ -	\$ -	\$ -	\$ -	\$ 52,657	\$ 42,938	\$ -	\$ -	\$ 466,140
Junior Deputy	-	16,674	-	-	-	-	-	-	-	-	16,674
State Asset Forfeiture	-	311,773	-	-	-	-	-	-	-	-	311,773
RUDE Program	-	134,349	-	-	-	-	-	-	-	-	134,349
Deputy Disaster Relief	121,347	-	-	-	-	-	-	-	-	-	121,347
Widows and Orphans	-	5,671	-	-	-	-	-	-	-	-	5,671
Recreation and Relief	-	155,769	-	-	-	-	-	-	-	-	155,769
Deputy Scholarship	-	41,379	-	-	-	-	-	-	-	-	41,379
Drug Enforcement Fund	437,018	-	-	-	-	7,011	-	-	-	-	437,018
Multi-Jurisdictional Task Force	-	-	-	-	-	-	-	-	-	-	-
Project Income	-	305,609	-	-	-	-	-	-	-	-	305,609
Local Law Enforcement Block Grants & JAG Grants	-	70,665	-	-	-	85,404	-	-	-	-	156,069
TOTAL SPECIAL REVENUE	\$ 558,365	\$ 1,412,414	\$ -	\$ -	\$ -	\$ 92,415	\$ 52,657	\$ 42,938	\$ -	\$ -	\$ 2,159,809
CAPITAL PROJECTS											
Firing Range	-	146,512	-	-	-	-	-	-	-	-	146,512
Computer Equipment	-	2,010,902	-	-	-	-	-	-	-	-	2,010,902
TOTAL CAPITAL PROJECTS	\$ -	\$ 2,157,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,157,414
COMBINED TOTALS - NON-MAJOR GOVERNMENTAL FUNDS	\$ 558,365	\$ 3,569,848	\$ -	\$ -	\$ -	\$ 92,415	\$ 52,657	\$ 42,938	\$ -	\$ -	\$ 4,316,223

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2006

FUND	LIABILITIES				FUND BALANCES (DEFICITS)				TOTAL LIABILITIES AND FUND BALANCE
	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	DEFERRED REVENUE	TOTAL LIABILITIES	INVENTORY	RESERVED ENCUMBRANCES	CONSTRUCTION	UNRESERVED UNDESIGNATED	
SPECIAL REVENUE									
Commissioner's Salts	\$ 10,226	\$ -	\$ -	\$ 10,226	\$ 42,938	\$ 5,391	\$ -	\$ 48,329	\$ -55,914
Junior Deputy	678	-	-	678	-	-	-	15,986	16,674
State Asset Forfeiture	-	-	-	-	-	-	-	311,773	311,773
RUDE Program	-	-	-	-	-	-	-	134,349	134,349
Deputy Disaster Relief	-	-	-	-	-	-	-	121,347	121,347
Widows and Orphans	350	-	-	350	-	-	-	5,671	5,671
Recreation and Relief	-	-	-	-	-	-	-	155,419	155,419
Deputy Scholarship	-	-	-	-	-	-	-	41,379	41,379
Drug Enforcement Fund	63,979	3,612	-	67,591	-	-	-	369,427	369,427
Multi-Jurisdictional Task Force	3,226	2,977	-	6,203	-	-	-	808	7,011
Project Income	-	-	123,076	123,076	-	-	-	305,609	305,609
Local Law Enforcement Block Grants & JAG Grants	-	-	-	-	-	-	-	32,993	156,869
TOTAL SPECIAL REVENUE	78,459	6,589	123,076	208,124	42,938	5,391	-	1,902,256	1,950,685
CAPITAL PROJECTS									
Firing Range	79,612	-	-	79,612	-	-	66,900	-	66,900
Computer Equipment	-	-	-	-	-	-	2,010,902	-	2,010,902
TOTAL CAPITAL PROJECTS	79,612	-	-	79,612	-	-	2,077,802	-	2,077,802
COMBINED TOTALS - NON-MAJOR GOVERNMENTAL FUNDS	\$ 158,071	\$ 6,589	\$ 123,076	\$ 287,736	\$ 42,938	\$ 5,391	\$ 2,077,802	\$ 1,902,256	\$ 4,028,187
									\$ -116,231

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

	SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS										TOTAL FUNDS WITH ANNUAL BUDGETS
	COMMISSARY SALES	JUNIOR DEPUTY	STATE ASSET FORFEITURE	RUDE PROGRAM	DEPUTY DISASTER RELIEF	WIDOWS AND ORPHANS	RECREATION AND RELIEF	DEPUTY SCHOLARSHIP			
REVENUES											
Leases											
Property taxes											
Sales taxes											
Intergovernmental											
Service charges, fees, and commissions	364,773										376,745
Fees and forfeitures			135,184					15,972			135,184
Interest	37,014	829	9,999	6,190	5,186	325	7,465		2,108		89,116
Miscellaneous	498			6,741	319,561	1,500					329,310
TOTAL REVENUES	398,285	829	145,183	12,931	324,747	2,825	23,437		2,108		910,345
EXPENDITURES											
Current											
Public Safety											
Executive		10,423				4,589		26,627		5,586	47,225
Finance and Administrative											
Fleet											
Revenue & Taxation											
Operations											
Special Operations											
Technical Services											
Internal Management											
Investigations											
Special Investigations											
Nursaries											
Construction	277,047				200,400						277,047
Non-departmental											
Intergovernmental											
Capital outlay											
Public Safety											
Finance and Administrative											
Non-departmental											
TOTAL EXPENDITURES	277,047	10,423			203,400	4,589		26,627		5,586	527,672
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	121,238	(9,594)	145,183	12,931	121,347	(1,764)	(3,190)		(3,478)		382,673
OTHER FINANCING SOURCES (USES)											
Transfers in											
Transfers out	(100,000)										(100,000)
Capital leases											
Sale of capital assets											
TOTAL OTHER FINANCING SOURCES (USES)	(100,000)										(100,000)
EXCESS (DEFICIENCY) OF REVENUES (OVER) EXPENDITURES AND OTHER SOURCES (USES)	21,238	(9,594)	145,183	12,931	121,347	(1,764)	(3,190)		(3,478)		282,673
FUND BALANCE											
Beginning of year	434,676	25,590	166,590	121,418		7,435	158,609		44,857		959,175
End of year	455,914	15,996	311,773	134,349	121,347	5,671	155,419		41,379		1,241,848

(Continued)

JEFFERSON PARISH SHERIFFS OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXP
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

	SPECIAL REVENUE										CAPITAL PROJECTS			COMBINED TOTALS
	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS										TOTAL SPECIAL REVENUE	TOTAL CAPITAL PROJECTS	NON-MAJOR GOVERNMENTAL FUNDS	
	LOCAL LAW ENFORCEMENT BLOCK GRANTS & JAG GRANTS													
	DRUG ENFORCEMENT	MULTI-JURISDICTIONAL TASK FORCE	PROJECT INCOME	ENFORCEMENT BLOCK GRANTS & JAG GRANTS	FUNDS WITHOUT ANNUAL BUDGETS	TOTAL SPECIAL REVENUE	FIRING RANGE	COMPUTER EQUIPMENT	TOTAL CAPITAL PROJECTS	NON-MAJOR GOVERNMENTAL FUNDS				
Revenues														
Taxes														
Property taxes														
Sales taxes														
Intergovernmental														
Service charges, fees, and commissions														
Fines and forfeitures														
Interest														
Miscellaneous														
TOTAL REVENUES	213,640	90,638	17,339	638,335	960,552	1,870,897	6,531	101,061	107,992	1,978,889				
Expenditures														
Client														
Public Safety														
Executive														
Finance and Administrative														
Fleet														
Revenue & Training														
Operations														
Special Operations														
Technical Services														
Internal Management														
Investigations														
Special Investigations														
Narcotics														
Corrections														
Non-departmental														
Intergovernmental														
Capital outlay														
Public Safety														
Finance and Administrative														
Non-departmental														
TOTAL EXPENDITURES	712,617	106,539	107,651	662,578	1,589,385	2,117,537		597,092	597,092	2,714,149				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(498,977)	(15,901)	(89,712)	(24,243)	(628,833)	(246,169)	6,531	(496,031)	(489,100)	(734,240)				
OTHER FINANCING SOURCES (USES)														
Transfers in														
Transfers out														
Capital leases														
Sale of capital assets														
TOTAL OTHER FINANCING SOURCES (USES)														
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(498,977)	519	(89,712)	(7,448)	(596,598)	(312,925)	6,531	3,969	10,940	(306,035)				
FUND BALANCE beginning of year	868,404	269	395,321	40,441	1,304,435	2,263,610	59,969	2,006,933	2,006,932	4,370,512				
End of year	369,427	808	305,609	32,993	708,837	1,950,685	66,500	2,010,902	2,017,872	4,064,687				

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COMBINING STATEMENTS INTERNAL SERVICE FUNDS

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

AUTO LOSS AND GENERAL LIABILITY FUND

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

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
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2006

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO/ LAPTOP INSURANCE	WEAPONS INSURANCE	COMBINED TOTALS JUNE 30, 2006
ASSETS					
Cash and cash equivalents	\$ 1,151,703	\$ 479,030	-	-	\$ 1,630,733
Share of pooled assets - general pool	-	-	297,641	45,317	342,958
Investments	9,764,626	2,027,558	-	-	11,792,184
Accounts receivable	-	-	-	-	-
Interest receivable	70,843	-	-	-	70,843
Due from other funds	-	-	-	-	-
Other assets	-	124,216	-	-	124,216
TOTAL ASSETS	<u>10,987,172</u>	<u>2,630,804</u>	<u>297,641</u>	<u>45,317</u>	<u>13,960,934</u>
LIABILITIES					
Bank overdraft	-	-	-	-	-
Accounts payable	37,689	19,626	-	-	57,315
Due to other funds	57,113	50,860	-	-	107,973
Claims and judgements payable	7,896,000	473,229	-	-	8,369,229
TOTAL LIABILITIES	<u>7,990,802</u>	<u>543,715</u>	<u>-</u>	<u>-</u>	<u>8,534,517</u>
NET ASSETS					
Restricted - claims	2,996,370	2,087,089	297,641	45,317	5,426,417
Unrestricted	-	-	-	-	-
TOTAL NET ASSETS	<u>\$ 2,996,370</u>	<u>\$ 2,087,089</u>	<u>\$ 297,641</u>	<u>\$ 45,317</u>	<u>\$ 5,426,417</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2006

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO/ LAPTOP INSURANCE	WEAPONS INSURANCE	COMBINED TOTALS JUNE 30, 2006
REVENUES					
Service charges, fees and commissions					
Premiums	\$ 3,652,332	\$ 8,029,722	\$ 17,735	\$ 4,228	\$ 11,704,017
Miscellaneous					
Subrogations	161,661	15,335	-	-	176,996
Claims refunds	-	343,000	-	-	343,000
Other	-	-	-	-	-
	161,661	358,335	-	-	519,996
TOTAL REVENUES	<u>3,813,993</u>	<u>8,388,057</u>	<u>17,735</u>	<u>4,228</u>	<u>12,224,013</u>
EXPENSES					
Claims and judgments	1,825,590	6,828,082	-	-	8,653,672
Administrative expenses	80,083	468,682	-	-	548,765
Premiums	1,108,889	1,001,375	-	-	2,110,264
Miscellaneous	-	17,096	-	-	17,096
TOTAL EXPENSES	<u>3,014,562</u>	<u>8,315,235</u>	<u>-</u>	<u>-</u>	<u>11,329,797</u>
OPERATING INCOME (LOSS)	799,431	72,822	17,735	4,228	894,216
NONOPERATING REVENUES	432,357	45,521	13,706	2,048	493,632
Interest income					
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,231,788	118,343	31,441	6,276	1,387,848
OPERATING TRANSFERS IN	-	3,000,000	-	-	3,000,000
OPERATING TRANSFERS OUT	-	-	-	-	-
CHANGE IN NET ASSETS	1,231,788	3,118,343	31,441	6,276	4,387,848
NET ASSETS					
Beginning of year	1,764,582	(1,031,254)	266,200	39,041	1,038,569
End of year	<u>2,996,370</u>	<u>2,087,089</u>	<u>297,641</u>	<u>45,317</u>	<u>5,426,417</u>

