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**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**JEFFERSON PARISH, LOUISIANA**

**Year Ended December 31, 1997**

**Prepared By:**

**DEPARTMENT OF FINANCE  
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DIRECTOR**

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May 11, 1998

Honorable Parish President and Councilmen  
Parish of Jefferson, Louisiana

The Jefferson Parish, Louisiana Comprehensive Annual Financial Report for the year ended December 31, 1997 is submitted for your review. This report, which has been audited and condensed wherever possible to provide meaningful and manageable financial data, contains the audited financial statements for all of the operations of the Parish (the Reporting Entity) for which the Parish Council members have been determined to be accountable. This report, which complies with all applicable legal requirements of the Jefferson Parish Charter, has been prepared in conformance with generally accepted accounting principles and standards for financial reporting as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). It was prepared by the Accounting Division of the Finance Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures, rests with the Parish. We believe the data, as presented, are accurate in all material respects and are presented in a manner, which fairly sets forth the financial position and results of operations of the Parish. Furthermore, we believe that all disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included.

The Parish's independent certified public accountants, Helms & Company/Harford M. Harrison and Kothner LaGrave LLP have examined the accompanying financial statements, and their opinion resulting from their examination is included in this Comprehensive Annual Financial Report. As part of their examination, the auditors performed a study and evaluation of the Parish's system of internal accounting controls as required by generally accepted auditing standards. Comments and recommendations resulting from the assessment of the internal accounting controls will be evaluated by management and will be implemented to the extent that the additional control objectives are cost beneficial to the Parish in relation to the concept of reasonable assurance that assets are properly safeguarded and that financial transactions are properly recorded. Implementation of prior years' recommendations has proven to result in improved internal accounting controls and increased administrative efficiency.

The notes to the financial statements, which are an integral part of this Comprehensive Annual Financial Report, summarize the Parish's significant accounting policies, identify the entities included within this report, and disclose additional information which is considered necessary for a fair presentation of the accompanying financial statements.

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded Certificates of Achievement for Excellence in Financial Reporting to Jefferson Parish for its comprehensive annual financial reports for the fiscal years ended December 31, 1986, through December 31, 1988. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, 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 Certificate of Achievement Program requirements, and we are submitting it to GFOA.

This Comprehensive Annual Financial Report is presented in three sections: introductory, financial and statistical. The introductory section includes an organization chart and this transmittal letter, which highlights significant aspects of financial operations during the year and particular financial issues faced by the Parish. The financial section includes the independent auditors' report, the financial statements and related notes. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

#### PARISH OF JEFFERSON

Jefferson Parish is the second most populated parish in Louisiana representing some 18.5% of total state population. The population showed a slight decrease in 1997. Per capita income in Jefferson Parish continues to be higher than the majority of Louisiana's parishes and the state as a whole.

In this time of economic uncertainty, particularly in states heavily dependent on the oil and gas industry, as in Louisiana, Jefferson Parish is an example of a sound, financially secure local government. The enviable position in which the Parish finds itself, surrounded by positive activities in financial terms, was not achieved accidentally. Only because of the dedication and hard work of the Administration and Council along with responsible citizen involvement has Jefferson Parish been able to prosper and become a dynamic residential and business center.

Although federal involvement at the local level has substantially decreased in the recent past, and state assistance is essentially nonexistent, the Parish has nevertheless been challenged to maintain or improve current service levels, and we are succeeding.

Jefferson Parish has a great deal to offer potential employers. It is located west of the City of New Orleans and is a wonderful collection of contrasts and similarities offering visitors and residents alike a kaleidoscopic view of a unique and fascinating region. It combines the vibrancy of New Orleans, the cultural intensity of Cajun country, and the serenity of peaceful bayous.

Future job growth in Jefferson Parish is expected to be concentrated most heavily in service businesses, especially professional services such as law, medicine, accounting, engineering and financial services. The oil and gas industry has shown considerable growth particularly on the Harvey Canal located on the West Bank of the Mississippi River. While Jefferson Parish offers all of the business amenities and services which commercial establishments look for, it also offers its residents a high quality of life with good schools, low crime rates and plenty of recreational activities. The LaSalle Tract, located on Airline Drive is home to the training facility of the New Orleans Saints National Football League team and Zephyr Stadium, a minor league baseball park, home to the AAA semi-professional New Orleans Zephyrs. The Tract has become a magnet for family recreational activities and 43 acres remain undeveloped.

In addition, the Parish offers some of the finest medical care in the nation with world-renowned institutions staffed by pioneering physicians. The two parish-owned hospitals and five privately-owned institutions contain 2,181 beds and provide a full range of services including acute care as well as specialized services such as oncology, high-risk maternity, chemical-dependency, heart care and others. The hospitals employ 11,881 support personnel and are staffed by 2,669 physicians.

Jefferson Parish is well on its way to becoming the future business and commercial hub of the Gulf South, but it has not forgotten its rich history nor neglected its abundant natural and scenic resources. It is a community where quality of life and progress go hand-in-hand. In an attempt to shed the label "boycott community" which is so often applied to suburban areas on the perimeters of large cities, Jefferson has moved progressively forward with major office and shopping complexes springing up everywhere.

There are no local personal or corporate income taxes in Jefferson Parish. Furthermore, there are no state ad valorem (property) taxes, and local property taxes are among the lowest in the nation.

For the tourist, Jefferson Parish is a popular home base from which to explore the fascinating coastline of South Louisiana. Its modern, first class accommodations are competitively priced and offer a quiet, safe and affordable environment in which to enjoy the quiet charm and just de rivier of the surrounding parishes. Jefferson is home to the Jean Lafitte National Park and the Bayou Segre State Park, both of which are very popular with residents and tourists alike. While catering to family tourists, Jefferson Parish has an extensive collection of fine restaurants, many specializing in Creole and Cajun cuisine. Residents and tourists alike participate in the lively parades and celebration of the Mardi Gras season throughout Jefferson Parish.

Jefferson Parish is Louisiana's largest parish encompassing some 170 square miles from Lake Fochaudier in the north to the Gulf of Mexico in the south. It straddles the Mississippi River, which is 1,200 feet wide in the area with a bankside depth of 30 to 60 feet and a midstream depth, which attains 180 feet. The river is a great asset to the entire New Orleans Metropolitan area. It is the source of the drinking water supply. Approximately 210 billion gallons daily flow through Jefferson Parish, approximately the amount consumed daily in the continental United States. Water rates are among the lowest in the nation. The climate permits year-round outdoor activity for business as well as pleasure. It can be described as semi-tropical with the surrounding water modifying the temperature and decreasing the range between extremes.

Twelve institutions of higher learning are located in the New Orleans area and are easily accessible to Jefferson Parish residents. In addition, there are two theological institutions and several business, trade and technical schools that prepare students for various occupations.

#### REPORTING ENTITY AND ITS SERVICES

The Parish of Jefferson's system of government was established by its Home Rule Charter, which became effective in 1958. The Parish operates under a president council form of government with seven Council members and the Parish President who are each elected for four-year concurrent terms.

Voters approved numerous changes to the charter, which took effect in 1996. These include term limits for elected Parish officials, higher limits for purchases without Council approval and veto power for the Parish President. Voters may be overridden by a two-thirds vote of the Council.

The Parish President is the chief administrative officer of the Parish, is responsible to the Parish Council for carrying out policies adopted by the Council, and is the supervisor of all Parish departments, offices, agencies and special districts. He has the power to appoint and remove, subject to the provisions of the

Chair, all administrative officers and employees responsible to him. The Parish President submits the Parish budget to the Council for approval at least sixty days before the end of the fiscal year, December 31. The Council may create new offices or departments only upon the Parish President's recommendation.

The Parish Council is the legislative and policy-making body of the Parish, and may adopt such ordinances and resolutions as may be proper for the Parish. The Council consists of one councilperson-at-large who is elected Parish-wide and is designated Council Chairperson, and six Councilpersons elected in geographic districts of the Parish. The Council annually elects one of its members to serve as vice-chairperson.

The Council may levy and collect taxes, special assessments, service charges, license charges, fees and other revenues, and license (unless subject to limitations as provided by state law). The government provides many services including sanitation services, construction and maintenance of highways, streets, and infrastructure, recreational activities, library services, animal control and mass transit.

As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government (the Parish) and its component units. Component units are defined as legally separate organizations for which the Parish Council is financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential 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. In addition, a component unit can be another organization for which the nature and significance of its relationship with the primary government (the Parish) is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component units noted below are included in the Parish's reporting entity either as blended component units or as discretely presented component units because of the significance of their operational or financial relationships with the Parish.

#### a. Blended Component Units

Arbitration Districts	Read Lighting Districts
Debris Districts	Sewerage District
Fire Districts	Waterworks District
Garbage Districts	Communications District
Playground & Recreation Districts	Criminal Justice Coordinating Council
The Employee Retirement System of Jefferson Parish	

#### b. Discretely Presented Component Units

Jefferson Parish Economic Development and Port District (JEDCC)	Hospital Service District No. 1 (West Jefferson Medical Center)
Home Mortgage Authority	Hospital Service District No. 2 (East Jefferson General Hospital)

Current Louisiana law provides for the creation of various Districts for the provision of certain services on a parish-wide level. Examples include the Jefferson Parish Public School System, Clerk of Court, Sheriff, Assessor, District Attorney and Coroner. Each of these Districts is legally separate from the Parish and is governed by independently elected officials. The Parish is not considered to be account-

able for these Districts due to the inability of the Parish Council to impose its will over the daily operations. These officials prepare their own budgets, designate their own management teams and levy their own taxes or fees. While some financial burdens are placed on the Parish by these Districts, it is not considered significant enough to warrant their inclusion in the reporting entity.

There are six municipalities within Jefferson Parish with varying degrees of dependence on the Parish. However, each municipality has its own charter and elected officials, and the results of their operations are therefore not included in this report. The voters of the incorporated towns and cities (Grand Isle, Gretna, Harahan, Kenner, Lafitte, and Westwego) participate in the election of the officials, and the citizens are eligible to run for election to Parish offices.

## YEAR IN REVIEW

In 1990, the Parish purchased a large parcel of undeveloped land in a prime location on the East Bank, known as the LaBelle Tract. This property has been developed into a major league ballpark and is home to the AAA New Orleans Zephyrs. The training facility for the New Orleans Saints is located on part of the tract. A portion remains undeveloped at this time. A study is currently underway to determine the best use of the remaining 47 acres of prime property, with considerations being given to an arts center or other family oriented uses.

One of the most critical issues facing the Parish is the expansion and upgrading of its wastewater facilities. In 1984, the Parish began this task and is currently 90% complete. The project consists of independent East and West Bank systems, each discharging treated sewage into the Mississippi River. The system will meet or exceed all Environmental Protection Agency guidelines.

The year 1997 was one in which Jefferson Parish moved forward on many fronts. The Chamber of Commerce, long known as a catalyst for economic development, created a Jefferson Chamber of Commerce for business in the parish. Zephyr Stadium was opened and attracted a total attendance of 907,164 for the New Orleans Zephyr's season. A land use study for the West Bank was completed. A new integrated-computerized information management system for the parish's criminal justice agencies was installed to improve communications among all the agencies involved in the criminal justice system. A twenty-seven state-of-the-art movie theater was opened on the East Bank, and ground was broken for a multi-million dollar Coca-Cola plant which will be located near the Elmwood Park business and industrial development, an area that continues to grow. In 1997, the Parish succeeded in securing a \$47 million congressional appropriation for continuing flood control and drainage improvements.

The Jeff 2000 Conference, a group of business, civic and government leaders created in 1996, re-evaluated and created committees to study the Parish. One of the most significant findings was that the Parish is in need of a new jail facility. Although agreement on the funding mechanism for the new jail was reached in 1986, the Jeff 2000 Criminal Justice Action Committee led to the development of a Criminal Justice Master Plan in 1997. This plan calls for the creation of a new entity to oversee implementation and to coordinate operations among the Sheriff's Department, the District Attorney's office, the courts, and other law enforcement agencies.