JEFFERSON PARISH SHERIFF'S OFFICE
 HARVEY, LOUISIANA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2006

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	RADIO/ LAPTOP INSURANCE	WEAPONS INSURANCE	COMBINED TOTALS JUNE 30, 2006
CASH FLOWS FROM OPERATING ACTIVITIES					
Premiums received from employer	\$ 3,656,125	\$ 6,636,996	-	\$ -	\$ 10,293,121
Premiums received from employees	-	1,343,907	17,735	4,228	1,365,870
Premiums received from retirees and others	-	48,819	-	-	48,819
Receipts from subrogations	161,661	15,335	-	-	176,996
Claim refunds received	-	343,000	-	-	343,000
Miscellaneous cash receipts	-	-	-	-	-
Deposits in escrows returned	-	-	-	-	-
Claims and judgments paid	(2,220,154)	(7,186,015)	-	-	(9,406,169)
Administrative fees paid	(65,480)	(452,056)	-	-	(517,536)
Insurance premiums paid	(1,108,889)	(905,750)	-	-	(2,014,639)
Miscellaneous expenses paid	-	(17,096)	-	-	(17,096)
Amounts paid to other funds	-	(666,945)	-	-	(666,945)
Amounts received from other funds	649,817	-	-	-	649,817
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>1,073,080</u>	<u>(839,805)</u>	<u>17,735</u>	<u>4,228</u>	<u>255,238</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating transfers in	-	3,000,000	-	-	3,000,000
Operating transfers out	-	-	-	-	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>-</u>	<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of investments	(35,566,084)	(7,909,190)	-	-	(43,475,274)
Maturities of investments	33,134,210	5,889,325	-	-	39,023,535
Interest received	419,134	45,521	13,706	2,048	480,409
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>(2,012,740)</u>	<u>(1,974,344)</u>	<u>13,706</u>	<u>2,048</u>	<u>(3,973,330)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	(941,660)	185,851	31,441	6,276	(718,092)
CASH AND CASH EQUIVALENTS					
Beginning of year	2,093,363	293,179	266,200	39,041	2,691,783
End of year	<u>\$ 1,151,703</u>	<u>\$ 479,030</u>	<u>\$ 297,641</u>	<u>\$ 45,317</u>	<u>\$ 1,973,691</u>

(Continued)

RECONCILIATION TO BALANCE SHEET

Cash and Cash Equivalents	\$	1,151,703	\$	479,030	\$	-	\$	1,630,733
Share of Pooled Assets - General Pool		-		-		297,641		342,958
Bank Overdraft		-		-		-		-
TOTAL	\$	1,151,703	\$	479,030	\$	297,641	\$	1,973,691

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

Operating income	\$	799,431	\$	72,822	\$	17,735	\$	894,216
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities								
Add back write-offs to bad debt								
Changes in assets and liabilities:								
(Increase) decrease in:								
accounts receivable		3,793		-		-		3,793
due from other funds		606,763		-		-		606,763
other assets		-		95,625		-		95,625
Increase (decrease) in:								
accounts payable		37,689		16,626		-		54,315
due to other funds		43,054		(666,945)		-		(623,891)
claims payable		(417,650)		(357,933)		-		(775,583)
Net adjustments		273,649		(912,627)		-		(638,978)
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	\$	1,073,080	\$	(839,805)	\$	17,735	\$	255,238

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Decrease in accounts receivable due to write-off of bad debt	\$	-	\$	-	\$	-	\$	-
Effect on income for charges to bad debt expense								
TOTAL	\$	-	\$	-	\$	-	\$	-

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COMBINING STATEMENTS 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.

PARISH DETAILS

This fund accounts for money on deposit from the Parish of Jefferson to pay for details worked at various Parish facilities. Money for Parish details is deposited into this fund. The General Fund is then reimbursed for any details worked by any JPSO deputies.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2006

	TAX COLLECTOR	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	NARCOTICS SEIZURE	PARISH DETAILS	COMBINED TOTALS
							JUNE 30, 2006
ASSETS							
Cash and cash equivalents	\$ -	\$ 1,961,133	\$ 356,119	\$ -	\$ -	\$ -	\$ 2,317,252
Share of pooled assets - General Pool	-	-	-	75,859	15,022	26,520	117,401
Share of pooled assets - Bureau Pool	56,398,320	-	-	-	-	-	56,398,320
Investments	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
TOTAL ASSETS	56,398,320	1,961,133	356,119	75,859	15,022	26,520	58,832,973
LIABILITIES							
Liabilities							
Accounts payable	-	-	-	-	-	-	-
Due to other funds	-	8,472	52,657	-	-	-	61,129
Due to taxing bodies and others	56,398,320	1,952,661	303,462	75,859	15,022	26,520	58,771,844
Total Liabilities	56,398,320	1,961,133	356,119	75,859	15,022	26,520	58,832,973
NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2006

	TAX COLLECTOR	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	NARCOTICS SEIZURE	PARISH DETAILS	COMBINED TOTALS JUNE 30, 2006
ADDITIONS							
Tax, fines, commissions and other fees	\$ 696,273,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 696,273,615
Deposits							
Sheriff's sales	-	5,162,166	-	-	-	-	5,162,166
Garishments	-	2,424,530	-	-	-	-	2,424,530
Inmate deposits	-	-	724,981	-	-	-	724,981
Other	-	195,172	-	-	-	159,713	354,885
Amounts received from other funds	-	-	-	-	-	-	-
Interest	2,457,751	110,959	13,532	3,799	711	-	2,586,712
Total Additions	698,731,346	2,892,807	738,513	3,799	711	159,713	707,576,889
REDUCTIONS							
Deposits Sent To							
Sheriff's General Fund	79,746,153	1,467,271	-	3,799	-	135,694	81,352,917
Taxing bodies and others	602,143,869	209,076	5,228	-	-	24,087	602,382,260
Litigants/defendants	-	3,651,776	-	-	-	-	3,653,776
Attorneys, appraisers, and others	-	3,076,346	-	-	-	-	3,076,346
Other Reductions	-	-	-	-	-	-	-
Commissary Sales Fund	-	-	359,751	-	-	-	359,751
Inmate withdrawals	-	-	293,153	-	-	-	293,153
Amounts paid to other funds	-	110,908	12,445	-	-	-	123,353
Amounts abandoned to State	-	-	-	-	-	-	-
Bank service charges	-	-	282	-	-	-	282
Total Reductions	681,890,022	8,517,377	670,859	3,799	-	159,781	691,241,838
NET CHANGE IN DEPOSIT BALANCES	16,841,324	(624,570)	67,654	-	711	(68)	16,285,051
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS							
BEGINNING OF YEAR	39,556,986	2,585,703	288,465	75,859	14,311	26,588	42,547,922
END OF YEAR	\$ 56,398,320	\$ 1,961,133	\$ 356,119	\$ 75,859	\$ 15,022	\$ 26,520	\$ 58,832,973

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*INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF REVENUES
ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2006

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
TAXES					
Ad valorem taxes	\$ 17,816,131	\$ -	\$ 17,816,131	\$ 18,195,250	\$ (379,119)
Sales and use taxes	23,389,727	(729,490)	22,660,237	22,696,600	(36,363)
	<u>41,205,858</u>	<u>(729,490)</u>	<u>40,476,368</u>	<u>40,891,850</u>	<u>(415,482)</u>
INTERGOVERNMENTAL					
Federal					
Federal grants	10,838,232	-	10,838,232	9,159,000	1,679,232
State					
State grants	25,590	-	25,590	25,000	590
State revenue sharing	1,271,072	-	1,271,072	1,271,000	72
State supplemental pay	2,893,025	-	2,893,025	2,900,000	(6,975)
Basic training and other	-	-	-	15,000	(15,000)
Video poker allocations	2,466,059	-	2,466,059	2,300,000	166,059
Local					
Reimbursed salaries					
Airport and other details	2,427,117	-	2,427,117	2,505,000	(77,883)
Other	1,576,902	-	1,576,902	1,330,000	246,902
Reimbursed expenditures	221,136	-	221,136	226,000	(4,864)
	<u>21,719,133</u>	<u>-</u>	<u>21,719,133</u>	<u>19,731,000</u>	<u>1,988,133</u>
SERVICE CHARGES, FEES, AND COMMISSIONS					
Commissions					
Taxes, licenses, etc	38,929,747	(941,385)	37,988,362	38,295,000	(306,638)
Fines forfeitures, etc	847,888	-	847,888	870,000	(22,112)
Other	1,315,596	-	1,315,596	1,240,000	75,596
Civil and criminal fees	2,171,132	29	2,171,161	2,315,000	(143,839)
Court attendance fees	204,000	-	204,000	215,000	(11,000)
Housing state prisoners	348,993	-	348,993	335,000	13,993
Transportation of prisoners	208,365	-	208,365	200,000	8,365
Feeding and keeping of prisoners	774,126	-	774,126	727,900	46,226
Rentals	44,830	-	44,830	45,000	(170)
	<u>44,844,677</u>	<u>(941,356)</u>	<u>43,903,321</u>	<u>44,242,900</u>	<u>(339,579)</u>
INTEREST	<u>1,711,462</u>	<u>-</u>	<u>1,711,462</u>	<u>1,400,000</u>	<u>311,462</u>
MISCELLANEOUS					
Public assignments	408,814	-	408,814	500,000	(91,186)
Subrogations	501,968	-	501,968	500,000	1,968
Equipment usage	698,604	-	698,604	700,000	(1,396)
Other	853,822	-	853,822	828,500	25,322
	<u>2,463,208</u>	<u>-</u>	<u>2,463,208</u>	<u>2,528,500</u>	<u>(65,292)</u>
TOTAL REVENUES	<u>\$ 111,944,338</u>	<u>\$ (1,670,846)</u>	<u>\$ 110,273,492</u>	<u>\$ 108,794,250</u>	<u>\$ 1,479,242</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2006

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
EXPENDITURES					
Public Safety					
Executive					
Current					
Salaries and benefits	\$ 2,273,525	\$ (565)	\$ 2,272,960	\$ 2,495,050	\$ 222,090
General operating expenditures	415,768	33,949	449,717	550,150	100,433
Materials and supplies	298,675	(935)	297,740	294,100	(3,640)
Travel	10,518	(572)	9,946	27,650	17,704
Programs and activities	-	-	-	-	-
Capital outlay	11,680	-	11,680	6,700	(4,980)
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>3,010,166</u>	<u>31,877</u>	<u>3,042,043</u>	<u>3,373,650</u>	<u>331,607</u>
Finance and Administrative					
Current					
Salaries and benefits	7,965,545	(77,364)	7,888,181	8,503,100	614,919
General operating expenditures	2,744,259	(63,514)	2,680,745	3,568,500	887,755
Materials and supplies	4,114,998	(704,870)	3,410,128	3,373,750	(36,378)
Travel	7,064	(2,032)	5,032	24,500	19,468
Programs and activities	-	-	-	-	-
Capital outlay	658,181	923,715	1,581,896	2,477,750	895,854
Intergovernmental	-	-	-	-	-
Debt Service	3,575	-	3,575	3,600	25
	<u>15,493,622</u>	<u>75,935</u>	<u>15,569,557</u>	<u>17,951,200</u>	<u>2,381,643</u>
Fleet					
Current					
Salaries and benefits	1,296,760	(7,561)	1,289,199	1,365,000	75,801
General operating expenditures	2,618,020	72	2,618,092	2,656,350	38,258
Materials and supplies	3,815,502	(2,458)	3,813,044	3,893,700	80,656
Travel	(340)	-	(340)	2,550	2,890
Programs and activities	-	-	-	-	-
Capital outlay	2,893,183	1,221,931	4,115,114	4,574,750	459,636
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>10,623,125</u>	<u>1,211,984</u>	<u>11,835,109</u>	<u>12,492,350</u>	<u>657,241</u>
Revenue and Taxation					
Current					
Salaries and benefits	2,035,535	(2,033)	2,033,502	2,263,550	230,048
General operating expenditures	455,383	(11,011)	444,372	829,250	384,878
Materials and supplies	12,319	-	12,319	32,800	20,481
Travel	-	-	-	3,750	3,750
Programs and activities	-	-	-	-	-
Capital outlay	1,725	-	1,725	15,500	13,775
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>2,504,962</u>	<u>(13,044)</u>	<u>2,491,918</u>	<u>3,144,850</u>	<u>652,932</u>
Operations					
Current					
Salaries and benefits	15,806,479	(83,612)	15,722,867	16,918,600	1,195,733
General operating expenditures	503,903	(109)	503,794	554,200	50,406
Materials and supplies	125,942	4,084	130,026	144,150	14,124
Travel	4,897	-	4,897	9,250	4,353
Programs and activities	-	-	-	-	-
Capital outlay	2,948	-	2,948	9,625	6,677
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>16,444,169</u>	<u>(79,637)</u>	<u>16,364,532</u>	<u>17,635,825</u>	<u>1,271,293</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2006