JEDCO (Jefferson Parish Economic Development and Port District) which was created by the Jefferson Parish Council, was reorganized in 1997. The priorities of JEDCO were refocused on improving the business climate and facilitating the success of Jefferson's existing businesses.

Property values rose throughout the Parish and commercial occupancy rose to 93 percent to 100 percent. Several new hotels were built, increasing the number of first-class hotel/motel rooms to 6,800. The average occupancy rate in 1997 was 75 percent. Demand for residential housing in Jefferson Parish

remained strong and prices rose accordingly. In 1997, 2,209 residential construction permits were issued, up 15 percent from 1996. Overall home prices increased 10.6% with the average home valued at \$123,296.

The Alexis Center on the West Bank proceeded toward completion. The center is a \$15 million development with 79,000 square feet of usable space. It will be used for amateur sports and is an ideal venue for regional, national and even international amateur sporting events. It will also be used to serve the West Bank as a place to host conferences, conventions, trade shows, graduations, concerts, Mardi Gras balls, and other events. It is slated to open in late 2008 and is already scheduled to host the Louisiana Special Olympics, the Louisiana High School Athletic Association State Wrestling Tournament and the 1998 Biddy World Championships.

#### ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The Finance Department is responsible for providing all Parish financial services including financial accounting and reporting, payroll and accounts payable disbursement functions, cash and investments management, debt management, budgeting, purchasing, contract administration and special financial analysis for Parish management. The Director of Finance, appointed by the Parish President, supervises the department's operations. Another responsibility of the Finance Department is the establishment and maintenance of an internal control structure to provide reasonable, but not absolute, assurance regarding: 1) the safeguarding of assets against loss from unauthorized use or disposition and 2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework, and are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Accounting records for governmental fund types are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when services or goods are received and the liabilities are incurred. Accounting records for proprietary fund types and smaller trust funds are maintained on the accrual basis.

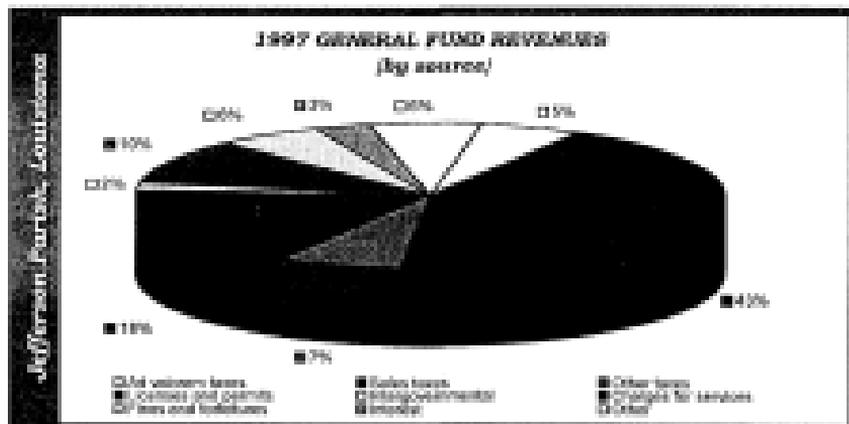
In addition to the internal accounting controls noted above, the Parish maintains budgetary controls designed to ensure compliance with the legal provisions embodied in the annual operating budget. The Budget, which is approved by the Parish Council, includes the activities of the general fund, special revenue funds, and the waterworks and sewerage districts enterprise funds. The Finance Department must approve subsequent interdepartmental transfers of less than \$15,000. The Parish Council must approve interdepartmental transfers of \$15,000 or more, interdepartmental transfers and any increases or decreases in total appropriations. Management control of the Operating Budget is maintained at the departmental level. An comprehensive accounting system is also maintained as a technique of accomplishing budgetary control. Unencumbered amounts are re-budgeted in the subsequent year at year-end.

#### GENERAL FUND

The Parish's General Fund is used to account for expenditures for traditional government services as well as all financial resources other than those required to be accounted for in other funds. Sources of revenue for this fund are widely diversified and include ad valorem taxes, sales taxes, licenses, permits, fines and other sources as shown on the following page.

**GENERAL FUND REVENUES & EXPENDITURES  
(DOLLARS IN MILLIONS)**

	1997		1996		INCREASE (DECREASE) OVER 1996
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	
<b>SOURCES OF FUNDS</b>					
Ad valorem taxes	\$ 1.67	3	\$ 1.58	3	\$ 0.09
Sales taxes	21.33	43	21.82	43	(\$0.49)
Other taxes	3.28	7	3.09	7	0.19
Licenses and permits	0.76	15	0.40	17	0.36
Intergovernmental	0.73	2	1.08	3	(\$0.35)
Charges for services	4.94	10	5.80	10	(\$0.86)
Fines and forfeitures	1.84	4	1.25	5	0.59
Interest	1.38	3	0.84	2	0.54
Other	3.84	8	3.83	7	(\$0.01)
<b>Total</b>	<b>\$48.23</b>	<b>100</b>	<b>\$46.06</b>	<b>100</b>	<b>\$2.17</b>
<b>USES OF FUNDS</b>					
General government	\$ 23.73	50	\$ 22.47	54	\$ 1.26
Public safety	11.03	24	9.27	21	1.76
Health and welfare	1.26	3	1.25	3	(\$0.01)
Culture and recreation	0.89	-	0.12	-	(\$0.87)
Intergovernmental	3.32	7	3.79	8	(\$0.47)
<b>Total</b>	<b>\$48.23</b>	<b>100</b>	<b>\$46.06</b>	<b>100</b>	<b>\$2.17</b>



Overall, total revenues of the General Fund increased by \$230,808. This increase of less than one percent is due to the fact that no new or increased taxes or fees were imposed in 1997.

## 1997 GENERAL FUND EXPENDITURES (by function)



Expenditures of the General Fund increased by \$3.43 million. Major increases in costs associated with renovating and maintaining a growing number of older buildings under the control of the General Services and Procurement Department resulted in higher General Government expenditures. Small increases in other departments of the general fund also contributed to the growth.

### SPECIAL REVENUE FUNDS

The special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments or financing of major capital projects) that are restricted to expenditures for specified purposes. Most of the Operating Funds of the Parish are categorized as Special Revenue Funds primarily because as the Parish developed, particularly on the West Bank of the river, separate taxing districts were formed to provide funding for various services such as, drainage, garbage, recreation and fire. In later years, many of the districts were consolidated. However, since property taxes collected from the taxing districts are still part of the revenue sources of most of the funds described, these funds are still properly referred to as Special Revenue Funds. Total revenues for the Special Revenue Funds for 1997 increased over 1996 by \$10.98 million. The total expenditures increased by \$12.80 million for the same period.

Revenue increases were due to many factors. The Parish applied for and received \$5 million dollars more in grants in 1997 than in 1996. Additionally, 2 million dollars of value-added taxes were allocated to the operating fund from the capital project fund due to the fact that the East Bank Regional Library construction project has been completed and the revenue previously earmarked for that project is now needed for the operation of the facility. The taxpayers saw no increase in taxes, but an additional \$2.7 million was available in the Library special revenue fund.

The rise in expenditures can be attributed to inflation and the availability of additional funds to provide more services to the public, particularly a grant from the Department of Transportation to purchase new buses and increased operating expenses of the library system due to the opening of the East Bank Regional Library.

#### DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. During 1997, total revenues and total expenditures increased slightly. The increase is attributable to new debt issuances and advance refundings and defeasances. Total Fund Balances for all Debt Service Funds totaled approximately \$32,043,808 as of December 31, 1997.

#### CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all revenues and expenditures in connection with the acquisition of capital facilities other than those accounted for in the Enterprise Funds. Expenditures for capital improvement projects in 1997 totaled approximately \$46,290,000, a decrease of \$24 million below the 1996 total. Projects showing the largest decreases were the West Napoleon Avenue improvements, Library Capital Improvements, Sewer Capital program, Drainage Capital program and LaSalle Tract Improvements, all of which reached completion in 1997. Additionally, the Federal Aid Urban program expenditures increased approximately \$3 million. These projects, coupled with increases and decreases in various other projects either nearing completion or whose work commenced in 1997 account for the net decrease in current year expenditures.

#### ENTERPRISE FUNDS

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that such enterprises, including depreciation of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. In Jefferson Parish, the following funds are classified as Enterprise Funds: Consolidated Sewerage District No. 1 and Consolidated Waterworks District No. 1.

#### INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing, on a cost-reimbursement basis, of goods or services provided by one department or agency to other departments or agencies within the same government or to other governments or not-for-profit organizations. In Jefferson Parish, the Central Garage, Central Tire, Central Telephones, Computer Center, Parish Photographs, Central Printing, Recycling, Environmental and Water Quality Lab, Safety Division, and Self Insurance departments provide such services to other departments and are thus classified as Internal Service Funds. The segregation of these funds enhances the financial report's readability.

#### TRUST AND AGENCY FUNDS

Trust and Agency Funds are used to account for assets held by the Parish in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Jefferson Parish's Pension Trust Fund is used to account for the accumulation of resources to be used for retirement annuities and death and disability benefits to employees. The Jefferson Parish Deferred Compensation Agency Fund is used to account for the employees' tax-deferred compensation plan consisting of optional investment funds.

## CASH MANAGEMENT

In the second quarter of 1997, Jefferson Parish employed the firm of Drexelham, Luffkin, Jennings Investment Management Corporation (DLJ) to serve as investment managers, and to provide full investment advisory services. In this capacity, DLJ makes all investment decisions in accordance with the Parish's written Statement of Cash Management and Investment Policies.

All cash balances are invested on a daily basis at the best interest rates available within legal constraints imposed by State law. Investment securities are limited to those which are of the highest quality including, but not limited to, fully collateralized time deposits in Louisiana banks and savings and loan associations, direct obligations of the United States government, obligations of United States government agencies, or the purchase of such investment securities under the terms of repurchase agreements. The primary objectives of the Parish's investment activities are safety, liquidity, yield and legality.

For purposes of maximizing interest earnings, cash balances of all funds are pooled, except where separate cash and investment accounts are mandated by legal requirements. This year's investment activities have again provided a major source of revenue for the Parish. Interest earned on investments totaled almost \$23.4 million in 1997.

## RISK MANAGEMENT

Jefferson Parish is self-insured for general liability, auto liability, worker's compensation and unemployment insurance. As part of this comprehensive plan, reserves are being accumulated in an internal service fund to meet potential losses. In addition, various risk control techniques including an employee safety program, drug free workplace program with mandatory drug screening for new employees and employees involved in on-the-job accidents, pre-employment physicals and the development of a risk control department have been implemented to minimize accident related losses.

## DEBT MANAGEMENT

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of a government's debt position to management, citizens, and investors. The data for the Parish at the end of 1997 were as follows:

	AMOUNT	RATIO OF DEBT	
		TO ASSESSED VALUE	PER CAPITA
Net Direct General Obligation bonded debt	\$76,912,000	3.26%	\$153

Outstanding bonded indebtedness of the Parish at December 31, 1997, is summarized in the following table (in thousands):

	BALANCE AT DECEMBER 31,		BALANCE AT [DECEMBER 31,	
	1996	ISSUES	MATURITIES	1997
General Obligation & Special Tax Bonds	\$354,148	\$8,1278	\$99,474	\$342,852
Revenue Bonds	688	-	688	-
Special Assessment Debt with Governmental Commitment	432	-	188	732
	<u>\$835,268</u>	<u>\$8,1278</u>	<u>\$100,350</u>	<u>\$426,614</u>

#### GENERAL FIXED ASSETS

The general fixed assets of the Parish are those fixed assets used in the performance of general governmental functions and include the fixed assets of the Proprietary Funds and infrastructure items such as roads, bridges and drainage canals. As of December 31, 1997, the general fixed assets (including construction in progress) of the Parish amounted to \$443,882,889. During 1997, the capitalization policy was modified to book only those assets with a value of \$1,000 or more, up from \$500. This resulted in a restatement of the January 1, 1997 balance.