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Special Operations					
Current					
Salaries and benefits	4,734,646	399	4,735,045	5,061,860	326,815
General operating expenditures	190,700	(47)	190,653	239,900	49,247
Materials and supplies	180,809	285,806	466,615	527,600	60,985
Travel	15,465	265	15,730	26,250	10,520
Programs and activities	-	-	-	-	-
Capital outlay	980,704	(765,336)	215,368	281,625	66,257
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>6,102,324</u>	<u>(478,913)</u>	<u>5,623,411</u>	<u>6,137,235</u>	<u>513,824</u>
Technical Services					
Current					
Salaries and benefits	7,790,752	(26,270)	7,764,482	8,372,750	608,268
General operating expenditures	291,944	3,185	295,129	400,300	105,171
Materials and supplies	214,882	(3,904)	210,978	234,000	23,022
Travel	9,708	1,480	11,188	15,950	4,762
Programs and activities	-	-	-	-	-
Capital outlay	16,596	3,397	19,993	184,500	164,507
Intergovernmental	15,000	-	15,000	40,000	25,000
Debt Service	-	-	-	-	-
	<u>8,338,882</u>	<u>(22,112)</u>	<u>8,316,770</u>	<u>9,247,500</u>	<u>930,730</u>
Internal Management					
Current					
Salaries and benefits	1,224,499	(17,408)	1,207,091	1,294,000	86,909
General operating expenditures	119,120	(63)	119,057	153,150	34,093
Materials and supplies	87,154	(7,697)	79,457	231,000	151,543
Travel	4,778	-	4,778	11,500	6,722
Programs and activities	-	-	-	-	-
Capital outlay	24,324	22,365	46,689	132,000	85,311
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>1,459,875</u>	<u>(2,803)</u>	<u>1,457,072</u>	<u>1,821,650</u>	<u>364,578</u>
Criminal Investigations					
Current					
Salaries and benefits	7,266,581	(1,297)	7,265,284	7,347,600	82,316
General operating expenditures	262,117	18,269	280,386	331,350	50,964
Materials and supplies	13,553	2,487	16,040	55,300	39,260
Travel	13,780	(1,212)	12,568	26,500	13,932
Programs and activities	-	-	-	-	-
Capital outlay	11,754	3,999	15,753	36,000	20,247
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>7,567,785</u>	<u>22,246</u>	<u>7,590,031</u>	<u>7,796,750</u>	<u>206,719</u>
Special Investigations					
Current					
Salaries and benefits	2,273,450	11,450	2,284,900	2,325,500	40,600
General operating expenditures	51,763	(68)	51,695	74,800	23,105
Materials and supplies	2,904	12,688	15,592	13,200	(2,392)
Travel	6,079	1,353	7,432	12,000	4,568
Programs and activities	-	-	-	-	-
Capital outlay	4,200	2,365	6,565	9,250	2,685
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>2,338,396</u>	<u>27,788</u>	<u>2,366,184</u>	<u>2,434,750</u>	<u>68,566</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2006

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Narcotics					
Current					
Salaries and benefits	2,736,943	12,832	2,749,775	2,793,000	43,225
General operating expenditures	94,345	(68)	94,277	132,450	38,173
Materials and supplies	22,134	6,146	28,280	32,600	4,320
Travel	783	-	783	11,250	10,467
Programs and activities	-	-	-	-	-
Capital outlay	5,930	-	5,930	18,000	12,070
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>2,860,135</u>	<u>18,910</u>	<u>2,879,045</u>	<u>2,987,300</u>	<u>108,255</u>
Corrections					
Current					
Salaries and benefits	12,824,813	27,002	12,851,815	13,049,850	198,035
General operating expenditures	866,210	4,871	871,081	1,090,950	219,869
Materials and supplies	100,743	(1,880)	98,863	81,920	(16,943)
Travel	5,975	236	6,211	7,650	1,439
Programs and activities	-	-	-	-	-
Capital outlay	4,674	-	4,674	7,200	2,526
Intergovernmental	-	-	-	-	-
Debt Service	-	-	-	-	-
	<u>13,802,415</u>	<u>30,229</u>	<u>13,832,644</u>	<u>14,237,570</u>	<u>404,926</u>
Non-departmental					
Current					
Salaries and benefits	-	-	-	-	-
General operating expenditures	23,356	(37)	23,319	32,750	9,431
Materials and supplies	-	-	-	-	-
Travel	-	-	-	-	-
Programs and activities	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	36,352	-	36,352	37,000	648
Debt Service	-	-	-	-	-
	<u>59,708</u>	<u>(37)</u>	<u>59,671</u>	<u>69,750</u>	<u>10,079</u>
TOTAL EXPENDITURES	<u>\$ 90,605,564</u>	<u>\$ 822,423</u>	<u>\$ 91,427,987</u>	<u>\$ 99,330,380</u>	<u>\$ 7,902,393</u>

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JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

TOTAL - ALL FUNCTIONS						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	376,745	-	376,745	356,000	20,745	716,000
Fines and forfeitures	135,184	-	135,184	100,000	35,184	45,000
Interest	69,116	-	69,116	60,300	8,816	24,550
Miscellaneous	329,300	-	329,300	335,700	(6,400)	11,350
TOTAL REVENUES	910,345	-	910,345	852,000	58,345	796,900
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	5,434	-	5,434	7,500	2,066	4,500
Materials and supplies	36,517	2,241	38,758	45,050	6,292	64,800
Cost of goods sold	232,614	-	232,614	245,000	12,386	427,000
Travel	-	-	-	-	-	-
Programs and activities	244,196	(1,028)	243,168	324,000	80,832	35,000
Miscellaneous	7,487	-	7,487	10,550	3,063	13,050
Capital outlay	1,424	-	1,424	-	(1,424)	-
TOTAL EXPENDITURES	527,672	1,213	528,885	632,100	103,215	544,350
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	382,673	1,213	381,460	219,900	161,560	252,550
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(100,000)	-	(100,000)	(100,000)	-	(222,750)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(100,000)	-	(100,000)	(100,000)	-	(222,750)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	282,673	1,213	281,460	119,900	161,560	29,800
FUND BALANCE						
Beginning of year	959,175	3,150	956,025	956,025	-	893,896
End of year	\$ 1,241,848	\$ 4,363	\$ 1,237,485	\$ 1,075,925	\$ 161,560	\$ 923,696

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

COMMISSARY SALES SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	360,773	-	360,773	335,000	25,773	695,000
Fines and forfeitures	-	-	-	-	-	-
Interest	37,014	-	37,014	34,000	3,014	15,900
Miscellaneous	498	-	498	500	(2)	1,900
TOTAL REVENUES	398,285	-	398,285	369,500	28,785	712,800
EXPENDITURES						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	5,434	-	5,434	7,500	2,066	4,500
Materials and supplies	30,088	2,241	32,329	35,750	3,421	45,500
Cost of goods sold	232,614	-	232,614	245,000	12,386	427,000
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	7,487	-	7,487	10,550	3,063	13,050
Capital outlay	1,424	-	1,424	-	(1,424)	-
TOTAL EXPENDITURES	277,047	2,241	279,288	298,800	19,512	490,050
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	121,238	2,241	118,997	70,700	48,297	222,750
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(100,000)	-	(100,000)	(100,000)	-	(222,750)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(100,000)	-	(100,000)	(100,000)	-	(222,750)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	21,238	2,241	18,997	(29,300)	48,297	-
FUND BALANCE						
Beginning of year	434,676	3,150	431,526	431,526	-	420,224
End of year	\$ 455,914	\$ 5,391	\$ 450,523	\$ 402,226	\$ 48,297	\$ 420,224

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

JUNIOR DEPUTY SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intra-governmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	829	-	829	1,000	(171)	1,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	829	-	829	1,000	(171)	1,000
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	(135)	-	(135)	1,000	1,135	4,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	10,558	(678)	9,880	12,000	2,120	20,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	10,423	(678)	9,745	13,000	3,255	24,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,594)	(678)	(8,916)	(12,000)	3,084	(23,000)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(9,594)	(678)	(8,916)	(12,000)	3,084	(23,000)
FUND BALANCE						
Beginning of year	25,590	-	25,590	25,590	-	23,022
End of year	\$ 15,996	\$ (1,678)	\$ 16,674	\$ 13,590	\$ 3,084	\$ 22

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

STATE ASSET FORFEITURE SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Faxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	135,184	-	135,184	100,000	35,184	45,000
Interest	9,999	-	9,999	7,000	2,999	1,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>145,183</u>	<u>-</u>	<u>145,183</u>	<u>107,000</u>	<u>38,183</u>	<u>46,000</u>
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>145,183</u>	<u>-</u>	<u>145,183</u>	<u>107,000</u>	<u>38,183</u>	<u>46,000</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>145,183</u>	<u>-</u>	<u>145,183</u>	<u>107,000</u>	<u>38,183</u>	<u>46,000</u>
FUND BALANCE						
Beginning of year	166,590	-	166,590	166,590	-	115,081
End of year	<u>\$ 311,773</u>	<u>\$ -</u>	<u>\$ 311,773</u>	<u>\$ 273,590</u>	<u>\$ 38,183</u>	<u>\$ 161,081</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

RUDE PROGRAM SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Properties taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	6,190	-	6,190	5,000	1,190	2,500
Miscellaneous	6,741	-	6,741	7,700	(959)	7,700
TOTAL REVENUES	12,931	-	12,931	12,700	231	10,200
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,931	-	12,931	12,700	231	10,200
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	12,931	-	12,931	12,700	231	10,200
FUND BALANCE						
Beginning of year	121,418	-	121,418	121,418	-	121,166
End of year	\$ 134,349	\$ -	\$ 134,349	\$ 134,118	\$ 231	\$ 131,366

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

DEPUTY DISASTER RELIEF SPECIAL REVENUE FUND

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	5,186	-	5,186	5,000	186	-
Miscellaneous	319,561	-	319,561	325,000	(5,439)	-
TOTAL REVENUES	324,747	-	324,747	330,000	(5,253)	-
EXPENDITURES						
Current						
Public Safety						
Non-departmental						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	203,400	-	203,400	280,000	76,600	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	203,400	-	203,400	280,000	76,600	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	121,347	-	121,347	50,000	71,347	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	121,347	-	121,347	50,000	71,347	-
FUND BALANCE						
Beginning of year	-	-	-	-	-	-
End of year	\$ 121,347	\$ -	\$ 121,347	\$ 50,000	\$ 71,347	\$ -

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

WIDOWS AND ORPHANS SPECIAL REVENUE FUND

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	325	-	325	300	25	150
Miscellaneous	2,500	-	2,500	2,500	-	1,000
TOTAL REVENUES	2,825	-	2,825	2,800	25	1,150
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	4,589	-	4,589	5,000	411	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	4,589	-	4,589	5,000	411	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,764)	-	(1,764)	(2,200)	436	1,150
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(1,764)	-	(1,764)	(2,200)	436	1,150
FUND BALANCE						
Beginning of year	7,435	-	7,435	7,435	-	9,459
End of year	\$ 5,671	\$ -	\$ 5,671	\$ 5,235	\$ 436	\$ 10,609

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

RECREATION AND RELIEF SPECIAL REVENUE FUND

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	15,972	-	15,972	21,000	(5,028)	21,000
Fines and forfeitures	-	-	-	-	-	-
Interest	7,465	-	7,465	6,000	1,465	3,000
Miscellaneous	-	-	-	-	-	750
TOTAL REVENUES	<u>23,437</u>	<u>-</u>	<u>23,437</u>	<u>27,000</u>	<u>(3,563)</u>	<u>24,750</u>
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	978	-	978	2,300	1,322	2,300
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	25,649	(350)	25,299	27,000	1,701	15,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>26,627</u>	<u>(350)</u>	<u>26,277</u>	<u>29,300</u>	<u>3,023</u>	<u>17,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,190)</u>	<u>(350)</u>	<u>(2,840)</u>	<u>(2,300)</u>	<u>(540)</u>	<u>7,450</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(3,190)</u>	<u>(350)</u>	<u>(2,840)</u>	<u>(2,300)</u>	<u>(540)</u>	<u>7,450</u>
FUND BALANCE						
Beginning of year	158,609	-	158,609	158,609	-	159,636
End of year	<u>\$ 155,419</u>	<u>\$ (350)</u>	<u>\$ 155,769</u>	<u>\$ 156,309</u>	<u>\$ (540)</u>	<u>\$ 167,086</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

DEPUTY SCHOLARSHIP SPECIAL REVENUE FUND

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	2,108	-	2,108	2,000	108	1,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	2,108	-	2,108	2,000	108	1,000
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	5,586	-	5,586	6,000	414	13,000
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	5,586	-	5,586	6,000	414	13,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,478)	-	(3,478)	(4,000)	522	(12,000)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(3,478)	-	(3,478)	(4,000)	522	(12,000)
FUND BALANCE						
Beginning of year	44,857	-	44,857	44,857	-	45,308
End of year	\$ 41,379	\$ -	\$ 41,379	\$ 40,857	\$ 522	\$ 33,308

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

**COMMUNICATIONS RESERVE CAPITAL PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006**

	<u>PRIOR YEARS ACTUAL</u>	<u>CURRENT YEAR ACTUAL</u>	<u>PROJECT TO DATE ACTUAL</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	3,000,000	2,616,927	5,616,927
Service charges, fees and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	1,371,060	299,116	1,670,176
Miscellaneous	-	-	-
TOTAL REVENUES	<u>4,371,060</u>	<u>2,916,043</u>	<u>7,287,103</u>
EXPENDITURES			
Public Safety			
Current			
Executive	-	-	-
Finance & Administrative	13,144,753	2,669,198	15,813,951
Fleet	-	-	-
Revenue & Taxation	-	-	-
Operations	-	-	-
Special Operations	-	-	-
Technical Services	-	-	-
Internal Management	-	-	-
Criminal Investigations	-	-	-
Special Investigations	-	-	-
Narcotics	-	-	-
Corrections	-	-	-
Non-departmental	-	-	-
TOTAL EXPENDITURES	<u>13,144,753</u>	<u>2,669,198</u>	<u>15,813,951</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(8,773,693)</u>	<u>246,845</u>	<u>(8,526,848)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	15,000,000	2,000,000	17,000,000
Operating transfers out	(273,352)	-	(273,352)
TOTAL OTHER FINANCING SOURCES (USES)	<u>14,726,648</u>	<u>2,000,000</u>	<u>16,726,648</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>\$ 5,952,955</u>	<u>2,246,845</u>	<u>\$ 8,199,800</u>
FUND BALANCE			
Beginning of year		5,952,955	
End of year		<u>\$ 8,199,800</u>	

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

FIRING RANGE COMPLEX CAPITAL PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2006

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	1,867	6,931	358,820
Miscellaneous	-	-	-
TOTAL REVENUES	<u>1,867</u>	<u>6,931</u>	<u>358,820</u>
EXPENDITURES			
Capital outlay			
Public Safety			
Finance and Administration			
Computer supplies and licenses	-	-	345
Professional services	-	-	320,326
Construction	138,687	-	5,220,721
Equipment	78,592	-	1,259,628
Miscellaneous	-	-	-
TOTAL EXPENDITURES	<u>217,279</u>	<u>-</u>	<u>6,801,020</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(215,412)</u>	<u>6,931</u>	<u>(6,442,200)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	150,000	-	6,509,100
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>150,000</u>	<u>-</u>	<u>6,509,100</u>
NET CHANGE IN FUND BALANCES	<u>\$ (65,412)</u>	<u>6,931</u>	<u>\$ 66,900</u>
FUND BALANCE			
Beginning of year		59,969	
End of year		<u>\$ 66,900</u>	

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

**BUILDINGS AND IMPROVEMENTS CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006**

	<u>PRIOR YEARS ACTUAL</u>	<u>CURRENT YEAR ACTUAL</u>	<u>PROJECT TO DATE ACTUAL</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Service charges, fees and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	3,413	110,915	114,328
Miscellaneous	-	-	-
TOTAL REVENUES	<u>3,413</u>	<u>110,915</u>	<u>114,328</u>
EXPENDITURES			
Public Safety			
Current			
Executive	-	-	-
Finance & Administrative	23,828	91,755	115,583
Fleet	-	-	-
Revenue & Taxation	-	-	-
Operations	-	-	-
Special Operations	-	-	-
Technical Services	-	-	-
Internal Management	-	-	-
Criminal Investigations	-	-	-
Special Investigations	-	-	-
Narcotics	-	-	-
Corrections	-	-	-
Non-departmental	-	-	-
TOTAL EXPENDITURES	<u>23,828</u>	<u>91,755</u>	<u>115,583</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(20,415)</u>	<u>19,160</u>	<u>(1,255)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	1,000,000	4,150,000	5,150,000
Operating transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,000,000</u>	<u>4,150,000</u>	<u>5,150,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>\$ 979,585</u>	<u>4,169,160</u>	<u>\$ 5,148,745</u>
FUND BALANCE			
Beginning of year		979,585	
End of year		<u>\$ 5,148,745</u>	

JEFFERSON PARISH SHERIFF'S OFFICE
 HARVEY, LOUISIANA

COMPUTER EQUIPMENT CAPITAL PROJECT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - CURRENT AND PROJECT TO DATE
 FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2006

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	6,933	101,061	107,994
Miscellaneous	-	-	-
TOTAL REVENUES	<u>6,933</u>	<u>101,061</u>	<u>107,994</u>
EXPENDITURES			
Capital outlay			
Public Safety			
Finance and Administration			
Computer supplies and licenses	-	-	-
Professional services	-	-	-
Construction	-	-	-
Equipment	-	597,092	597,092
Miscellaneous	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>597,092</u>	<u>597,092</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,933</u>	<u>(496,031)</u>	<u>(489,098)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,000,000	500,000	2,500,000
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,000,000</u>	<u>500,000</u>	<u>2,500,000</u>
NET CHANGE IN FUND BALANCES	<u>\$ 2,006,933</u>	<u>3,969</u>	<u>\$ 2,010,902</u>
FUND BALANCE			
Beginning of year		2,006,933	
End of year		<u>\$ 2,010,902</u>	

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

COMBINING SCHEDULE OF FIDUCIARY NET ASSETS
 TAX COLLECTOR AGENCY FUNDS
 June 30, 2006 and 2005

	<u>MISCELLANEOUS FEES</u>	<u>CRIMINAL CASH BONDS</u>	<u>\$15 CRIMINAL JUSTICE FEES</u>	<u>24TH JUDICIAL COURT FEES</u>
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Share of Bureau Pool	138,569	1,108,670	867,291	5,231
Investments	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>138,569</u>	<u>1,108,670</u>	<u>867,291</u>	<u>5,231</u>
LIABILITIES				
Due to taxing bodies and others	138,569	1,108,670	867,291	5,231
Due to other funds	-	-	-	-
TOTAL LIABILITIES	<u>138,569</u>	<u>1,108,670</u>	<u>867,291</u>	<u>5,231</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	FINES	PROPERTY TAX	SALES TAX	TOTALS	
				JUNE 30, 2006	JUNE 30, 2005
\$	-	\$ -	\$ -	\$ -	\$ -
	1,074,508	9,058,742	44,145,309	56,398,320	39,556,996
	-	-	-	-	-
	-	-	-	-	-
	<u>1,074,508</u>	<u>9,058,742</u>	<u>44,145,309</u>	<u>56,398,320</u>	<u>39,556,996</u>
	1,074,508	9,058,742	44,145,309	56,398,320	39,556,996
	-	-	-	-	-
	<u>1,074,508</u>	<u>9,058,742</u>	<u>44,145,309</u>	<u>56,398,320</u>	<u>39,556,996</u>
\$	<u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA

COMBINING SCHEDULE OF CHANGES IN DEPOSIT BALANCES
DUE TO TAXING BODIES AND OTHERS
TAX COLLECTOR AGENCY FUNDS
For the Years Ended June 30, 2006 and 2005

	MISCELLANEOUS FEES	CRIMINAL CASH BONDS	\$15 CRIMINAL JUSTICE FEES	24TH JUDICIAL COURT FEES
DUE TO TAXING BODIES AND OTHERS, BEGINNING OF PERIOD	\$ 230,204	\$ 795,078	\$ 658,307	\$ 5,231
COLLECTIONS				
Ad valorem taxes - current	-	-	-	-
Ad valorem taxes - prior years	-	-	-	-
Ad valorem taxes - protested	-	-	-	-
State revenue sharing	-	-	-	-
Sales taxes	-	-	-	-
Licenses - occupational, etc.	-	-	-	-
Fines, forfeitures and criminal costs	-	-	-	-
Bonds and bond fees	-	642,105	186,368	-
Notices, costs, fees, etc	1,395,192	-	-	-
Interest and other	5,698	27,405	22,616	-
Refunds	-	-	-	-
Amounts received on Due from other funds	-	-	-	-
TOTAL COLLECTIONS	<u>1,400,890</u>	<u>669,510</u>	<u>208,984</u>	<u>-</u>
DISTRIBUTIONS				
STATE				
La. Dept. of Wildlife and Fisheries	-	-	-	-
La. Dept. of Public Safety	-	-	-	-
La. Dept. of the Treasury (CMIS)	-	-	-	-
La. Dept. of the Treasury (East Jeff Levee District)	-	-	-	-
La. Dept. of Transportation (Crescent City Connection)	-	-	-	-
JEFFERSON PARISH				
Assessor	-	-	-	-
Clerk of Court	-	-	-	-
Coroner	-	-	-	-
Council	-	27,405	-	-
District Attorney	250,370	-	-	-
Hospital District No. 1	-	-	-	-
Hospital District No. 2	-	-	-	-
Public School System	-	-	-	-
Sheriff	491,044	-	-	-
LOCAL MUNICIPALITIES				
City of Gretna	-	-	-	-
City of Harahan	-	-	-	-
City of Kenner	-	-	-	-
City of Westwego	-	-	-	-
City of New Orleans	-	-	-	-
Town of Jean Lafitte	-	-	-	-
Town of Grand Isle	-	-	-	-
OTHER				
New Orleans Aviation Board	-	-	-	-
GNO Parkway Commission	-	-	-	-
LCLE (Criminal Victims Relief)	-	-	-	-
Indigent Defender Board	250,370	-	-	-
24th Judicial Court	500,741	-	-	-
East Jefferson Levee District	-	-	-	-
West Jefferson Levee District	-	-	-	-
Grand Isle Independent Levee District	-	-	-	-
Grand Isle Port Commission	-	-	-	-
State Pension Plans	-	-	-	-
Crime Stoppers, Inc.	-	-	-	-
Refunds to taxpayers	-	328,513	-	-
Refunds to taxfree shoppers	-	-	-	-
Notices, costs, fees, etc.	-	-	-	-
Amounts paid on Due to other funds	-	-	-	-
TOTAL DISTRIBUTIONS	<u>1,492,525</u>	<u>355,918</u>	<u>-</u>	<u>-</u>
DUE TO TAXING BODIES AND OTHERS, END OF PERIOD	\$ <u>138,569</u>	\$ <u>1,108,670</u>	\$ <u>867,291</u>	\$ <u>5,231</u>

FINES	PROPERTY TAX	SALES TAX	TOTALS	
			JUNE 30, 2006	JUNE 30, 2005
\$ 1,553,662	\$ 4,429,774	\$ 31,884,740	\$ 39,556,996	\$ 36,475,485
-	223,476,640	-	223,476,640	237,969,841
-	1,678,232	-	1,678,232	1,632,642
-	31,946	-	31,946	438,451
-	9,028,945	-	9,028,945	9,061,538
-	-	429,355,581	429,355,581	363,418,068
-	-	10,004,773	10,004,773	10,249,981
13,131,690	-	-	13,131,690	15,654,773
-	-	-	828,473	796,359
-	1,011,019	94,343	2,500,554	2,445,480
47,564	1,835,830	518,618	2,457,731	2,177,325
-	5,208,549	1,028,232	6,236,781	6,878,887
-	-	-	-	13,911
<u>13,179,254</u>	<u>242,271,161</u>	<u>441,001,547</u>	<u>698,731,346</u>	<u>650,737,256</u>
331	-	-	331	260
33,535	-	-	33,535	45,717
198,024	-	-	198,024	208,970
-	5,925,979	-	5,925,979	6,770,870
259	-	-	259	364
-	2,832,941	-	2,832,941	2,829,931
848,787	-	-	848,787	998,587
42,552	3,269,689	-	3,312,241	3,688,554
7,898,353	142,679,110	154,410,956	305,015,824	294,917,393
1,775,779	-	-	2,026,149	2,289,631
-	54	-	54	19
-	104	-	104	36
-	48,317,191	164,015,971	212,333,162	195,803,581
1,051,426	19,108,516	59,095,167	79,746,153	74,927,897
728	-	8,141,291	8,142,019	6,078,965
66	-	1,372,945	1,373,011	1,457,988
1,992	-	35,440,314	35,442,306	31,267,255
558	-	2,373,174	2,373,732	1,929,940
-	-	551,383	551,383	689,542
50	-	136,365	136,415	123,125
87	-	397,385	397,472	429,517
-	-	551,300	551,300	689,439
38,732	-	-	38,732	4,810
181,007	-	-	181,007	197,598
1,481,805	-	-	1,732,175	1,655,611
50	-	-	500,791	426,691
-	-	-	-	-
-	3,665,096	-	3,665,096	3,450,860
-	107,544	-	107,544	112,802
-	120,252	-	120,252	125,376
-	7,123,871	-	7,123,871	7,338,798
93,705	-	-	93,705	110,539
10,582	4,491,846	996,990	5,827,931	7,125,118
-	-	227,314	227,314	445,969
-	-	1,030,423	1,030,423	1,500,081
-	-	-	-	13,911
<u>13,658,408</u>	<u>237,642,193</u>	<u>428,740,978</u>	<u>681,890,022</u>	<u>647,655,745</u>
\$ 1,074,508	\$ 9,058,742	\$ 44,145,309	\$ 56,398,320	\$ 39,556,996