#### PROSPECTS FOR THE FUTURE

We are constantly challenged to provide for future growth, economic development, environmental planning, and a higher quality of life. This requires a significant commitment on the part of everyone involved. The leadership of the Administrative and Legislative branches of parish government along with responsible citizen involvement has enabled the Parish to survive. The opening of the Zephyr Stadium has stimulated growth and redevelopment on Airline Drive on the East Bank. The completion of the Alois Center on the West Bank projected for late 1998 should increase tourism and community participation in various sporting and cultural events to be held there. With the drop in unemployment rates, and the increased activities on the state level, we are optimistic that Louisiana as a whole and Jefferson Parish in particular has "turned the corner".

#### ACKNOWLEDGEMENT

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Accounting Department, a division of the Finance Department. I would like to express my appreciation to all members of the Department who assisted and contributed to the preparation of this report. I would also like to thank the Parish Council members for their consistent support and continued interest in planning and conducting the financial operations of the Parish in a responsible and progressive manner. Their support is greatly appreciated.

Respectfully submitted,



PENNY ANDERSON  
Finance Director

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Parish of Jefferson,  
Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1996

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 employees retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Lisa R. Davitsky*  
President

*Jeffrey L. Lane*  
Executive Director

**JEFFERSON PARISH, LOUISIANA**  
**SELECTED OFFICIALS OF THE PARISH OF JEFFERSON**  
**December 31, 1997**

**THE PARISH COUNCIL**

Aaron P. Bruneau	Council Chairman
Thomas J. "Butch" Ward	Councilman - District 1
Lloyd F. Gianline	Councilman - District 2
Donald R. Jones	Councilman - District 3
Edmond J. Manis	Councilman - District 4
John T. Lavarina, Jr.	Councilman - District 5
Nicholas P. Giambelluca, Sr.	Councilman - District 6

**THE EXECUTIVE STAFF**

Timothy P. Coulon	Parish President
Debbie A. Chittaro	Chief Administrative Assistant

**THE DEPARTMENT HEADS**

Thomas G. Wilkinson	Parish Attorney
Millard B. Anderson	Director, Finance
Jude M. Vollenweider	Director, Accounting
Bert T. Smith, Jr.	Director, Animal Shelter
Rene A. Chopin, Jr.	Director, Budget
Jack L. McDonald	Director, Capital Projects
Anthony P. DiGirolamo, II	Director, Central Garage
Henry Trapani	Director, Citizens' Services
Nicola A. Ferrar	Director, Community Action Programs
Deonita Richard-Montgomery	Director, Community Development
Earl Wright	Director, Community Programs
Paul P. Reddy	Director, Drainage
M. A. Frazier	Director, Drainage-Pump Station Operations
Walter S. Maszall, III	Director, Emergency Management
Darryl J. Ward	Director, Employment and Training
Warren M. Lavella	Director, Engineering

[Continued]

JEFFERSON PARISH, LOUISIANA  
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON (CONTINUED)  
December 31, 1987

THE DEPARTMENT HEADS (CONTINUED)

Margaret Wintor	Director, Environmental Development
Donald T. Book	Director, Fire
Nancy Nicholson	Director, General Services & Procurement
Nobby J. Bouchoux II	Director, Electronic Information Systems Management
D. David Duplantis	Director, Human Resource Management
Mary R. Casaghy	Director, Internal Audit
Victor A. Bone	Director, Inspection & Code Enforcement
Vicent P. Loria	Director, Juvenile Services
Jean S. Adams	Director, Library
Pete Schroederbauer	Director, One Stop Development
Michael Daigley	Director, Parks & Recreation
Wayne J. Mccle	Director, Pedsap
Martin A. Schwegmann	Director, Personnel
Edwin J. Costello	Director, Planning
Herbert I. Miller	Director, Public Works
Jose A. Gonzalez, Jr.	Director, Public Works, Engineering
Michael D. Evans	Director, Public Works, Streets
Kenneth W. Hughes	Director, Research & Budget Analysis
William Forsterborn	Director, Risk Management
Brent P. Todd	Director, Sewerage
Mary Curry	Director, Solid Waste
D. J. Murphy	Director, Telecommunications
Jennifer Sneed	Director, Tourism
Patricia C. Johnson	Director, TransiCikans With Disabilities
Russell P. Schuler	Director, Water
Terris T. Rodrigue	Clerk, Parish Council

## Parish President & Council

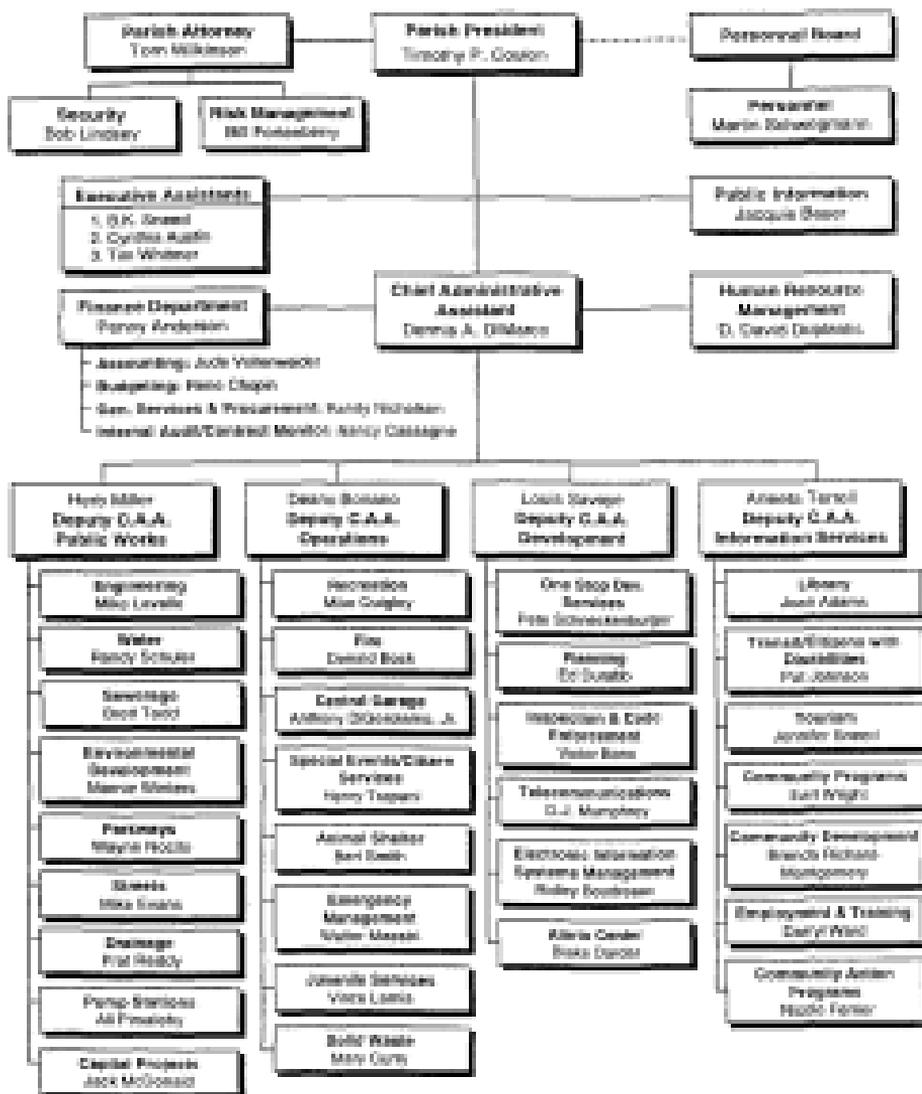


Councilmembers standing left to right: T. Dean Ward, Lloyd E. Gordon, Donald B. Jones, Edward J. Meele, Nicholas P. Gumbrell  
Seated left to right: Council Chairman Aaron F. Bousquet, Parish President Tim Condon

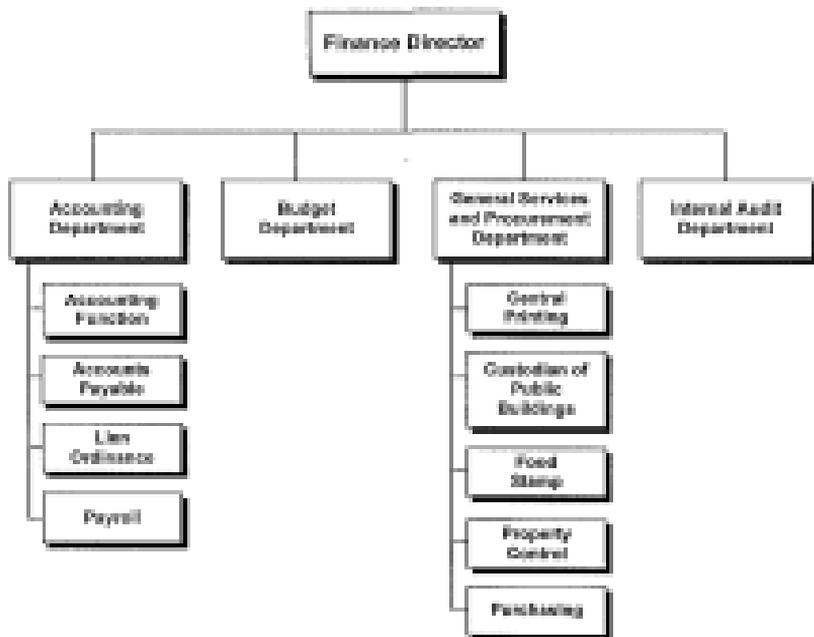
## Parish President & Council



Councillors standing left to right: T J 'Buck' Wood, Lloyd T. Clifton, Donald R. Jones, Edwood J. Irlan, Nicholas P. Glasbaker, Sr. John Lavinia, Jr. Seated left to right: Council Chairman James H. Brownard, Parish President Tim Gordon



## Jefferson Parish Government Structure



**Department of Finance Organizational Chart**



**RIBOWE & COMPANY / HANFORD M. HARRISON  
RUSHNER LAGRANGE LLP**

**CERTIFIED PUBLIC ACCOUNTANTS**

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**INDEPENDENT AUDITORS' REPORT**

**Members of the Parish Council  
Jefferson Parish, Louisiana**

We have audited the accompanying general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of Jefferson Parish, Louisiana, management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the enterprise funds or the Employees' Retirement System of Jefferson Parish Pension Trust Fund which statements reflect total assets of \$525,725,267 and \$21,601,737, respectively, as of December 31, 1997, and total operating revenues of \$30,506,693 and \$4,946,994, respectively, for the year then ended. We also did not audit the discretely presented governmental and proprietary component units which financial statements reflect total assets of \$8,157,209 and \$1,123,797,198, respectively, as of December 31, 1997, and total operating revenues of \$319,919, and \$367,204,487, respectively, for the year then ended. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the enterprise funds, The Employee's Retirement System of Jefferson Parish Pension Trust Fund, and the discretely presented governmental and proprietary component units is based on the reports of other auditors.

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

presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly in all material respects, the financial position of Jefferson Parish, Louisiana, as of December 31, 1997, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note A-18 to the financial statements, Jefferson Parish implemented Governmental Accounting Standards Board Statements No. 26 and No. 27 (for the Firefighters' Retirement System only) for the year ended December 31, 1997.

In accordance with Government Auditing Standards, we have also issued our report dated May 11, 1998 on our consideration of Jefferson Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general-purpose financial statements of Jefferson Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

REBOWE & COMPANY/HARFORD M. HARRISON  
A Professional Corporation

*Rebowe & Company*

*Harford M. Harrison*

KUSHNER LAGRANGE, L.L.P.

*Kushner LaGrange, L.L.P.*

Metairie, Louisiana  
May 11, 1998

JEFFERSON PARISH, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ASSOCIATED FUNDS  
AND REPORTED AS A PROPRIETARY-GOVERNMENT ENTITY

December 31, 1997  
(in thousands of dollars)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TRUSTS
<b>ASSETS AND OTHER DEBITS</b>						
<b>Assets</b>						
Cash and cash equivalents	\$ 3,687	\$ 147	\$ 85	\$ 200	\$ 1,404	\$ -
Investments with fiscal year terminations	-	-	19,079	-	-	-
Investments (Other 27 limited equity investments, net of allowances for estimated considerations)	8,206	44,808	16,713	63,714	3,600	14,876
Interest	-	-	254	75	16	-
Advances to	8,795	75,444	11,643	-	8,829	-
Accounts receivable	882	1,376	468	-	8,887	5
Notes	-	-	-	-	-	-
Special investments	-	-	889	-	-	-
Intergovernmental	11,074	15,807	6,885	2,000	40	-
Leases	-	-	-	-	-	-
Other	-	-	-	-	80	-
Due from other funds	4,280	-	-	-	-	-
Inventory	-	-	-	-	6,044	26
Prepaid items	-	-	-	-	-	6
Advances to other funds	-	300	-	-	-	-
Advances to component units	200	164	-	-	-	-
Advances to other governments	880	-	-	-	-	-
Grant non-revocable	-	1,300	-	-	-	-
Deposits and other assets	2,247	-	-	-	-	1,880
Restricted non-debt-related assets	-	-	-	-	-	-
Cash and (with investments)	-	-	-	-	210	-
Investments	-	-	-	-	3,770	-
Share of pooled assets	-	-	-	-	47,809	-
Due from proprietary government investments	-	-	-	-	3,007	-
Grants receivable	-	-	-	-	-	-
Bond/insurance assets (net)	-	-	-	-	-	-
Receivable from vendors	-	-	-	-	-	-
Property, plant, and equipment (net)	-	-	-	-	448,070	3,337
Other assets	-	-	-	-	-	-
<b>Other debits</b>						
Amounts available in debt service funds	-	-	-	-	-	-
Amounts to be provided for retirement of bonded long term debt	-	-	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 34,894</b>	<b>\$ 140,802</b>	<b>\$ 44,709</b>	<b>\$ 71,689</b>	<b>\$ 613,770</b>	<b>\$ 14,227</b>

(Continued)



## JOYCEVILLE PARISH, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
AND/OR SEPARATELY PRESENTED COMPONENT FUNDS - (CONTINUED)December 31, 2022  
(in thousands of dollars)

	GOVERNMENTAL FUND TYPES			ENTERPRISE FUND TYPES		
	GENERAL	SEWER SERVICE	WATER SERVICE	ENTERPRISE	INDEBTED SERVICES	
<b>LIABILITIES, FUND CREDITS AND OTHER DEBITS</b>						
<b>Liabilities</b>						
Accounts payable	\$ 1,622	\$ 1,410	\$ 99	\$ -	\$ 112	\$ 99
Claims and judgments payable	-	-	-	-	-	\$ 1,000
Contracts and purchase orders payable	-	1,070	-	8,240	2	-
Notes payable	-	-	-	-	-	-
Interfund payable	2,000	207	-	-	794	-
Due to other funds	-	1,848	32	790	-	-
Due to component units	80	1,000	-	-	-	-
Advances from other funds	-	200	-	-	-	-
Advances from primary government	-	-	-	-	-	-
Deposits	500	-	-	-	-	-
Accounts receivable payable	-	-	21	-	-	-
Other payables and accounts	2,717	-	-	-	-	2,000
Deferred revenues	2,283	14,200	17,799	-	-	5,975
Mortgage note payable	-	-	-	-	-	-
Revenue bonds payable - current	-	-	-	-	-	-
Capital lease obligations - current	-	-	-	-	-	-
Payable from restricted and unrestricted assets	-	-	-	-	-	-
Advances payable	-	-	-	-	1,210	-
Unamortized premiums	-	-	-	-	-	400
Contingent liabilities	-	-	-	-	-	2,800
Accounts receivable payable	-	-	-	-	-	-
Other payables	-	-	-	-	-	80
Deferred revenues	-	-	-	-	-	2,800
Bonds payable	-	-	-	-	-	-
General obligations and special-use bonds payable	-	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-	-
Special intergovernmental with governmental component	-	-	-	-	-	-
Other payables	-	-	-	-	-	-
Mortgage note payable	-	-	-	-	-	-
Capital lease obligations	-	-	-	-	-	-
Revenue bonds - current	-	-	-	-	-	-
Revenue bonds - long term payable	-	-	-	-	-	-
Deferred compensation benefits payable	-	-	-	-	-	-
<b>Total liabilities</b>	<b>10,882</b>	<b>34,800</b>	<b>10,891</b>	<b>8,240</b>	<b>21,084</b>	<b>21,000</b>
<b>Equity and other credits</b>						
Investment supported fund assets	-	-	-	-	240,000	600
Capitalized capital	-	-	-	-	-	-
Unpaid revenues	-	-	-	-	80,000	8,000
Retained	-	-	-	-	110,720	8,000
Land	-	-	-	-	-	-
Fund balances	2,899	200	21,407	-	-	-
Equipment	-	-	-	-	-	-
Leasehold	-	-	-	-	-	-
Designated	14,680	10,000	500	75,000	-	-
Undesignated	800	41,797	-	10,770	-	-
<b>TOTAL RETAINED EARNINGS/ EQUITY (LIABILITIES)</b>	<b>18,379</b>	<b>52,997</b>	<b>22,907</b>	<b>85,770</b>	<b>350,720</b>	<b>15,500</b>
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<b>18,379</b>	<b>52,997</b>	<b>22,907</b>	<b>85,770</b>	<b>571,004</b>	<b>16,100</b>
<b>Total assets less equity and other credits</b>	<b>\$ 21,084</b>	<b>\$ 42,803</b>	<b>\$ 14,774</b>	<b>\$ 97,660</b>	<b>\$ 200,720</b>	<b>\$ 27,407</b>

The accompanying notes are an integral part of this statement.

FUNDARY FUND TYPE	ACCOUNT GROUPS		TOTAL MEMORANDUM (000)	COMMITMENT LIMITS		TOTAL MEMORANDUM (000)	
	TITLE AND WORDS	CEBASA FOREBASSE F5	BUREAU LINE-ITEM (000)	FUNDARY SUBPROGRAM	GOVERNMENTAL	PROPRIETARY	REPOSITING (000)
	\$	\$	\$	1,474	\$	23,000	\$
				14,000			14,000
				600			600
					330	270	600
				3,881	37	14,000	18,017
				4,202			4,202
				3,000			3,000
				800			800
					600		600
				80			80
				11		1,779	1,790
60			10,207	10,338	667	10,700	21,005
				17,040		100	17,140
					0		0
						5,110	5,110
					10	3,600	3,610
				1,121			1,121
				428			428
				3,800			3,800
						3,768	3,768
				80			80
				5,824			5,824
						1,800	1,800
			100,070	100,070			100,070
						497,870	497,870
			300	300			300
					5,440	17,700	23,140
					44		44
			100	100	10	10,000	10,100
			1,000	1,000			1,000
			7,000	7,000			7,000
10,704				15,000			15,704
11,700		100,000	100,000	147,000	1,427	603,000	1,471,000
	100,000		100,000	600			100,600
			100,000				100,000
				10,000		10,000	20,000
				107,000		612,000	619,000
11,000				10,000			10,000
				10,000		10,000	10,000
11,000				40,000	100	100,000	140,100
11,000	100,000		1,000,000	1,000,000	1,000	100,000	1,001,000
11,000	100,000	100,000	1,000,000	1,000,000	1,000	1,000,000	1,001,000

JEFFERSON PARISH, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL OPERATING (ALL FUND TYPES) APPROPRIATED BY COUNCIL OR COMMISSIONERS

Year Ended December 31, 2007  
(in thousands of dollars)

Sources	GOVERNMENTAL FUNDS (TOTAL)				TOTAL	TOTAL	TOTAL
	GENERAL	SPECIAL	DEBT	CAPITAL	OPERATING	COMBINED	OPERATING
<b>Revenues</b>							
Taxes	\$ 37,082	\$ 456,186	\$ 1,787	\$ 17,172	\$ 60,000	\$ -	\$ 659,145
Gratuities and permits	9,789	88	-	-	9,789	-	9,789
Intergovernmental	188	89,539	-	14,262	90,029	90	90,119
Fees for services	1,258	88,321	-	-	89,579	90	89,669
Fines and forfeitures	1,076	421	-	-	1,497	-	1,497
Investment income	-	-	110	-	110	-	110
Interest income	1,021	1,262	3,412	1,806	5,501	58	5,559
Miscellaneous	1,888	1,268	1,100	1,100	5,356	58	5,414
<b>TOTAL REVENUES</b>	<b>48,722</b>	<b>546,784</b>	<b>30,009</b>	<b>32,434</b>	<b>206,000</b>	<b>197</b>	<b>684,917</b>
<b>Other financing sources</b>							
Bond proceeds	-	-	-	2,010	2,010	90	2,100
Proceeds of revolving bonds	-	-	75,438	-	75,438	-	75,438
Issuing premium of	89	189,917	3,771	20,947	24,824	89	24,913
Transfer-in	1,214	-	-	-	1,214	-	1,214
Grants and	-	-	-	-	-	-	-
Transfer-out	-	-	-	-	-	1,118	1,118
Primary government	-	882	-	-	882	89	971
Capital lease	-	-	-	-	-	89	89
<b>TOTAL OF OTHER FINANCING SOURCES</b>	<b>1,303</b>	<b>190,807</b>	<b>79,209</b>	<b>23,957</b>	<b>79,333</b>	<b>1,367</b>	<b>195,664</b>
<b>TOTAL REVENUES AND FINANCING SOURCES</b>	<b>50,025</b>	<b>737,591</b>	<b>109,218</b>	<b>56,391</b>	<b>285,333</b>	<b>1,436</b>	<b>880,581</b>
<b>Expenditures</b>							
Current							
General government	17,172	-	-	-	17,172	-	17,172
Public safety	17,200	-	-	-	17,200	-	17,200
Public works	-	13,796	-	-	13,796	-	13,796
Public health	-	41,241	-	-	41,241	-	41,241
Transportation	-	1,888	-	-	1,888	-	1,888
Traffic	1,874	89,888	-	-	91,762	-	91,762
Police and sheriff	-	49,590	-	-	49,590	-	49,590
Public and recreation	89	49,590	-	-	49,679	1,368	51,047
Public administration	-	-	-	-	-	-	-
Information technology	-	1,827	-	-	1,827	-	1,827
and housing	-	-	-	-	-	-	-
Intergovernmental	9,000	-	-	-	9,000	-	9,000
Capital outlay	-	-	-	40,000	40,000	-	40,000
Debt service	-	-	-	-	-	-	-
Physical equipment	-	-	25,000	-	25,000	220	25,220
Interest and	-	-	-	-	-	-	-
total charges	-	-	30,884	-	30,884	89	30,973
Other	-	-	1,888	-	1,888	-	1,888
<b>TOTAL EXPENDITURES</b>	<b>45,476</b>	<b>650,014</b>	<b>56,884</b>	<b>40,000</b>	<b>208,000</b>	<b>1,369</b>	<b>695,263</b>
<b>Other financing uses</b>							
Issuing premium of	2,000	17,260	1,288	8,700	29,248	90	29,338
Revolving bonds	-	-	11,829	-	11,829	-	11,829
Transfer-in	1,188	-	-	-	1,188	-	1,188
Transfer to	-	-	-	-	-	-	-
component and	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING USES</b>	<b>3,188</b>	<b>17,260</b>	<b>13,117</b>	<b>8,700</b>	<b>41,065</b>	<b>90</b>	<b>41,322</b>
<b>TOTAL EXPENDITURES AND FINANCING USES</b>	<b>48,664</b>	<b>667,274</b>	<b>70,001</b>	<b>48,700</b>	<b>249,065</b>	<b>1,459</b>	<b>736,585</b>
<b>Change in fund balances</b>							
Beginning of year, as revised	11,888	84,076	30,439	66,167	202,530	784	284,364
Non-majority transfer	-	45	878	-	923	-	923
<b>END OF YEAR</b>	<b>\$ 13,076</b>	<b>\$ 84,121</b>	<b>\$ 31,317</b>	<b>\$ 66,167</b>	<b>\$ 203,453</b>	<b>\$ 784</b>	<b>\$ 285,287</b>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ACTUAL AND BUDGET (SUPPORTARY BALANCE) - GENERAL AND SPECIAL REVENUE FUND TYPES