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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, 2006

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
FEDERAL AWARDS					
DIRECT PROGRAMS:					
U.S. DEPARTMENT OF JUSTICE					
<i>Bureau of Justice Administration</i>					
Local Law Enforcement Block Grants Program - 2001	16.592	2001-LB-VX-2638	20-Sep-01	19-Sep-03	\$ 775,669.00 (1)
Local Law Enforcement Block Grants Program - 2003	16.592	2003-LB-BX-1171	5-Sep-03	4-Sep-05	464,887 (1)
Local Law Enforcement Block Grants Program - 2004	16.592	2004-LB-BX-0857	5-Aug-04	4-Aug-06	204,999 (1)
Edward Byrne Memorial Justice Assistance Grant - 2005	16.579 (M)	2005-DJ-BX-0088	1-Oct-04	30-Sep-08	820,537
Edward Byrne Memorial Justice Assistance Grant - 2006	16.579 (M)	2006-DJ-BX-0402	1-Oct-05	30-Sep-09	168,235
Gang Resistance Education And Training (GREAT)	16.737	2004-JV-FX-0193	1-Jan-04	30-Jan-06	173,516
Cops Secure Our Schools	16.710	2004CKWX0549	1-Aug-05	30-Jan-07	100,000
<i>Federal Bureau of Investigation</i>					
Joint Terrorism Task Force - 04/05	16.Unknown	Various Investigations	Project	Completion	Reimbursement
Joint Terrorism Task Force - 05/06	16.Unknown	Various Investigations	Project	Completion	Reimbursement
Greater New Orleans Organized Crime Task Force (GNOOCTF)	16.Unknown	Various Investigations	Project	Completion	Reimbursement
<i>Justice Management Division</i>					
Organized Crime Drug Enforcement Task Force (OCDETF) #217	16.Unknown	Various Investigations	Project	Completion	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #226	16.Unknown	Various Investigations	Project	Completion	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #233	16.Unknown	Various Investigations	Project	Completion	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #236H	16.Unknown	Various Investigations	Project	Completion	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #237	16.Unknown	Various Investigations	Project	Completion	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #238	16.Unknown	Various Investigations	Project	Completion	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #240H	16.Unknown	Various Investigations	Project	Completion	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #249	16.Unknown	Various Investigations	Project	Completion	Reimbursement
<i>Drug Enforcement Administration</i>					
DEA - State and Local Task Force Overtime Assignment 04/05	16.Unknown	Vendor ID # 700540002	Project	Completion	Reimbursement
DEA - State and Local Task Force Overtime Assignment 05/06	16.Unknown	Vendor ID # 700540002	Project	Completion	Reimbursement
<i>U.S. Marshall's Office</i>					
Equitable Sharing of Federally Forfeited Property	16.Unknown	Unknown	N/A	N/A	N/A
TOTAL - U.S. DEPARTMENT OF JUSTICE					
SOCIAL SECURITY ADMINISTRATION					
Inmate Incentive Payment Program (PL 100-503)	96.Unknown	LA-0196	N/A	N/A	N/A
TOTAL -SOCIAL SECURITY ADMINISTRATION					
U.S. DEPARTMENT OF HOMELAND SECURITY					
TSA K-9 Explosive Detection Team Program 05/06	97.072	DTSA20-03-H-01006	1-Oct-05	30-Sep-06	150,000
TSA K-9 Explosive Detection Team Program 04/05	97.072	DTSA20-03-H-01006	1-Oct-04	30-Sep-05	120,500
Community Disaster Loan (SEE NOTE B BELOW)	97.030 (M)	EMT-2006-LF-1603LA18	Project	Completion	Loan
TOTAL- US DEPARTMENT OF HOMELAND SECURITY					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
02 HIDTA - State & Local Assistance - Intelligence Coordination Network	07.Unknown (M)	12PGCP556	1-Jan-02	30-Jun-05	968,676
03 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	07.Unknown (M)	13PGCP502	1-Jan-03	30-Jun-05	2,552,904
03 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	07.Unknown (M)	13PGCP599	1-Jan-03	30-Jun-05	55,000
04 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	07.Unknown (M)	14PGCP502	1-Jan-04	30-Jun-05	2,161,834
05 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	07.Unknown (M)	15PGCP502	1-Jan-05	30-Dec-05	2,976,474
06 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	07.Unknown (M)	16PGCP502	1-Jan-06	31-Dec-06	2,291,596
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY					

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2005	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2006	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
\$ (21,502)	\$ (21,502)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(49,512)	-	-	(13,458)	36,054	36,054	-	36,054
(140,151)	-	-	(88,117)	52,034	52,034	-	52,034
-	466,940	-	85,404	552,344	552,344	-	552,344
-	-	-	-	-	-	-	-
-	43,981	-	6,976	50,957	50,957	-	50,957
-	34,380	42,030	7,650	84,060	42,030	42,030	84,060
(211,165)	523,799	42,030	(1,545)	775,419	733,419	42,030	775,419
2,224	2,224	-	-	(0)	-	-	-
-	-	-	-	-	-	-	-
1,153	6,013	-	1,948	6,808	6,808	-	6,808
3,577	8,237	-	1,948	6,808	6,808	-	6,808
604	-	-	-	(604)	(604)	-	(604)
587	594	-	-	7	7	-	7
-	1,463	-	1,839	3,242	3,242	-	3,242
3,143	3,897	-	-	754	754	-	754
7,268	7,809	-	-	541	541	-	541
-	594	-	-	594	594	-	594
473	473	-	-	(0)	-	-	-
-	-	-	1,003	1,003	1,003	-	1,003
12,075	14,770	-	2,842	5,537	5,538	-	5,538
10,736	20,107	-	-	9,371	9,371	-	9,371
-	34,814	-	10,438	45,252	45,252	-	45,252
10,736	54,921	-	10,438	54,623	54,623	-	54,623
-	186,017	13,709	-	199,726	186,017	13,709	199,726
-	186,017	13,709	-	199,726	186,017	13,709	199,726
(184,977)	787,744	55,739	13,683	1,042,143	986,404	55,739	1,042,143
9,200	47,200	-	4,000	42,000	42,000	-	42,000
9,200	47,200	-	4,000	42,000	42,000	-	42,000
-	94,942	1,792	55,058	151,792	150,000	1,792	151,792
24,949	24,949	-	-	-	-	-	-
-	6,000,000	-	-	6,000,000	6,000,000	-	6,000,000
24,949	6,119,891	1,792	55,058	6,151,792	6,150,000	1,792	6,151,792
1,904	1,904	-	-	-	-	-	-
21,003	80,702	-	62,487	122,186	122,186	-	122,186
-	-	-	-	-	-	-	-
143,623	252,671	-	116,730	225,778	225,778	-	225,778
375,858	1,416,737	-	193,709	1,234,588	1,234,588	-	1,234,588
-	343,382	-	311,380	654,762	654,762	-	654,762
542,388	2,093,396	-	684,306	2,237,314	2,237,314	-	2,237,314

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS
For The Year Ended June 30, 2006

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
U.S. DEPARTMENT OF THE TREASURY					
U.S. Customs Equitable Sharing of Federally Forfeited Property	21 Unknown	(M) Unknown	N/A	N/A	N/A
U.S. Secret Service Economic Crime Equipment Grant 05006	21 Unknown	Unknown	N/A	N/A	Reimbursement
TOTAL - U.S. DEPARTMENT OF THE TREASURY					
TOTAL DIRECT PROGRAMS					
PASS-THROUGH AWARDS:					
U.S. DEPARTMENT OF JUSTICE					
Passed Through Louisiana Department of Public Safety and Corrections					
National Criminal History Improvement Program (NCHPLAAAFIS) - FY05	16.554	(M) Unknown	1-Jul-05	30-Jan-06	\$ 362,819
Passed Through Louisiana Commission on Law Enforcement:					
Develop Accountability Based Sanctions (Juvenile Assistance Center)	16.523	A03-R-038	1-Oct-01	30-Sep-05	93,243
SHOCAP	16.54	J05-7-002	1-Oct-05	30-Sep-06	25,074
SHOCAP	16.54	J04-7-002	1-Oct-04	30-Sep-05	26,714
Suspension/Expulsion Policy Development (Truancy Center)	16.541	S03-8-002	1-Oct-05	30-Sep-06	100,500
Suspension/Expulsion Policy Development (Truancy Center)	16.541	S02-8-002	1-Oct-04	30-Sep-05	64,000
Multi-Jurisdictional Task Force	16.579	B04-7-022	1-Jan-05	28-Feb-06	133,333
Multi-Jurisdictional Task Force	16.579	B05-7-022	1-Mar-06	28-Feb-07	133,333
Combination Investigation	16.588	M03-7-003	1-Dec-04	30-Nov-05	52,078
Combination Investigation	16.588	M04-7-003	1-Dec-05	30-Nov-06	62,409
Forensic Sciences Improvement Act	16.560	G04-8-002	10/1/2004	9/30/2005	27,446
Forensic Sciences Improvement Act	16.560	G05-8-006	10/1/2005	9/30/2006	21,969
Anti Terrorist Program	16.560	B04-7-008	1/1/2005	6/30/2005	16,200
Passed through Jefferson Parish Community Justice Agency Executive Office of Weed & Seed (Community Based Sites)	16.595	2001-WS-QX-0198	10/1/2001	6/30/2006	Reimbursement
Passed through New Orleans Council/New Orleans Police Department FY 03 COPS Technology Grant	16.710	(M) Unknown	Project	Completion	Unknown
FY 03 COPS Technology Grant - Communications Network	16.710	(M) Unknown	Project	Completion	Unknown
Passed through New Orleans Police Foundation Project Safe Neighborhood	16.609	2004-2005	Project	Completion	146,678
Project Safe Neighborhood Urban Housing Safety Initiative	16.609	2005-2006	Project	Completion	Reimbursement
TOTAL - U.S. DEPARTMENT OF JUSTICE					
FEDERAL HIGHWAY ADMINISTRATION					
Passed Through Louisiana Highway Safety Commission: Safe and Sober Overtime Campaign - 04/05	20.601	PT 05 22 00	Project	Completion	17,250
Safe and Sober Overtime Campaign - 05/06	20.601	P3 06-32-00	Project	Completion	26,000
TOTAL - FEDERAL HIGHWAY ADMINISTRATION					

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2005	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2006	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
\$ -	\$ -	\$ 13,816	\$ -	\$ 13,816	\$ 542,345	\$ 13,816	\$ 556,161
-	1,669	-	-	1,669	1,669	-	1,669
-	1,669	13,816	-	15,485	544,014	13,816	557,830
-	1,669	13,816	-	15,485	544,014	13,816	557,830
<u>\$ 391,560</u>	<u>\$ 9,051,900</u>	<u>\$ 71,347</u>	<u>\$ 757,047</u>	<u>\$ 9,488,734</u>	<u>\$ 9,959,732</u>	<u>\$ 71,347</u>	<u>\$ 10,031,079</u>
\$ -	\$ 362,819	\$ 90,511	-	\$ 453,330	\$ 362,819	\$ 90,511	\$ 453,330
-	362,819	90,511	-	453,330	362,819	90,511	453,330
8,485	19,211	-	-	10,726	10,726	-	10,726
-	6,735	-	7,468	14,203	14,203	-	14,203
8,055	10,522	-	-	2,467	2,467	-	2,467
-	25,017	-	56,096	81,113	81,113	-	81,113
7,717	43,119	-	-	35,402	35,402	-	35,402
17,296	63,908	15,537	-	62,149	46,612	15,537	62,149
-	26,283	11,098	7,011	44,392	33,294	11,098	44,392
4,170	26,569	5,600	-	27,999	22,399	5,600	27,999
-	17,793	4,448	9,750	31,991	27,543	4,448	31,991
8,976	22,131	-	-	13,155	13,155	-	13,155
-	-	-	18,831	18,831	18,831	-	18,831
10,608	10,608	-	-	-	-	-	-
<u>65,307</u>	<u>271,896</u>	<u>36,687</u>	<u>99,156</u>	<u>342,428</u>	<u>305,745</u>	<u>36,683</u>	<u>342,428</u>
1,834	15,231	-	4,135	17,532	17,532	-	17,532
-	-	-	596,569	596,569	596,569	-	596,569
-	-	-	429,165	429,165	429,165	-	429,165
-	-	-	1,025,734	1,025,734	1,025,734	-	1,025,734
11,638	51,872	-	1,686	41,920	41,921	-	41,921
-	-	-	22,895	22,895	22,895	-	22,895
<u>11,638</u>	<u>51,872</u>	<u>-</u>	<u>24,581</u>	<u>64,815</u>	<u>64,816</u>	<u>-</u>	<u>64,816</u>
<u>78,779</u>	<u>701,818</u>	<u>127,194</u>	<u>1,153,606</u>	<u>1,903,839</u>	<u>1,776,646</u>	<u>127,194</u>	<u>1,903,840</u>
-	3,875	-	-	3,875	3,875	-	3,875
-	699	-	372	1,071	1,071	-	1,071
-	4,574	-	372	4,946	4,946	-	4,946