Year Ended December 31, 1997  
(in thousands of dollars)

	GENERAL FUND					
	ACTUAL BASIC BALANCE	REVENUE TO BUDGETARY BASES	ACTUAL ON BUDGETARY BASES	BUDGET	VARIANCE - FAVORABLE (UNFAVORABLE)	
<b>Revenues</b>						
Taxes	\$ 27,882	\$ (240)	\$ 28,022	\$ 28,214	\$	\$23
Fees and permits	1,788	-	1,788	1,822		(13)
Intermunicipal	720	1,773	1,057	1,325		(177)
Charges for services	4,828	21	4,807	4,843		(31)
Fines and forfeitures	2,889	-	2,889	2,890		(1)
Special license	1,277	(71)	1,206	114		\$1,092
Miscellaneous	1,054	1	1,053	1,000		\$53
<b>TOTAL REVENUES</b>	<b>40,798</b>	<b>(449)</b>	<b>40,349</b>	<b>40,608</b>		<b>1,875</b>
<b>Other financing sources</b>						
Grants-in-aid	20	-	20	20		-
Transfer from component unit	1,274	(1,244)	-	-		30
Capitalized lease	-	-	-	-		-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,294</b>	<b>(1,244)</b>	<b>20</b>	<b>20</b>		<b>-</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>42,092</b>	<b>(693)</b>	<b>40,369</b>	<b>40,628</b>		<b>1,875</b>
<b>Expenditures</b>						
Salaries	-	-	-	-		-
Contract government	22,775	7	22,782	23,219		(1,442)
Public safety	11,358	(24)	11,334	11,364		(30)
Public works	-	-	-	-		-
Transport	-	-	-	-		-
Health and welfare	1,254	-	1,254	1,255		(1)
Debt and retirement	88	-	88	81		7
Debt refundment and leasing	-	-	-	-		-
Intermunicipal	8,209	(75)	8,134	8,718		(584)
<b>TOTAL EXPENDITURES</b>	<b>43,424</b>	<b>(242)</b>	<b>43,182</b>	<b>47,637</b>		<b>(2,489)</b>
<b>Other financing uses</b>						
Transfer to component unit	2,882	(880)	2,002	2,600		(597)
Transfer to component unit	1,719	-	1,719	1,719		-
<b>TOTAL FINANCING USES</b>	<b>4,601</b>	<b>(880)</b>	<b>3,721</b>	<b>4,319</b>		<b>(597)</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>48,025</b>	<b>(1,122)</b>	<b>46,861</b>	<b>51,956</b>		<b>(2,622)</b>
<b>Change (Increase) / Decrease (Decrease) and other sources over expenditures and other uses</b>	<b>3,867</b>	<b>429</b>	<b>3,498</b>	<b>(1,328)</b>		<b>2,827</b>
<b>Fund balances</b>						
Beginning of year, as stated	7,088	(2,007)	5,081	5,081		-
Residual equity transfer	-	-	-	-		-
<b>END-OF-YEAR</b>	<b>\$ 10,955</b>	<b>\$ (1,578)</b>	<b>\$ 9,377</b>	<b>\$ 9,759</b>		<b>\$ 382</b>

The accompanying notes are an integral part of this statement.



JEFFERSON PARISH, LOUISIANA

STATEMENT OF REVENUE BY DEPARTMENT, DIVISIONS, AND FUNDS AS IN RETAINED ACCOUNTS AND BALANCES  
 INTERMEDIATE FUND TYPES, SIMILAR TRUST FUND AND DISBURSE: FUND ACCOUNTS AND BALANCES

Year Ended December 31, 2019  
 (in thousands of dollars)

	INTERMEDIATE FUND (TYPE)		FIDUCIARY FUND (TYPE)		TOTAL MISCELLANEOUS (TYPE)	
	OPERATING	NON-OPERATING	TRUST	PROPERTY ACQUISITION	CONSTRUCTION	NON-CONSTRUCTION
<b>Operating revenues</b>						
Charged for labor and services	\$ 10,507	\$ 10,508	\$ -	\$ 48,312	\$ 24,722	\$ 200,000
Contributions	-	-	7,750	1,120	6,700	1,000
Fees/Lease	-	10,432	-	10,432	-	10,432
Interest Income	-	-	864	864	49,607	10,000
Commodities	-	-	-	-	-	4
Other	-	-	3,589	3,589	13,288	163,182
<b>TOTAL OPERATING REVENUE</b>	<b>20,007</b>	<b>20,940</b>	<b>4,443</b>	<b>70,305</b>	<b>87,707</b>	<b>483,698</b>
<b>Operating expenses</b>						
Administrative	11,158	12,117	681	28,875	64,288	188,700
Construction, supplies, materials, and other	25,024	20,026	-	49,800	129,011	178,000
Real estate expense	-	-	-	11,110	24,291	4,200
Repairs/maint and contract	13,000	600	-	113,110	25,881	10,000
Interest and legal charges	-	-	-	-	11,400	1,400
Printing and document costs	-	-	-	-	100	100
Income payments	-	-	1,847	1,847	2,174	1,000
Grants	-	1,700	50	700	-	50
Other	-	-	-	-	-	3,700
<b>Total operating fund's operating</b>	<b>49,182</b>	<b>34,643</b>	<b>2,661</b>	<b>145,522</b>	<b>236,953</b>	<b>498,100</b>
<b>OFFICIAL EXPENDITURE</b>	<b>(24,175)</b>	<b>(3,707)</b>	<b>(2,859)</b>	<b>(21,154)</b>	<b>20,170</b>	<b>14,000</b>
<b>Non-operating revenues (expenses)</b>						
Gain	10,000	-	-	10,000	-	10,000
State assistance/granting	88	-	-	88	-	88
Indemnification	2,100	-	-	2,100	-	2,100
Interest income	2,500	1,700	-	1,400	10,000	27,000
Dividend expense	(100)	-	-	(100)	-	(100)
Interest expense from loans	-	-	-	-	1,000	1,000
Construction grant available for other	40	50	-	50	-	40
Other	(2)	50	-	50	(2,840)	(1,000)
<b>TOTAL REVENUE BY FUND</b>	<b>10,476</b>	<b>1,643</b>	<b>-</b>	<b>30,531</b>	<b>10,240</b>	<b>42,000</b>
<b>INCOME BEFORE TRANSFERS</b>	<b>1,301</b>	<b>1,336</b>	<b>2,661</b>	<b>9,377</b>	<b>48,570</b>	<b>30,800</b>
Transfers/income to Operating/Reserve for Contingencies	1,500	10	-	1,500	-	1,500
Transfer to Security Department	(200)	(200)	-	(200)	-	(200)
<b>NET INCOME (LOSS)</b>	<b>1,601</b>	<b>1,146</b>	<b>2,661</b>	<b>10,677</b>	<b>48,570</b>	<b>32,100</b>
<b>Add miscellaneous property, plant, and equipment (depreciation) capital expenditures net of related restricted capital</b>	<b>1,000</b>	<b>100</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>1,000</b>
<b>Final net inter-fund balance</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
Repayment of prior or without	-	-	-	-	1,000	-
Unreconciled/adjustment transfers to other funds	-	-	-	-	-	1,000
<b>END OF YEAR</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>

Non-Operating Fund Types: Restricted office salaries.



**JEFFERSON PARLER, LOUISIANA**

Statement of Cash Flows (in thousands of dollars)  
 (Independent Public Trustee and Receiver for Jefferson Parler, Louisiana) (Continued)

Year Ended December 31, 2022  
 (in thousands of dollars)

	OPERATING	INVESTING	TOTAL PARTICIPANT CONTRIBUTIONS (DEBITMENTS)	COMPENSATED LAND	TOTAL PARTICIPANT CONTRIBUTIONS NET OF
<b>Cash flow from operating activities:</b>					
Proceeds from sale and maturity of investments	\$ 30,871	\$ -	\$ 20,121	\$ 1,700,881	\$ 1,751,873
Purchases of investments	(33,820)	-	(3,338)	(1,700,881)	(2,068,039)
Purchases of other assets	-	-	-	1,300	1,300
Payments for land and debt-financing lease	-	-	-	111	(111)
Lease income	-	-	-	111	111
Net lease proceeds of investments	-	-	-	111	111
Interest received	6,642	1,780	5,442	70,889	84,753
Acquisition of intangible non-	-	-	-	10,000	10,000
financial assets with impairment	-	-	-	10,000	10,000
Proceeds from real estate sales	-	-	-	11	11
Net cash provided by (used for) investing activities	8,891	1,780	50,120	70,889	131,680
Net change in restricted-cash and cash equivalents	68,574	2,264	13,890	1,081	84,809
Cash and cash equivalents, beginning of year	40,280	27,817	74,000	1,604	84,701
Cash and cash equivalents, end of year	\$ 108,854	\$ 30,081	\$ 87,890	\$ 2,685	\$ 169,410
<b>Reconciliation to combined balance sheet</b>					
Cash and cash equivalents	\$ 108,854	\$ -	\$ 87,890	\$ 2,685	\$ 199,429
Other restricted funds	1,231	34,091	47,040	-	82,362
Restricted and undeposited assets	-	-	243	4,499	4,742
Cash and cash equivalents	112	-	47,040	-	47,152
Other restricted funds	-	-	-	-	-
Total (Combined Balance Sheet)	30,130	34,091	94,373	26,214	114,608
194 cash and cash equivalents of President, Trust Funds	-	-	-	1,200	1,200
Total above	\$ 139,984	\$ 34,091	\$ 182,263	\$ 38,099	\$ 264,429
<b>Nonrecurring, capital, and financing activities</b>					
Gain from sale of land, plant and equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal (acquisition) of property, plant and equipment	-	-	-	-	-
Payments to independent expert	6,200	11	4,800	-	1,411
Insurance proceeds (CO-OP projects, other independent) through capital contributions	(6,800)	83	(5,970)	-	(6,887)
	\$ -	\$ -	\$ -	\$ -	\$ -

TMJ accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

December 31, 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Jefferson Parish, Louisiana 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 more significant of the government's accounting policies are described below.

1. REPORTING ENTITY

Jefferson Parish, Louisiana (the Parish) system of government is established by its Home Rule Charter which became effective in 1993 and was revised in 1995 to be effective starting 1996. The Parish operates under a president-council form of government.

As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government (the Parish) and its component units. Component units are defined as legally separate organizations for which the elected officials of the primary government (the Parish) are financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential 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. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component units discussed below are included in the Parish's reporting entity either as blended component units or as discretely presented component units because of the significance of their operational or financial relationship with the Parish.

a. Blended Component Units

1. The following are legally separate entities from the Parish, however, the entities are governed by the same elected officials that govern the Parish. For financial reporting purposes, these entities are reported as if they were part of the Parish's operations.

Ambulance Districts	Plant Lighting District
Cemeteries Districts	Revenue District
Fire Districts	Waterworks District
Geologic Districts	Communications District
Highway & Recreation Districts	Criminal Justice Coordinating Council

2. The Employees' Retirement System of Jefferson Parish, an entity legally separate from the Parish, is governed by a seven member board of trustees. Only one of the trustees is appointed by the Parish Council. The other six trustees are employees of the Parish, three of which serve on the board based on their positions with the Parish and three of which are elected at large by the membership. For financial reporting purposes, the Employees' Retirement System of Jefferson Parish is reported as if it were part of the Parish's operations because its purpose is to finance and provide a retirement system for the employees of the Parish and because its activities can or can cause the financial statements to be misleading or misleading.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Separately Presented Component Units

The component units' activities in the combined financial statements include the financial data of the Parish but other component units. These units are reported in separate columns apart from the primary government to emphasize that they are legally separate from the Parish.

**Jefferson Parish Economic Development and Port District (JEDECO)** - JEDECO was created to oversee the development and promotion of economic development activities within the Parish. JEDECO is governed by a 12 member board. Fifteen business organizations have been designated to provide a list of nominees to the Parish Council. The Parish Council appoints one member from each list. JEDECO is considered to be financially dependent on the Parish because its major funding source for operations comes from the Parish's contribution of occupational license tax revenues. JEDECO must also submit an annual budget to the Parish Council for approval.

**Home Mortgage Authority:** The Jefferson Parish Home Mortgage Authority is a public trust created in accordance with state statute with the Parish named as the beneficiary. The Authority is authorized to undertake various programs to assist in the financing of housing for persons of low to moderate income within the Parish boundaries. The seven trustees of the Authority are appointed by the Parish Council and may be removed at will. Although the Parish does not have the authority to approve or modify the operational and capital budgets of the Authority, the Parish does have the authority to veto, overrule or modify certain decisions of the trustees.

**Hospital District No. 1 and No. 2:** The two Hospital Districts were organized in accordance with state statute to provide the citizens of the Parish with acute care/POC/MR services. Hospital District No. 1 services the West Bank of the Parish and Hospital District No. 2 services the East Bank. Each of the Hospital Districts is governed by a 5 member board. Each of the seven trustees of the Parish appoints a member to the respective board. The remaining two positions are appointed by the Parish Council from a list of nominees submitted by the Hospital staff. All board members serve at the pleasure of the Parish Council during their terms.

Each Hospital District also provides a single-employer pension plan for Hospital employees. Each plan is governed by a trustee committee which is comprised of members from the Hospital District Boards and employees of the Hospital. For financial reporting purposes, the operations of the Hospitals and their respective pension trusts have been combined and reported as a single Hospital District.

Presented below are condensed financial statements of each of the four separately presented component units. Complete financial statements of the individual component units can be obtained directly from their Jefferson Parish offices, as listed below.

Jefferson Parish Economic Development and Port District  
2425 N. Causeway Boulevard, Suite 500  
Metairie, Louisiana 70002

Hospital District No. 1  
West Jefferson Medical Center  
1701 Medical Center Boulevard  
Metairie, Louisiana 70002

Jefferson Parish Home Mortgage Authority  
1271 Elmwood Park Boulevard, Suite 500  
Metairie, Louisiana 70001

Hospital Service District No. 2  
East Jefferson General Hospital  
4200 Huron Boulevard  
Metairie, Louisiana 70001

JEFFERSON PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JEFFERSON PARISH, LOUISIANA  
COMBINED BALANCE SHEET - COMPONENT UNITS  
DECEMBER 31, 1997  
(in thousands of dollars)

	GOVERNMENTAL FUNDS		PROPERTY FUNDS		
	JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT	HOAG MOBILE HOME SUBDIVISION	HOSPITAL DISTRICT	HOSPITAL DISTRICT	TOTAL
<b>ASSETS AND OTHER DEBITS</b>					
Current assets	\$ 1,000	\$ 34,028	\$ 70,800	\$ 108,000	\$ 213,828
Restricted assets					
Due from primary government	3,000	-	-	30	3,030
Other	-	3,000	241,000	180,200	424,200
Bond issuance costs, net	-	66,577	-	-	66,577
Mortgage loans receivable	-	-	-	-	-
Property, plant & equipment, net	545	90	77,000	104,400	182,435
Other	2,170	15	5,700	70,000	78,885
Amount to be provided for long-term debt	400	-	-	-	400
<b>Total assets and other debits</b>	<b>\$ 8,115</b>	<b>\$ 1,009,000</b>	<b>\$ 808,000</b>	<b>\$ 1,008,000</b>	<b>\$ 1,825,115</b>
<b>LIABILITIES</b>					
Current liabilities					
Other	\$ 1,000	\$ 5,000	\$ 24,028	\$ 50,000	\$ 80,028
Advance from primary government	500	-	-	-	500
Payable from restricted assets	-	-	1,800	2,000	3,800
Long-term debt	5,000	180,000	130,000	177,770	492,770
<b>Total liabilities</b>	<b>\$ 1,500</b>	<b>\$ 185,000</b>	<b>\$ 155,828</b>	<b>\$ 187,000</b>	<b>\$ 529,328</b>
<b>EQUITY AND OTHER CREDITS</b>					
Investment in general fund assets	845	-	-	-	845
Retained earnings					
retained	-	10,000	-	-	10,000
unreserved	-	2,400	180,000	270,200	452,600
Fund balance					
reserved	-	-	50,000	60,000	110,000
unreserved	870	-	-	-	870
<b>Total retained earnings and fund balance</b>	<b>\$ 870</b>	<b>\$ 12,400</b>	<b>\$ 210,000</b>	<b>\$ 330,200</b>	<b>\$ 553,470</b>
<b>Total equity and other credits</b>	<b>\$ 1,770</b>	<b>\$ 197,400</b>	<b>\$ 211,828</b>	<b>\$ 330,200</b>	<b>\$ 583,298</b>
<b>Total liabilities, equity, and other credits</b>	<b>\$ 3,270</b>	<b>\$ 1,206,400</b>	<b>\$ 1,019,828</b>	<b>\$ 1,338,200</b>	<b>\$ 1,808,728</b>

JEFFERSON PARISH, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

JEFFERSON PARISH, LOUISIANA  
 CONDENSED STATEMENT OF REVENUES, EXPENDITURES  
 and CHANGES IN FUND AND EQUITY  
 COMPONENT FUNDS - GOVERNMENTAL FUNDS  
 FOR YEAR ENDED DECEMBER 31, 1997  
 (in thousands of dollars)

	JEFFERSON PARISH ECONOMIC DEVELOPMENT FUND CONTINGENCY
Revenues	\$ 329
Other financing sources	271
Transfers from primary government	<u>1,128</u>
Total revenues and other financing sources	<u>1,728</u>
Expenditures	
Current	1,298
Debt service	228
Other financing uses	<u>90</u>
Total expenditures and other financing uses	<u>1,516</u>
Excess of revenues and other sources over expenditures and other uses	212
Fund balance - beginning of year	<u>780</u>
Fund balance - end of year	<u>\$ 992</u>

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1997

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**JEFFERSON PARISH, LOUISIANA**  
**CONCERNED (STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND EQUITY**  
**COMPONENT FUNDS - PROPRIETARY FUNDS**  
**FOR YEAR ENDED DECEMBER 31, 1997**  
*(in thousands of dollars)*

	HOMELAND MORNING AUTHORITY	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	TOTAL
Operating revenues	\$ 18,330	\$ 148,383	\$ 266,529	\$ 433,242
Operating expenses:				
General and administrative	44,340	128,390	148,385	321,115
Depreciation and amortization	921	8,391	14,389	23,701
	<u>45,261</u>	<u>136,781</u>	<u>162,774</u>	<u>344,816</u>
Operating income (loss)	(2,931)	11,602	10,755	9,426
Nonoperating revenues (expenses)	—	18,238	11,829	29,865
Income (loss) before transfers	(2,931)	29,840	22,584	49,493
Transfers to primary government	—	8,863	(2,925)	5,938
Net income (loss)	(2,931)	38,703	19,659	55,431
Retained earnings/fund balance				
Beginning of year, as audited	13,379	186,647	506,074	706,100
Unrealized gain (loss) on available for sale securities	—	1,260	—	1,260
End of year	<u>\$ 10,448</u>	<u>\$ 216,113</u>	<u>\$ 506,074</u>	<u>\$ 732,635</u>

**a. Related Organizations**

The Parish Council is also responsible for appointing the members of the boards of other organizations, but the Parish's accountability for these organizations does not extend beyond making the appointments. The Parish Council appoints the board members of both the Jefferson Parish Human Services Authority and the Jefferson Public Housing Authority. The majority of funding for the Jefferson Parish Human Services Authority comes from the State. In 1997, the Parish provided \$1,477,283 in financial support to the Jefferson Parish Human Services Authority. The Jefferson Parish Housing Authority did not receive financial support from the Parish in 1997.

**a. Jointly-Governed Organizations**

The Parish, in conjunction with Calcasieu, St. Tammany and St. Bernard Parishes has created the Regions Planning Commission (RPC). The RPC's board is composed of 11 members, five members from each of the participating Parishes and the Mayor of the State Department of Highways. The Parish appointed 2 (20.0%) of its representatives to the RPC for 1997. An additional \$8,133 was paid to the RPC for providing oversight on the regionalized Pupkin-Calcasieu project. The Parish also funded their transportation related studies during 1997 totaling \$420,000.

**2. FUND ACCOUNTING**

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Funds 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 a government's general activities, including the collection and disbursement of nonmarket prices (social revenue-fund), the acquisition or construction of general fund assets (major projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the parish/government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to fund financial administration. Costs or savings from such activities are provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held in trust or behalf of outside parties, including other governments, or on behalf of other funds within the government. When these trusts are held under the terms of a formal trust agreement, either a pension trust fund, a responsibility trust fund or an expenditure trust fund is used. The terms "responsibility" and "expenditure" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

3. BASIS OF ACCOUNTING

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

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is categorized into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

In accordance with Statement No. 20 of the Governmental Accounting Standards Board (GASB), "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting" it is the policy of the Parish's proprietary funds to apply all applicable GASB pronouncements as well as all Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements. As allowed by GASB Statement No. 20, the Parish has elected not to apply to its proprietary fund type pronouncements other than those issued by GASB after November 30, 1989.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under this method 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 collection within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Parish considers all revenue (except) from revenue in the year for which they are received. Expenditures are recorded when the related liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

These revenues susceptible to accrual are: state sales taxes, franchise taxes, special assessments, licenses, fees, interest revenues and charges for services. In accordance with GASB Statement No. 23, sales taxes collected and held by manufacturers and the intermediary collecting governments at year-end on behalf of the Parish government also are recognized as revenues. Payments are not susceptible to accrual because generally they are not measurable until received in cash.

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. BUDGETARY ACCOUNTING

Financial accounting is employed as a management control device during the year for the General Fund, Special Revenue Funds (except for Federal and State grants), and Proprietary Funds. Budgetary data for the Federal and State Share Special Revenue Funds and the Capital Project Funds are not presented since these funds are budgeted over the life of the respective project or grant and not on an annual basis. Formal budgetary accounting is not employed for Debt Service Funds because effective control is alternatively achieved through the indenture provisions of the bonds and certificates.

The limit of budgetary control is at the fund/department level and expenditures may not exceed budgeted appropriations. Appropriations which are not expended lapse at year-end.

Budgets for the General Fund, Special Revenue Funds (except Federal and State grants), and Proprietary Funds are legally adopted through annual "ordinances" as a basic instrument with generally accepted accounting practices (GAAP), except that (1) shared revenues received from other governments are recognized when received in cash, (2) expenditures are reported to avoid invoices which are received after the year-end budgetary cut-off in the account, (3) losses resulting from claims and litigation are reported when paid instead of when the liability arises, and (4) revenues are recognized as operating revenues when made.

5. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an elaboration of formal budgetary accounting in the General Fund, Special Revenue Funds, and Capital Project Funds. In 1997, Jefferson Parish changed its accounting policy and encumbrance rollovers at year-end. Encumbrances outstanding at December 31, 1997 aggregated by purchase orders contracts and other commitments were approximately \$3,800,000. It is the Parish's intention to honor these encumbrances under authority provided in the subsequent year's budget.

6. CASH, INVESTMENTS AND POOLED ASSETS

The Parish follows the practice of pooling its cash and investments in order to maximize earnings potential. All funds of the Parish participate in the pool except for the Employer Retirement System Pension Trust and the Deferred Compensation Agency Fund.

Total cash, investments, and accrued interest on investments of the Pool are reported in all funds as "Share of Pooled Assets". Funds with a negative "Share of Pooled Assets" report the advance as an interest payable and the General Fund, which has funds determined to be the investment fund by management, reports an off-balance sheet receivable. Interest earned on Pooled Cash and Investments is allocated to each individual fund based on its month-end "Share of Pooled Assets" balance.