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS
 For The Year Ended June 30, 2006

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
DEPARTMENT OF HOMELAND SECURITY					
Federal Emergency Management Agency:					
Passed Through Louisiana Department of Military Affairs:					
Emergency Assistance (Hurricane IVAN 1348)	97.036	(M)	1348-DR-LA	Project Completion	\$ 222,754
Emergency Assistance (Hurricane KATRINA LA 1603)	97.036	(M)	1603-DR-LA	Project Completion	Unknown
Office of Domestic Preparedness:					
Passed through New Orleans City Council/New Orleans Police Department					
FY 04 Urban Areas Security Initiative (UASI)	97.067	(M)	Unknown	Project Completion	Unknown
FY 04 State Homeland Security Program (SHSP)	97.067	(M)	Unknown	Project Completion	Unknown
FY 05 Homeland Security Grant Program (HSGP)	97.067	(M)	Unknown	Project Completion	Unknown
Office of Domestic Preparedness:					
Passed through Louisiana Commission on Law Enforcement Law Enforcement Terrorism Prevention Program					
	97.074	(M)	2004-GE-T4-004	Project Completion	565,641
Office of Domestic Preparedness:					
Passed through Jefferson Parish Council/Community Justice Agency					
FY 03 State Homeland Security Program (SHSP)	97.073			Project Completion	19,300
FY 04 Urban Areas Security Initiative (UASI)	97.067	(M)		Project Completion	Unknown
FY 05 Homeland Security Grant Program (HSGP)	97.067	(M)	Unknown	Project Completion	Unknown
Office of Domestic Preparedness:					
Passed through Louisiana Department of Homeland Security					
FY 05 Homeland Security Grant Program (HSGP)	97.067	(M)	Unknown	Project Completion	Unknown
TOTAL - DEPARTMENT OF HOMELAND SECURITY					
TOTAL - PASS THROUGH AWARDS					
TOTAL FEDERAL AWARDS					
STATE AND LOCAL AWARDS					
LOUISIANA COMMISSION ON LAW ENFORCEMENT					
Drug Abuse Resistance Education (DARE) - 05/06	N/A		E06-7-002	1-Aug-05 31-May-06	\$ 152,738
Drug Abuse Resistance Education (DARE) - 04/05	N/A		E05-7-002	1-Jul-04 31-May-05	180,019
Total					
JEFFERSON PARISH COMMUNITY JUSTICE AGENCY					
FY04 Electronic Computer Equipment	N/A		P06-7-009	7/1/2005 6/30/2006	3,759
Post Basic Training	N/A		2004-2005		Reimbursement
Corrections Training	N/A		2004-2005		Reimbursement
Total					
JEFFERSON PARISH CORONER'S OFFICE					
Crime Lab Equipment Grant	N/A		UNKNOWN	Project Completion	590
Total					
JEFFERSON PARISH CLERK OF COURT					
Electronic Criminal Subpoena System	N/A		UNKNOWN	Project Completion	25,000
Total					
TOTAL STATE AND LOCAL AWARDS					
GRAND TOTAL					

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2005	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2006	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
\$ 206,318	\$ 206,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	503,452	-	9,321,235	9,824,687	9,824,687	-	9,824,687
-	-	-	261,991	261,991	261,991	-	261,991
-	-	-	119,035	119,035	119,035	-	119,035
-	-	-	521,210	521,210	521,210	-	521,210
172,360	565,206	1,362	-	394,208	392,846	1,362	394,208
-	19,500	-	-	19,500	19,500	-	19,500
-	-	-	210,000	210,000	210,000	-	210,000
-	-	-	210,000	210,000	210,000	-	210,000
-	-	-	268,956	268,956	268,956	-	268,956
<u>378,678</u>	<u>1,294,476</u>	<u>1,362</u>	<u>10,912,427</u>	<u>11,829,587</u>	<u>11,828,225</u>	<u>1,362</u>	<u>11,829,587</u>
\$ 457,457	\$ 2,000,968	\$ 128,556	\$ 12,066,485	\$ 13,738,372	\$ 13,609,817	\$ 128,556	\$ 13,738,373
\$ 849,017	\$ 11,052,768	\$ 199,903	\$ 12,823,452	\$ 23,227,106	\$ 23,569,550	\$ 199,903	\$ 23,769,453
\$ -	\$ 152,738	\$ -	\$ -	\$ 152,738	\$ 152,738	\$ -	\$ 152,738
24,512	24,512	-	-	-	-	-	-
<u>24,512</u>	<u>177,250</u>	<u>-</u>	<u>-</u>	<u>152,738</u>	<u>152,738</u>	<u>-</u>	<u>152,738</u>
-	-	-	3,759	3,759	3,759	-	3,759
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,759</u>	<u>3,759</u>	<u>3,759</u>	<u>-</u>	<u>3,759</u>
-	590	-	-	590	590	-	590
-	590	-	-	590	590	-	590
-	25,000	-	-	25,000	25,000	-	25,000
-	25,000	-	-	25,000	25,000	-	25,000
\$ 24,512	\$ 282,840	\$ -	\$ 3,759	\$ 182,087	\$ 182,087	\$ -	\$ 182,087
\$ 873,529	\$ 11,255,608	\$ 199,903	\$ 12,827,211	\$ 23,409,193	\$ 23,751,637	\$ 199,903	\$ 23,951,540

JEFFERSON PARISH SHERIFF'S OFFICE
 GRETNA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS
 For The Year Ended June 30, 2006

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

NOTES TO SCHEDULE:

- A) This schedule was prepared on the accrual basis of accounting. All activity between July 1, 2004 and June 30, 2005 is reflected in the schedule.
- B) In the wake of Hurricanes Katrina and Rita, the Office of Homeland Security made Community Disaster Loans available to local governments. These loans were designed to provide operating funds in the wake of the storms. The Sheriff was approved for \$22,602,120, however, only \$6,000,000 was actually drawn down against these loans. The loans are due and payable on or before December 19, 2010 and accrue interest at the rate of 2.69%. The amounts shown above represent the amounts drawn down on these loans.
- (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

RECONCILIATION TO GENERAL LEDGER

Total grant revenues per above:

PY Accrual (Deferral)	\$	6873,529)
Grant Assistance Received		11,255,608
CY Accrual (Deferral)		12,827,211
Net Revenues Recognized Per SFPA	\$	<u>23,209,290</u>

Revenues per General Ledger:

1-1-01-41110-0-00-00000 Federal Grants	\$	161,595	TB01
1-1-01-41120-0-00-00000 Federal Grants - Pass Through		10,676,637	TB01
1-1-01-41310-0-00-00000 Housing Federal Prisoners		-	TB01
1-1-01-41510-0-00-00000 State Grants		25,590	TB01
1-1-01-41540-0-00-00000 State Grants - Basic Training		-	TB01
1-1-01-95100-0-00-00000 Loan Proceeds		6,000,000	TB01
1-1-20-41120-0-00-40018 Drug Enforcement Grant		46,612	TB20
1-1-20-41120-0-00-40019 Drug Enforcement Grant		33,294	TB20
1-1-13-45110-0-00-00000 Drug Enforcement Fund		186,017	TB13
1-1-23-41110-0-00-xxxxx TSA GRANTS		150,000	TB23
1-1-23-41110-0-00-41060 COPS		42,030	TB23
1-1-23-41110-0-00-xxxxx HEDTA		2,237,314	TB23
1-1-23-41110-0-00-46000 LETPP(Law Enforcement Terrorism Prevention Program		392,846	TB23
1-1-40-41120-0-00-xxxxx Homeland Security Grant Program		2,616,926	TB40
1-1-87-41110-0-00-44300 Law Enforcement Block Grants - 2001		-	TB87
1-1-87-41110-0-00-44500 Law Enforcement Block Grants - 2003		36,054	TB87
1-1-87-41110-0-00-44600 Law Enforcement Block Grants - 2004		52,034	TB87
1-1-87-41110-0-00-44700 Justice Assistance Grants - 2005		552,344	TB87
1-1-87-41110-0-00-44800 Justice Assistance Grants - 2006		-	TB87
Total Revenues Per General Ledger	\$	<u>23,209,293</u>	
Difference	\$	(3)	Rounding

(Continued)

ACCRUED/ (DEFERRED) REVENUE <u>June 30, 2005</u>	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE <u>June 30, 2006</u>	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	<u>GRANTS</u>	<u>OTHER</u>			<u>FEDERAL/STATE</u>	<u>LOCAL</u>	

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STATISTICAL SECTION

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

GOVERNMENT-WIDE EXPENSES BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Public Safety											Total				
	Executive	Finance & Administrative	Fleet	Revenue & Taxation	Operations	Special Operations	Technical Services	Internal Management	Criminal Investigations	Special Investigations	Narcotics		Corrections	Non Departmental	Interest on L.T. Debt	
1997 (1) \$	-	-	\$	-	\$	-	-	-	-	-	-	-	-	-	\$	-
1998 (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1999 (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2000 (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2001 (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2002 (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2003	2,998,066	21,104,992	10,281,650	2,563,001	20,707,387	-	7,549,673	1,375,348	10,025,264	5,949,546	-	16,163,447	136,161	-	-	98,854,535
2004	3,231,278	17,616,573	10,474,533	2,692,892	20,536,681	-	7,356,630	1,587,758	8,378,038	8,368,793	-	16,345,016	56,518	-	-	96,844,730
2005	3,044,251	14,785,682	11,570,554	2,800,836	14,313,669	(2)	7,580,025	1,616,044	7,484,169	6,774,009	(2)	17,006,662	314,512	-	-	94,485,123
2006	3,037,836	18,319,826	10,658,559	2,547,156	16,640,961	5,342,657	8,467,927	1,754,030	7,678,012	5,540,266	2,444,922	14,297,314	263,108	68,098	-	97,080,672

(1) JFSO converted to GASB #34 for the year ended June 30, 2003. Data from prior years is not available.
 (2) The Special Operations Bureau was split out from Operations in 2005. Likewise, Narcotics was split out from Special Investigations.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

GOVERNMENT-WIDE REVENUES
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Program Revenues					General Revenues					Extraordinary Items		Grand Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	Taxes	Intergovernmental	Commissions	Charges for Services Not Restricted to Specific Programs	Unrestricted Interest	Miscellaneous	Total	Claims & Judgments	
1997 (1) \$	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1998 (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
1999 (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
2000 (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
2001 (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
2002 (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
2003	13,251,101	11,491,730	772,823	25,515,654	33,722,125	2,945,206	34,603,908	377,163	779,600	810,590	73,238,592	-	98,754,246
2004	12,990,362	8,188,691	422,510	21,601,563	34,767,364	3,001,364	36,016,964	322,973	488,031	1,176,621	75,773,317	-	97,374,880
2005	12,876,234	7,942,612	241,327	21,060,173	38,149,777	3,048,486	37,644,850	295,828	1,127,337	1,259,654	81,326,132	2,430,696	103,017,001
2006 (K)	10,340,696	14,903,271	5,555,366	30,799,333	41,205,858	3,737,131	41,109,203	248,830	2,830,885	1,707,525	90,839,432	650,000	122,288,765

(1) JFSO converted to GASB #34 for the year ended June 30, 2003. Data from prior years is not available.

(K) Katrina caused a surge in operating grants (FEMA) and taxes and commissions (sales taxes).

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

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

Fiscal Year	Executive	Finance & Administrative	Fleet	Revenue & Taxation	Public Safety										Total	Debt Service	Capital Outlay (2)	Total	
					Operations	Special Operations	Technical Services	Internal Management	Criminal Investigations	Special Investigations	Narcotics	Corrections	Departmental	Non Departmental					
1997 (4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,932,182	
1998 (4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 879,547	\$ 70,932,182
1999 (4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	881,244	77,270,013
2000 (4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	881,841	84,337,436
2001 (4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	870,302	83,488,091
2002 (4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,787,044	87,487,581
2003	2,918,180	17,609,684	8,839,798	2,483,367	20,478,663	-	-	7,224,618	1,384,616	9,813,278	7,568,063	15,767,834	136,161	89,787,044	-	-	-	92,515,439	
2004	3,164,209	13,351,751	9,896,949	2,628,890	30,054,143	-	-	7,239,364	1,413,110	8,221,418	9,186,366	13,947,332	56,218	94,141,266	3,394,173	-	-	97,515,439	
2005	3,235,850	13,261,289	10,814,967	2,798,331	14,467,986	5,423,944	-	7,382,833	1,364,203	7,866,491	6,821,017	16,753,917	314,512	91,219,430	1,368,066	-	-	92,387,496	
2006	3,037,391	19,395,420	10,623,125	2,504,962	16,444,169	6,254,115	8,338,882	1,439,875	1,439,875	7,567,783	5,502,517	14,079,462	263,108	94,323,100	241,107	-	-	94,364,207	
						(5)								98,330,946	597,092	-	-	98,948,038	

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

(2) Includes expenditures made from the Sheriff's Capital Project Funds only.

(3) Other capital outlays are included within the function codes above.

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

(5) FY 2003, the Sheriff's Office changed the format of the report to show the breakdown of the Public Safety Expenditures by Function and Bureau. Data for the previous years is not available in the new format, except in total.

(6) FY 2006, these two Bureaus were split out from where they were reported in previous years.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 4

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

Fiscal Year	Taxes	Intergovernmental	Service Charges, Fees and Commissions	Fines and Forfeitures	Interest	Miscellaneous	Total
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
2000	30,021,659	16,207,723	38,075,074	909,257	2,031,359	1,675,110	88,920,182
2001	31,926,165	14,417,453	39,139,637	503,659	2,291,433	2,676,956	90,955,303
2002	32,975,066	15,413,246	40,457,207	276,802	1,038,686	2,330,740	92,491,747
2003	32,975,066	16,455,265	41,511,395	3,151,561	640,840	2,009,736	96,743,863
2004	34,767,364	15,636,210	42,673,030	241,188	419,835	2,410,825	96,148,452
2005	38,149,777	15,200,362	44,214,300	247,459	877,224	2,535,753	101,224,875
2006	41,205,858	27,878,586	45,221,422	321,201	2,337,253	2,850,084	119,814,404

- (1) Includes General, Special Revenue, Debt Service and Capital Project Funds
- (2) Implementation of GASB Statement No. 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.
- (4) Katrina resulted in \$9,824,687 being recognized as revenue (FEMA Public Assistance reimbursements)

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 5

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

Fiscal Year	Property Taxes	(2) (3)		Total
		Sales Taxes	Total	
1997 (R)	\$ 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
2000	13,438,675	16,582,984		30,021,659
2001 (R)	14,994,551	16,931,614		31,926,165
2002	15,577,419	17,397,647		32,975,066
2003	16,235,774	17,486,351		33,722,125
2004	16,856,235	17,911,129		34,767,364
2005 (R)	19,513,833	18,635,944		38,149,777
2006 (K)	17,816,131	23,389,727		41,205,858

(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 No. 22 resulted in an accrual of one additional month of sales tax and related revenues

(R) Indicates a "reassessment" year

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

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 6

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
1997 (R)	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%
2000	1999	13,306,091	13,153,868	98.86%	284,807	13,438,675	101.00%	152,223	1.14%
2001 (R)	2000	15,065,792	14,854,104	98.59%	140,447	14,994,551	99.53%	211,688	1.41%
2002	2001	15,637,979	15,444,598	98.76%	132,821	15,577,419	99.61%	193,381	1.24%
2003	2002	16,354,548	16,065,061	98.23%	170,713	16,235,774	99.27%	289,487	1.77%
2004	2003	17,008,278	16,724,813	98.33%	131,422	16,856,235	99.11%	283,465	1.67%
2005 (R)	2004	19,690,614	19,364,139	98.34%	212,056	19,576,195	99.42%	326,475	1.66%
2006 (K)	2005	18,531,220	17,654,415	95.27%	161,716	17,816,131	96.14%	876,805	4.73%

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

(R) Indicates a "reassessment" year

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

**JEFFERSON PARISH SHERIFF
Harvey, Louisiana**

TABLE 7

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

Fiscal Year	Tax Roll	Real Estate (2)	Industrial and Commercial (2)	Public Service Corporations (2)	Total Assessments	Homestead Exempt (3)		Non-Homestead Exempt
						Homestead	Exempt (3)	
1997		\$ 1,564,855	\$ 438,154	\$ 154,277	\$ 2,157,286	\$ 700,028	\$	1,457,258
1998		1,595,030	471,027	150,606	2,216,663	704,684		1,511,979
1999		1,630,422	493,453	146,726	2,270,601	709,416		1,561,185
2000		1,682,625	519,893	149,219	2,351,737	717,917		1,633,820
2001	(R)	1,919,552	541,881	152,228	2,613,661	749,727		1,863,934
2002		1,979,672	538,255	159,203	2,677,130	751,619		1,925,511
2003		2,035,771	561,606	156,713	2,754,090	757,470		1,996,620
2004		2,098,649	590,911	158,803	2,848,363	761,203		2,087,160
2005	(R)	2,441,043	612,248	156,858	3,210,149	783,760		2,426,389
2006	(K)	2,251,198	620,084	159,173	3,030,455	743,121		2,287,334

(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

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

TABLE 8

**JEFFERSON PARISH SHERIFF
Harvey, Louisiana**

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

Fiscal Year	Tax Roll	Direct			Overlapping			Total
		Jefferson Parish Sheriff	Jefferson Parish	Jefferson Parish School Board	Other			
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		
2000	1999	0.57	1.31	0.97	0.11	2.96		
2001	2000	0.59	1.34	0.89	0.11	2.93		
2002	2001	0.60	1.42	0.89	0.11	3.02		
2003	2002	0.60	1.42	1.01	0.11	3.14		
2004	2003	0.61	1.43	1.68	0.11	3.83		
2005	2004	0.63	1.32	1.73	0.12	3.80		
2006	2005	0.62	1.57	1.73	0.12	4.04		

(1) Source: Jefferson Parish Budget & Research Department

**JEFFERSON PARISH SHERIFF
Harvey, Louisiana**

TABLE 9

**PRINCIPAL TAXPAYERS (1)
JUNE 30, 2006**

(UNAUDITED)

(amounts expressed in thousands)

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2005 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Energy Services, Inc.	Electric Utility	\$ 59,137	1.95%
Bell South	Telephone Utility	39,289	1.30%
Hibernia National Bank	Banking	22,893	0.76%
Causeway Associates	Retail Shopping Mall	15,254	0.50%
ATMOS Energy Louisiana	Gas Utility	15,292	0.50%
Whitney National Bank	Banking	11,012	0.36%
ZML - Lakeway	Office Building	10,896	0.36%
Northrup Grunman Ship Systems (Avondale)	Shipbuilding	9,015	0.30%
JP Morgan Chase, N.A.	Banking	8,823	0.29%
Superior Honda	Auto Dealership	7,173	0.24%
TOTAL		\$ 198,784	6.98%

(1) Source: Jefferson Parish Assessor's Office

**JEFFERSON PARISH SHERIFF
Harvey, Louisiana**

TABLE 10

**COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2006**

**(UNAUDITED)
(amounts expressed in thousands)**

Assessed value	\$ 3,030,455
Times 10 percent	<u>10.00%</u>
Debt Limit	303,046
Bonded Debt Applicable to Limit (1)	<u>0</u>
Legal Debt Margin	<u><u>\$ 303,046</u></u>

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 11

NET DEBT PER CAPITA
LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Population (1)	Debt (2)	Debt Service Monies Available (3)	Net Debt	Net Debt Per Capita
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
2000	454,447	-	-	-	-
2001	455,466	-	-	-	-
2002	453,116	-	-	-	-
2003	455,927	-	-	-	-
2004	456,779	-	-	-	-
2005	457,059	-	-	-	-
2006	458,029	-	-	-	-

(1) Source: Louisiana Tech University
(2) Includes only Certificates of Indebtedness
(3) Represents amounts available in Debt Service funds for repayment of debt

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 12

**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)	Ratio of Debt Service to General Governmental Expenditures
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%
2000	805,000	44,509	849,509	85,488,001	0.99%
2001	-	-	-	87,487,581	0.00%
2002	-	-	-	89,787,044	0.00%
2003	-	-	-	97,535,439	0.00%
2004	-	-	-	92,587,496	0.00%
2005	-	-	-	94,564,207	0.00%
2006	-	-	-	98,948,038	0.00%

(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
Harvey, Louisiana

TABLE 13

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2006

(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	29,480 (2)	100.00%	29,480
Jefferson Parish Public School System	170,569 (2)	100.00%	170,569
Total Overlapping	<u>200,049</u>		<u>200,049</u>
Total Direct and Overlapping	<u>\$ 200,049</u>		<u>\$ 200,049</u>

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

(2) These amounts are as of December 31, 2005

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 14

DEMOGRAPHIC STATISTICS
LAST TEN YEARS

(UNAUDITED)

Fiscal Year	Population (1)	Per Capita Income (2)	School Enrollment (3)	Unemployment Rate (4)
1997	455,741	\$ 23,607	82,352	4.30%
1998	453,160	25,094	81,856	3.80%
1999	453,165	26,251	80,622	3.30%
2000	454,447	27,100	78,619	3.40%
2001	455,466	27,100	76,792	3.90%
2002	453,116	27,100	77,724	4.60%
2003	455,927	27,180	77,084	4.60%
2004	456,779	29,613	77,164	4.90%
2005	457,059	30,280	76,429	4.10%
2006	458,029	30,503	76,278	5.40% (K)

- (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

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

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 15

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)
1997 (R)	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)
2000	1999	2,351,737	744	102,514	5	3,981	188,268	294,763	(4)
2001 (R)	2000	2,613,661	532	79,519	2	1,838	192,956	274,313	(4)
2002	2001	2,677,130	578	80,427	1	12,883	235,768	329,078	(4)
2003	2002	2,754,090	776	105,429	6	17,819	176,502	299,750	(4)
2004	2003	2,848,363	970	131,006	2	1,210	185,185	317,401	(4)
2005 (R)	2004	3,210,149	1,035	142,986	3	6,065	197,682	346,733	(4)
2006 (K)	2005	3,030,455	774	130,099	3	1,280	137,388	268,767	(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) Several bank mergers have made this number unavailable at this time

(R) Indicates a "reassessment" year

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

MISCELLANEOUS STATISTICS
Last 5 Years

(UNAUDITED)

Form of Government Area in Square Miles	Special Purpose (Sheriff/Law Enforcement)				
	359 Land 272 Water				
	(3) June 30, 2006	June 30, 2005	June 30, 2004	June 30, 2003	June 30, 2002
Population-total	458,029	457,059	456,779	455,927	453,116
Population-unincorporated areas (estimated)	343,522	342,794	342,584	341,945	339,837
Calls for Service	334,820	400,915	379,339	399,752	391,595 (2)
Responses to Calls for Service	315,744	381,234	360,563	380,937	373,872 (2)
Assigned Cases	100,887	165,864	156,744	170,116	157,587 (2)
Investigated Cases	59,128	77,999	78,085	76,578	78,042
Deaths	590	626	636	625	633
Traffic Tickets Issued	33,569	76,203	67,252	85,002	84,655
Average Response Time (in minutes)	5.58	4.48	4.76	4.62	5.01
Crime Statistics:					
Murders	39	37	46	33	41
Rapes	66	148	138	127	101
Robberies	433	743	693	663	745
Assaults	1,394	1,494	1,502	1,477	1,476
Total Persons Crimes	<u>1,932</u>	<u>2,422</u>	<u>2,379</u>	<u>2,300</u>	<u>2,363</u>
Burglary	3,193	3,375	3,205	3,179	3,262
Theft	6,360	11,653	11,873	11,539	13,161
Vehicle Theft	1,468	2,529	2,113	2,237	1,864
Total Property Crimes	<u>11,021</u>	<u>17,557</u>	<u>17,191</u>	<u>16,955</u>	<u>18,287</u>
TOTAL	<u>12,953</u>	<u>19,979</u>	<u>19,570</u>	<u>19,255</u>	<u>20,650</u>
Arson	73	161	164	200	241
Estimated Value of Property Stolen	56,237,200	37,334,441	33,409,494	\$ 44,855,581	\$ 38,226,039
Estimated Value of Property Recovered	14,381,507	13,424,726	11,817,090	\$ 12,263,531	\$ 10,775,419
Crime Rate per 1,000 Residents	37.7	58.3	57.1	56.3	60.8

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

(2) FY 01/02, traffic tickets were given an "item" number and are included in the calls for services count. Thus, these statistics show increases.

(3) The statistics for June 30, 2006 are down due to Hurricane Katrina. The Parish was evacuated for most of September 2005 and crime stats were not produced for September or October 2005.