Pool cash equivalents reported on the Combined Balance Sheet include amounts in Demand Deposits, Certificates of Deposit, and short-term investments with a maturity date within three months of 12/31/97 purchased, whether included in investments. For purposes of the statement of cash flows of the proprietary funds, cash funds "Share of Pooled Assets" is not considered to be a cash equivalent.

Investments are stated at cost or amortized cost, except for investments in the Deferred Compensation Agency Fund, and the Employer Retirement System which is reported at market value.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS CONTINUED

December 31, 1987

NOTE 6 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Louisiana statutes permit the Parish to invest in United States bonds, treasury notes, or certificates, or other obligations of the U. S. Government and agencies of the U. S. Government, which are federally approved, and certificates of deposit of state banks, organized under the State of Louisiana and national banks having their principal office in the State of Louisiana, or in mutual or trust fund institutions which are registered and which have underlying investments limited to securities of the U. S. Government or its agencies.

7. SHORT-TERM INVESTMENT RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the Combined Balance Sheet.

8. ADVANCES TO OTHER FUNDS

Recurrent patterns of long-term interfund loan transactions are reported as advances and net-offer equity by a fund balance measure assumed self-liquidating that they do not constitute expendable available financial resources and therefore are not available for appropriation.

9. INVENTORIES

The cost of materials and supplies acquired by the governmental funds are recorded as expenditures at the time of purchase. The inventory of such materials and supplies at December 31, 1987, would not be material to the financial statements.

Necessary fund type inventories are stated at the lower of cost or market, determined by the first-in, first-out method, except for the beverage and refreshments District Enterprise units which are stated at average cost.

10. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 1987, are recorded as prepaid items.

11. RESTRICTED ASSETS

Included in restricted assets are: 1) The "Customer Deposit" account, which is used to segregate water meter deposits used to pay any outstanding water bills when customers discontinue service, and 2) The "Construction Fund" account, which is used to segregate those monies accumulated by collection of state availability fees and transfers from the operating fund to be used for capital improvements and innovations.

12. FIXED ASSETS

General Fund Assets

Fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fund assets account group. In 1987, the Parish followed its practice of capitalizing fixed assets in the general fund asset account group from \$100 to \$2,000. As a result of this change in accounting policy, a revaluation of the general fund assets has been reported in 1987. All purchased fixed assets are valued at cost unless historical records are available and if an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value at the date received.

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

Public works (waterworks) general fund assets consisting of tanks, bridges, culms and gutters, streets and sidewalks, drainage systems and lighting systems are not depreciable, as these assets are inseparable and of value only to the government.

Assets in the general fund assets account group are not depreciated.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2007

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Proprietary Fund Assets**

Fixed assets are capitalized in the funds used to acquire or construct them at cost when historical records are available and at estimated historical cost when no historical records exist. Also, assets are capitalized for those acquired through capital contributions.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Accrual of these assets is computed using the straight-line method over the estimated useful lives of the assets. The estimated useful lives may be found in Note G. Depreciation expense attributable to these fixed assets acquired through capital contributions is closed out to the related contributed capital accounts rather than retained earnings. It is considered preferable under the matching concept, as examples of these fixed assets have been recorded as additions to contributed capital.

Interest is capitalized on proprietary fund assets acquired with the exempt debt. The amount of interest to be capitalized is calculated by applying interest expense incurred from the date of the borrowing, until completion of the project with interest earned on invested proceeds over the same period.

**10. COMMITTED RESOURCES**

Vendor (contract items) and/or pay (bill items) are accrued when earned in the Proprietary and Pension Trust Funds. Such amounts are not accrued in the governmental funds, as the amount left unpaid at the end of the fiscal period would not be liquidated with expendable available financial resources. Expendable available financial resources as used in the various conditions are the unexpended portion of the amount budgeted for the year. The unexpended portion existing in the governmental funds at December 31, 2007, is amount in the General Long-Term Debt Account Group. The Parish's policy is to accrue both vacation and rental sick leave including salary related costs (healthcare and Social Security).

**11. LONG-TERM OBLIGATIONS**

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only the portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in these funds.

**12. FUND EQUITY**

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers or other funds. Reserves represent those portions of fund equity not appropriate for expenditure or equity designated for a specific future use. Designated fund balances represent pension plans for future use of financial resources.

**13. INTERFUND TRANSACTIONS**

Capital-related transactions are recorded for as revenues, expenditures or expenses. Transactions that constitute reimbursements for fund for expenditures/expenses initially made from it that are properly applicable in another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-internal transactions and reimbursements, are reported as transfers. Reversing or corrective payments/benefits of equity are reported as unclassified equity transfers. All other interfund transfers are reported as operating transfers.

**14. TOTAL COLUMN OR COLUMNS (FITTINGLY)**

Total columns have been provided as the combined statements for the primary government and the reporting entity as a whole. These columns are required "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position and results of operations in conformity with generally accepted accounting principles. Interfund distributions have not been made in the aggregation of this data.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1997

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**16. RISK ACCOUNTING STANDARDS**

For the year ended December 31, 1997, The Employees' Retirement System of Jefferson Parish Pension Trust Fund has implemented Governmental Accounting Standards Board (GASB) Statement No. 25 entitled "Financial Reporting for Defined Benefit Pension Plans and Other Arrangements for Defined Contribution Plans." The new statement establishes financial reporting standards for defined benefit pension plans and standards for the rates in the financial statement of defined contribution plans. The standards in this statement apply to pension trust funds included in the financial reports of par governments or employees as well as to the stand-alone financial reports of pension plans in the public employee retirement systems that administer them.

Among other provisions, the statement requires that investments be reported at fair value and that the net appreciation or depreciation in the fair value of investments (by category) on the Statement of Changes in Plan Net Assets. As a result of this change in accounting principle, Net Assets Held in Trust for Pension Benefits at January 1, 1995 were increased by \$98,171. Also, there was a net reduction of \$65,000 in Plan Net Assets for the year ended December 31, 1995.

For the year ended December 31, 1997, the Parish has implemented Governmental Accounting Standards Board (GASB) Statement No. 26 entitled "Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans." The new statement establishes financial reporting standards for postemployment healthcare plans administered by state and local governmental defined benefit pension plans. It is in further substantial pending completion of the GASB's project on accounting and financial reporting of other postemployment benefits for plans and employers. This statement requires defined benefit pension plans that administer postemployment healthcare plans to prepare certain financial statements and notes, all in accordance with the pension plan reporting standards, including the format for presenting certain optional nonaccountant information. The implementation of this statement had no effect on the current or prior period financial statement or footnote disclosure requirements.

For the year ended December 31, 1997, the Parish has implemented Governmental Accounting Standards Board (GASB) Statement No. 27 entitled "Accounting for Pensions by State and Local Governmental Employers" for the Employees' Retirement System. This new statement establishes standards for the measurement, recognition, and timely calculation of pension obligations and related liabilities, assets, net differences, and if applicable required supplementary information in the financial reports of state and local governmental employers. Employers that participate in single employer or multiple employer defined benefit pension plans are required to measure and disclose an amount for annual pension cost on the annual basis of accounting, regardless of the amount reported as pension expense or expense on the modified accrual or accrual basis. The implementation of this statement had no effect on the current or prior period financial statements of the Parish. Only footnote disclosure requirements will be affected for the Employees' Retirement System and Hospital District No. 1 and 2 (Component Units).

**17. USE OF ESTIMATES**

The Parish uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, and the reported revenues and expenditures. Actual results could vary from the estimates that were used.

**NOTE B - STAFFING, COMPLIANCE AND ACCOUNTABILITY**

**BUDGET**

The procedures used by the Parish in establishing the budgetary data reflected in the financial statements are as follows:

1. Not less than 60 days before the start of the fiscal year, the Parish President recommends to the Parish Council a proposed operating budget. The budget is prepared by line, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the ensuing fiscal year.
2. The proposed budget is summarized and advertised and, within 30 days thereafter, public hearings are conducted to obtain taxpayer comments.
3. The operating budget is then legally adopted through council "ordinance" at the first department level.

JEFFERSON PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE 6 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

4. The administration may make supplemental adjustments and transfers between the funds after a final departmental audit. Council approval as long as the adjustment is less than \$10,000 and the total expenditures of the fund/department are not changed. If the adjustment is greater than \$10,000, the Council must only approve it through a "Transfer". Resolutions do not hold the weight of law. For any adjustments which change the bottom-line of a fund/department (i.e. the legal level of custody), the Council must approve the change through an "Ordinance". During the year, several supplementary appropriations were made. A reconciliation of the originally adopted budget to the actual budget (including supplementary appropriations through December 31, 1997) is presented below:

	ORIGINAL	REVISED	INCREASE DECREASE
<b>General Fund</b>			
Revenues and other financing sources	\$ 45,000,190	\$ 45,000,190	\$ 2,010,000
Expenditures and other financing uses	_ 45,000,190	_ 41,341,696	_ 3,658,494
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 14,000,000</u>	<u>\$ 13,658,494</u>	<u>\$ 3,341,506</u>
<b>Special Revenue Funds</b>			
Revenues and other financing sources	\$ 442,708,578	\$ 441,695,769	\$ 3411,709
Expenditures and other financing uses	_ 442,498,838	_ 441,345,321	_ 2,053,519
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 209,740</u>	<u>\$ 1,350,448</u>	<u>\$ 1,040,708</u>

The accompanying Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General and Special Revenue Fund Types present components of the legally adopted budget, with actual data on the budgetary basis. While accounting allocations required for purposes of determining data on a 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 entry differences in stated (budgetary) revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 1997, is presented below:

	GENERAL	SPECIAL REVENUE
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 477,847	\$ 4,806,404
<b>Adjustments:</b>		
<b>Basis differences</b>		
To adjust expenditures for capital projects	(70,283)	198,241
To adjust expenditures for capitalized assets	275,278	-
<b>Timing differences</b>		
To adjust for circumstances	(488,361)	(1,148,061)
<b>Entry differences</b>		
To record excess of revenues and other sources over expenditures and other uses for nonbudgeted items	_ 383,477	_ 2,125,169
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 286,114</u>	<u>\$ 1,783,653</u>

## JEFFERSON PARISH, Louisiana

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1987

## NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

## INDIVIDUAL FUND DISBURSALS

The following table depicts items not expenditures in excess of appropriations for the year ended December 31, 1987:

	EXPENDITURES (FUNDARY BASIS)	APPROPRIATIONS	EXCESS
<b>General Fund</b>			
Maintenance Public Safety	\$ 29,888	\$ 12,288	\$ 17,600
Civility Agent	41,268	45,288	(4,020)
Chief of Court	687,587	643,779	\$43,808
<b>Special Revenue</b>			
Criminal Justice	495,288	475,281	20,007
Ambulance District #1	271,282	289,798	(18,516)
Ambulance District #2	148,845	141,848	6,997
Tourism	135,345	135,345	0

Expenditures exceeded appropriations due to the following reasons: 1) expenditures were charged to this function when costs budgeted for 1987, which were expected to be reimbursed, but were not. The 1988 budget was prepared correctly, except to higher than budgeted telephone charges; 2) expenditures that were budgeted in 1986 were inadvertently approved for payment in 1987. All administrative services included a criminal justice priority funded through a grant. The grant expired and was not re-applied for in a timely manner (201 to year-end). Priority calling excess expenditures for these salaries. The grant has since been applied for and has been received; 3) contractual and contractual expenditures exceeded appropriations in both the Ambulance District #1 and Ambulance District #2 due to rate increases in tourism collected. The contracts call for payments to a contractor based on revenues collected, therefore the volumes of tourism in excess of budget resulted in expenditures going over budget. Fund balances were not adversely affected; 4) higher than budgeted advertising costs in first year of department activities.