SINGLE AUDIT SECTION

REBOWE & COMPANY

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

Honorable Sheriff Harry Lee
Jefferson Parish Sheriff's Office
Gretna, Louisiana

Compliance

We have audited the compliance of the Jefferson Parish Sheriff's Office (the "Sheriff") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2006. The Sheriff's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

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

In our opinion, the 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, 2006.

control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above are material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We also noted other matters involving compliance that we reported to the management of the Sheriff in a separate letter dated December 22, 2006.

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 these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Rebowe & Company

December 22, 2006

REBOWE & COMPANY

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

Honorable Sheriff Harry Lee
Jefferson Parish Sheriff's Office
Gretna, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Parish Sheriff's Office (the "Sheriff") as of and for the year ended June 30, 2006, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 22, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 06-01 and 06-02.

A material weakness is a reportable 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 caused by error or fraud 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information 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 these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Rebowe & Company

December 22, 2006

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2006**

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Jefferson Parish Sheriff's Office.
2. Two reportable conditions in internal control over financial reporting are reported in the *Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Jefferson Parish Sheriff's Office, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during our audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the *Independent Auditor's 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's Office expresses an unqualified opinion on all major federal programs.
6. There were no findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The following programs were identified as major programs:

<u>CFDA Number</u>	<u>Name of Federal Program (or Cluster)</u>
07. Unknown	HIDTA
21. Unknown	Federal Equitable Sharing of Federally Forfeited Property
16.579	Edward Byrne Memorial Grant
16.554	National Criminal History Improvement Program
97.036	FEMA Emergency Assistance
97.030	Community Disaster Loan
16.710	COPS Technology Grants
97.067	Urban Areas Security Initiative
97.067	Homeland Security Grant Program
97.074	Law Enforcement Terrorism Prevention Program

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2006**

A. SUMMARY OF AUDITOR'S RESULTS (CONTINUED)

8. The threshold for distinguishing between Type A and B programs was \$300,000.
9. The Jefferson Parish Sheriff's Office does qualify as a low-risk auditee.
10. A management letter was issued for the year ended June 30, 2006.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

Internal Control

06-01 Sick and annual leave hours are not verified to leave request forms and annual leave and sick leave slips are not being retained by the Payroll Department.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Payroll Department is not agreeing submitted time sheets to submitted sick and annual leave slips and does not retain annual and sick leave slips which are submitted as supporting documentation to support sick and annual leave deductions. The Payroll Department currently has limited documentation to support annual and sick time deductions made to employees' payroll checks.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The lack of controls over the payroll process could result in a misstatement of the related liability and inability to support payroll deductions.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should receive and reconcile timesheets to sick and annual leave slips to ensure employees are given credit and paid for the correct number of leave hours.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2006**

Supporting documentation for timesheets should be maintained by the Payroll Department.

Management's Response:

See Management's Corrective Action Plan for their response.

06-02 Hours worked on Airport Details are not being properly uploaded or reported on payroll check stubs.

Condition:

Based on our review of internal controls relating to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Airport Detail timesheets only include "detail pay" and not the number of hours worked on the employees' check stubs. The hours worked are provided by the Public Assignments Office on a separate printout. The two reports combined equal the pay that the computer printout from the Airport reflects.

Criteria:

The Payroll Department should have in place proper procedures and documentation to ensure that the payroll process is properly calculated and supported by adequate documentation.

Effect:

The Payroll Department is not giving the employee the opportunity to ensure the amount of hours they worked is properly reflected on their paycheck.

Cause:

The Payroll Department lacks adequate procedures and controls.

Recommendation:

The Payroll Department should upload both reports into the payroll system to provide the employee with the number of hours they worked on their paycheck. The Sheriff's Office should continue to pursue a report from the New Orleans Airport which will allow the Sheriff to review number of hours worked versus number of hours paid.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2006**

Management's Response:

See Management's Corrective Action Plan for their response.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM
AUDIT**

There were no findings related to federal awards for the year ended June 30, 2006.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2006**

SECTION I - FINDINGS RELATED TO THE FINANCIAL STATEMENTS

05-01 Sick and annual leave hours are not verified to leave request forms and sick and annual leave slips are not being retained.

Condition:

Based on our review of internal controls related to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Payroll Department is not agreeing submitted time sheets to submitted sick and annual leave slips and does not retain annual and sick leave slips which are submitted as supporting documentation to support sick and annual leave deductions. The Payroll Department currently has limited documentation to support annual and sick time deductions made to employees' payroll checks.

Recommendation:

The Payroll Department should receive and reconcile timesheets to sick and annual leave slips to ensure employees are given credit and paid for the correct number of leave hours. Supporting documentation for timesheets should be maintained by the Payroll Department.

Current Status:

This finding has not been resolved. See current year comment 06-01.

05-02 Hours worked on Airport Details are not being properly uploaded or reported on payroll check stubs.

Condition:

Based on our review of internal controls relating to payroll and our review of the Internal Audit Report dated December 10, 2004, we noted the Airport Detail timesheets only include "detail pay" and not the number of hours worked on the employees' check stubs. The hours worked are provided by the Public Assignments Office on a separate printout. The two reports combined equal the pay that the computer printout from the Airport reflects.

Recommendation:

The Payroll Department should upload both reports into the payroll system to provide the employee with the number of hours he/she worked on their paycheck. The Sheriff's Office should continue to pursue a report from the New Orleans Airport which will allow the Sheriff to review number of hours worked versus number of hours paid.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
For the Year Ended June 30, 2006**

Current Status:

This finding has not been resolved. See current year comment 06-02.

SECTION II - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

There were no findings related to Federal Awards Programs Audit for the year ended June 30, 2005.

SECTION III - MANAGEMENT LETTER

Observation 05-01 Filing Annualized Itemized Reports

Condition:

Louisiana Revised Statutes 42:283 through 42:286 establish specific reporting requirements for the Sheriff's Office which require management to file an annual itemized report detailing expenditures made by their respective office with its governing authority and the Clerk of Court. The annual reports are to be received within thirty days after the end of the June 30th fiscal year. Due to limitations in the Sheriff's Office accounting system to provide the specific reports on a fiscal year basis, management cannot aggregate the reports within the required reporting date. However, management intends to file the required reports each January on a calendar year basis.

Recommendation:

We recommend that the Sheriff's office comply with the reporting requirements of Louisiana Revised Statutes 42:483 through 42:286.

Current Status:

This observation has not been resolved. See Observation 06-01 in the Memorandum of Advisory Comments.

Observation 05-02 Outdated Sick and Annual Leave Forms

Condition:

The sick and annual leave request form, "Application for Leave" form number JPSO 1.148, is outdated. Several federal labor laws and regulations have changed over the past few years and this form is not sufficient to address those changes.

JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
For the Year Ended June 30, 2006

Recommendation:

We recommend that the Sheriff's Office update the forms to comply with new Federal labor laws and regulations.

Current Status:

This observation has not been resolved. See Observation 06-02 in the Memorandum of Advisory Comments.

Observation 05-03: GASB Statement No. 45

Condition:

In June 2004, the Governmental Auditing Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions*. This Statement generally requires state and local governmental employers to account and report the annual cost of other post employment benefits (OPEB) based on actuarially determined amounts.

Financial statements generally do not report the financial statement effects of OPEB until the promised benefits are paid. As a result, this Statement improves financial reporting by requiring accrual-basis measurement and recognition of OPEB cost (expense) over a period of time that approximates the employees' years of service and provides information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan.

Based on an actuarial valuation, any net OPEB obligations, including amounts associated with under- or over contributions from governmental funds, should be reported as liabilities in the government-wide financial statements. Similarly, net OPEB obligations associated with proprietary or fiduciary funds from which contributions are made should be displayed as liabilities in the financial statements of those funds.

In addition to recording liabilities in the financial statements, there are also disclosure requirements regarding the plans in which the employer participates, funding policies, the actuarial valuation process, and the extent to which the plan has been funded.

The Sheriff's Office will be required to comply with this new standard for its fiscal year ending June 30, 2009.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
For the Year Ended June 30, 2006**

Recommendation:

The Sheriff's Office should become familiar with this new Statement so that it can implement it by its effective date.

Current Status:

This observation has been resolved.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2006**

The Jefferson Parish Sheriff's Office respectfully submits the following corrective action plan for the fiscal year ended June 30, 2006.

Name and Address of Independent Public Accounting Firm:

Rebowe & Company, CPAs, APC
3501 North Causeway Blvd., Suite 810
Metairie, LA 70002
(504) 837-9116

Audit Period:

July 1, 2005 to June 30, 2006

The findings from the December 22, 2006 Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS - FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

06-01 Sick and annual leave hours are not verified to leave request forms and annual leave and sick leave slips are not being retained by the Payroll Department.

Recommendation:

The Payroll Department should receive and reconcile timesheets to sick and annual leave slips to ensure employees are given credit and paid for the correct number of leave hours. Supporting documentation for timesheets should be maintained by the Payroll Department.

Corrective Action:

This practice was ceased due to HIPAA concerns (sick leave slips contained confidential information). We will try to resolve this when we revamp our sick and annual leave forms later this year.

Implementation Date:

Contact: Paul C. Rivera, CPA, Internal Auditor, (504) 363-5635.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
CORRECTIVE ACTION PLAN (CONTINUED)
For the Year Ended June 30, 2006**

06-02 Hours worked on Airport Details are not being properly uploaded or reported on payroll check stubs.

Recommendation:

The Payroll Department should upload both reports into the payroll system to provide the employee with the number of hours they worked on their paycheck. The Sheriff's Office should continue to pursue a report from the New Orleans Airport which will allow the Sheriff to review number of hours worked versus number of hours paid.

Corrective Action:

This can only be corrected when the New Orleans Airport rewrites the computer program that generates the file. They are in the process of upgrading their computer system. We hope to have this resolved in the upcoming year.

Implementation Date:

Contact: Paul C. Rivera, CPA, Internal Auditor, (504) 363-5635.

HARRY LEE

SHERIFF

GRETNA, LOUISIANA



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JEFFERSON PARISH SHERIFF'S OFFICE

**MEMORANDUM
OF
ADVISORY COMMENTS**

For the Fiscal Year Ended June 30, 2006

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

Memorandum of Advisory Comments

For the Year Ended June 30, 2006

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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Honorable Sheriff Harry Lee
Jefferson Parish Sheriff's Office
Gretna, Louisiana

We have audited the basic financial statements of the Jefferson Parish Sheriff's Office (the "Sheriff") as of and for the year ended June 30, 2006 and have issued our report thereon dated December 22, 2006. As part of our audit, we considered the Sheriff's internal control in order to determine the nature, timing and extent of our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal control and operating efficiency. The memorandum that accompanies this letter summarizes our comments and recommendations regarding these matters. We previously reported on the Sheriff's internal control in a separately issued report entitled *Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* dated December 22, 2006.

We will review the status of these matters during our next audit engagement. We have already discussed our recommendations with management and have included their corrective action plan. We will be pleased to discuss these recommendations with you in further detail at your convenience, perform any additional study of these matters, or assist you in implementing our recommendations.

This report is intended solely for the information and use of the Sheriff, management, the Legislative Auditor of the State of Louisiana, and others within the Sheriff's Office and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Sincerely,

Rebowe & Company

December 22, 2006

OBSERVATION 05-01: Filing Annualized Itemized Reports

Louisiana Revised Statutes 42:283 through 42:286 establish specific reporting requirements for the Sheriff's Office which require management to file an annual itemized report detailing expenditures made by their respective office with its governing authority and the Clerk of Court. The annual reports are to be received within thirty days after the end of the June 30th fiscal year. Due to limitations in the Sheriff's Office accounting system to provide the specific reports on a fiscal year basis, management cannot aggregate the reports within the required reporting date. However, management intends to file the required reports each January on a calendar year basis.

RECOMMENDATION

We recommend that the Sheriff's office comply with the reporting requirements of Louisiana Revised Statutes 42:483 through 42:286.

CORRECTIVE ACTION PLAN

We had planned to address this last year but Hurricane Katrina delayed it. We hope to have a report drafted this year and be able to file it for the year ended June 30, 2007.

The contact person is Paul C. Rivera, CPA, Internal Auditor, (504) 363-5635.

OBSERVATION 05-02: Outdated Sick and Annual Leave Forms

The sick and annual leave request form, "Application for Leave" form number JPSO 1.148, is outdated. Several federal labor laws and regulations have changed over the past few years and this form is not sufficient to address those changes.

RECOMMENDATION

We recommend that the Sheriff's Office update the forms to comply with new Federal labor laws and regulations.

CORRECTIVE ACTION PLAN

We had planned to address this last year but Hurricane Katrina delayed it. We are looking into revamping the form to include references to FMLA and other regulations. We hope to have this done within the next 12 months.

The contact person is Paul C. Rivera, CPA, Internal Auditor, (504) 363-5635.