The following table has deficits in fund balances at the end of December 31, 1987:

	DEFICIT IN FUND BALANCE (UNFUND BALANCES)
<b>Special Revenue</b>	
Fire/Police Department	\$ 21,288
Lawful Division	10,281
	<u>\$ 31,569</u>
<b>Internal Service</b>	
Police Photographer	<u>1,000</u>

The fund balance deficits in the Special Revenue and Internal Service funds are expected to be eliminated from future revenue sources.

## NOTE C - DEPOSITS AND INVESTMENTS

At year-end, the carrying amount of the Parish's cash and cash-equivalents was \$4,085,021. The book balance of the deposits was \$1,775,788 and is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the Parish's agent in the Parish's name	\$1,775,788
Amount collateralized with securities holding by the pledging financial institution's trust department or agent in the Parish's name	0
Total Book Balance	<u>\$1,775,788</u>

## JEFFERSON PARISH, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

## NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

Investments at year end are categorized below on a basis of the level of risk assumed by the Parish/Component Unit at year end. Category 1 includes investments that are insured or registered or for which the account are held by the Parish/Component Unit or its agent in the Parish/Component Unit's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the Parish/Component Unit's local Government or agent in the Parish/Component Unit's name. Category 3 includes unregistered or unregistered investments for which the securities are held by the municipality, or by its local government or agent but not in the Parish/Component Unit's name.

	CATEGORIES			OTHER FUNDS AMOUNT	TOTAL
	1	2	3		
U. S. Government Agencies	\$ -	\$ 798,487	\$ -	\$ 798,487	\$ 798,487
U. S. Government Securities	18,828,000	8,888,000	-	27,716,000	27,716,000
U. S. Municipality Securities (MUN. BONDS, ETC.)	247,718,000	-	-	247,718,000	247,718,000
Municipal Bonds	-	394,498	-	394,498	394,498
Corporate Bonds	-	2,722,833	-	2,722,833	2,722,833
Other	-	73,814	-	73,814	73,814
	<u>\$246,546,000</u>	<u>\$12,077,232</u>	<u>\$ -</u>	<u>\$258,623,232</u>	<u>\$258,623,232</u>
Fixed annuities				9,857,438	9,857,438
Mutual funds				19,857,200	19,857,200
Louisiana Asset Management FUND (LAMP)				2,894,898	2,894,898
Total investments				<u>\$281,272,768</u>	<u>\$281,272,768</u>
For Conditioned Balance Sheet Investments				\$ 88,728,427	
Restricted investments				3,728,484	
Investments included in-pooled assets				211,815,857	
Total per above				<u>\$382,817,111</u>	

The fixed annuities of \$9,857,438 are owned by the Deferred Compensation Agency Fund, \$9,858,847 of the mutual funds are owned by the Parish's FUND Account, \$7,028,933 are owned by the Parish's Trust FUND, and \$8,848,022 are owned by the Deferred Compensation Agency Fund. The \$2,894,898 invested in LAMP is owned by the Parish's Pooled Account. These amounts are not offset/used by securities that exist in physical or book entry form and are not categorized.

In January 1994, the Parish issued \$71,832,000 Louisiana Public Facilities Authority Revenue Refunding Bonds to effectively a "zero out" refunding of the outstanding Louisiana Public Facilities Authority Revenue Refunding Bonds - 1991 (see note 7). The proceeds of the new bond issue were placed in deposit with an escrow agent.

Since a refundance has not yet occurred, the Parish is required to carry these assets on its books. However, under the terms of the escrow agreement, the escrow agent has custody and control of the funds. Therefore, these funds are reported on the Conditioned Balance Sheet of the Parish as investments with legal agent but are not included in the deposit and investment re-categorizations shown above. As of December 31, 1997, the balance in deposit with the escrow agent was \$78,078,882.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1987

**NOTE D - POOLED ASSETS**

A reconciliation of cash, investments and accounts receivable on investments in the Pooled Assets Fund is presented below:

**Current Assets**

Cash and cash equivalents	\$ 2,575,023		
Investments	275,388,930		
Accrued Interest	2,399,333		
<b>Total Pooled Assets</b>	<b>\$280,363,286</b>		
<b>Fund Types</b>	<b>Equity in Pool</b>	<b>Advances</b>	
General	\$ 18,588,021	\$ -	
Special Revenue	18,588,870	2,498,088	
Debt Service	18,779,882	72,824	
Capital Project	58,748,944	291,000	
Enterprise	55,881,410	-	
Interest Service	20,877,322	-	
<b>Total Equity</b>	<b>202,786,447</b>	<b>\$2,761,912</b>	
less: Advances	(20,288,861)		
<b>Total Equity in Pool</b>	<b>\$182,497,586</b>		

**NOTE E - RECEIVABLES**

Receivables at December 31, 1987 consist of the following (in thousands of dollars):

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	ENTERPRISE SECURED	OTHER	TOTAL
Receivables:								
Interest	\$ -	\$ -	\$ 254	\$ -	\$ 13	\$ -	\$ 267	\$ 267
Taxes	2,782	73,113	71,811	-	2,829	-	-	147,535
Accounts	893	7,738	488	-	8,887	-	-	17,996
Invested Investments	-	-	875	-	-	-	-	875
Intergovernmental	11,274	18,261	8,881	2,230	12	-	-	39,757
Other	-	-	-	-	88	-	41	129
<b>Total receivables</b>	<b>\$ 14,949</b>	<b>\$ 99,112</b>	<b>\$ 81,819</b>	<b>\$ 2,230</b>	<b>\$ 10,841</b>	<b>\$ -</b>	<b>\$ 312</b>	<b>\$ 209,773</b>

All receivables are considered collectible as of December 31, 1987, accordingly, no allowance for doubtful receivables is not considered necessary.

## JEFFERSON PARISH, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

## NOTE E - RECEIVABLES

The Consolidated Sewerage District No. 1 and the Consolidated Waterworks District No. 1 consider unpaid receivables of your entity for those amounts for services received by customers in the current year, but not actually billed by the Districts until the following year. Unbilled receivables amounted to \$1,480,116 and \$1,761,901 at December 31, 1997 for each respective District. These amounts are included in the accounts receivable balance of the Enterprise if units shown above.

In 1995, as part of a cooperative entrance agreement, the Parish/Colony \$800,000 to the Jefferson Parish Council's Office for the purpose of completing construction for the Jefferson Parish Fire Station. The Plan, which was authorized by the Parish Council Resolution No. 83 110, was to be paid back in January, 1997, from the 1996 property tax collections. In May, 1997, the Parish Council amended the cooperative entrance agreement authorizing the repayment to be spread over three years. The new repayment schedule required \$266,667 to be paid in 1997 and \$266,667 to be paid in 1998 and 1999. Therefore, as of December 31, 1997, \$800,000 has been recorded as an intergovernmental receivable and \$400,000 as an advance to other government.

In 1996, a loan was made under the Department of Housing and Urban Development (HUD) Section 108 Guaranteed Loan Program scheduled as two loans which were funded by notes issued by JEPCO in connection with and secured by property available Community Development Block Grant (CDBG) obligations from HUD. The outstanding balance on the loans is \$1,850,000 at December 31, 1997. JEPCO entered into two purchase agreements with a beneficiary for the repayment amount as a result of the default. The loans' obligations under these loan purchase agreements are \$2,525,000 resulting in a potential liability for outstanding notes of \$2,800,000 (the amount of \$250,000 less cash on hand of \$175,000). As of December 31, 1997, JEPCO has recorded a due from primary government of principal and interest from the Parish to \$1,014,000 and correspondingly, the Parish has recorded a due to component unit with an offsetting grant from available from \$1,836,000 obligations.

Presently, the Parish is negotiating with HUD the terms of the loan repayment so that the impact from the loss of CDBG obligations to the Parish's Community Development Block Grant program is minimized.

## NOTE F - RESTRICTED ASSETS

A breakdown by account of the restricted and designated assets is as follows (in thousands of dollars):

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Customer deposits	\$ -	\$ 3,800	\$ 3,800
Construction fund	<u>21,500</u>	<u>79,989</u>	<u>101,489</u>
	<u>\$ 21,500</u>	<u>\$ 83,789</u>	<u>\$ 105,289</u>

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1997

**NOTE D - FIXED ASSETS**

The following is a summary of changes in the general fixed assets account group during the year (in thousands of dollars):

	BALANCE JANUARY 1 (AS RESTATED)	ACQUISITIONS	RETIREMENTS	COMPLETED DEPRECIATION	TRANSFERRED (TO) FROM OTHER FUNDS	BALANCE DECEMBER 31, 1997
Land	\$ 80,044	\$ 479	\$ -	\$ -	\$ -	\$ 80,523
Buildings	81,340	24	-	1,818	-	80,546
Improvements other than						
buildings	11,450	80	-	280	-	11,650
vehicles	21,300	5,000	(2,000)	1,174	-	24,786
highway & equipment	115,000	2,284	(775)	148	-	116,501
Construction in progress	62,500	21,000	-	(2,500)	(2,000)	80,000
Total general fixed assets	\$ 280,634	\$ 28,867	\$ (2,775)	\$ 2,930	\$ (2,000)	\$ 306,656

Construction in progress is comprised of the following (in thousands of dollars):

	PROJECT AUTHORIZATION	EXPENDED TO DECEMBER 31, 1997	COMMITTED	REQUIRED BY THIS FINANCING
General Government	\$ 24,410	\$ 45,017	\$ 5,340	\$ 2,221
Fire	1,288	500	1,040	27
Streets	14,228	23,355	40,550	-
Wastewater	20,000	20,048	2,017	5,150
Parks and Recreation	4,500	2,370	2,280	527
Library	2,000	27	2,480	1,436
Transit	45,000	5,000	13,000	6,000
Health Unit	200	27	100	-
	\$ 107,626	\$ 102,364	\$ 87,337	\$ 22,411

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE 10 - FIXED ASSETS (continued)

The following is a summary of proprietary and fiduciary fixed-type fixed assets at December 31, 1997 (in thousands of dollars):

	INTERGOVERNORAL FUNDS				
	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL	INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS
Buildings	\$ 8,858	\$ 8,827	\$ 14,885	\$ 1,052	\$ -
Improvements other than buildings	398,898	194,893	593,791	17	-
Machinery and equipment	7,832	5,432	13,264	5,500	24
	415,588	197,492	613,080	6,571	24
Less accumulated depreciation	(32,835)	(35,225)	(68,060)	(4,054)	(18)
	382,753	162,267	545,020	2,517	6
Land and land improvements	11,738	5,448	15,479	-	-
Construction in progress	8,358	3,843	12,201	-	-
<b>NET</b>	<b>\$394,222</b>	<b>\$188,433</b>	<b>\$582,655</b>	<b>\$2,517</b>	<b>\$18</b>

The following estimated useful lives (in years) are used for computing depreciation and amortization:

	INTERGOVERNORAL FUNDS			
	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS
Buildings	50	50	50-55	-
Improvements other than buildings	50-60	20	10	-
Machinery and equipment	5-10	5-10	5-10	5-10

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE 11 - LONG TERM DEBT

BONDS AND CERTIFICATES

Long-term debt at December 31, 1997, includes the following serial bonds (in thousands of dollars):

DESCRIPTION	INTEREST RATES	TERM MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT PAID AT ISSUANCE	AMOUNT OUT- STANDING
			FROM	TO		
<b>General Obligation &amp; Special Tax Bonds</b>						
Spoken State Tax Revenue Refunding Bonds, Series 1991 A	0.75-8.75	10/1/90	\$ 0.70	\$18,240	\$60,380	\$115,075
Spoken State Tax Revenue Bonds, Series 1991 B	0.75-8.75	10/1/90	0.00	4,470	40,980	31,000
East-Texas Hotel Occupancy Tax Refunding and Improvement Bonds, Series - 1997	4.00-6.00	12/1/97	1.00	485	0.700	0.700
State Tax Deduction Refunding Bonds, Series 1997	0.75-6.00	11/01/97	0.00	0.000	04,000	0.000
East-Texas Hotel Occupancy Tax Refunding and Improvement Bonds, Series A - 1995	7.12-7.40	10/1/95	1.00	0.70	0.000	0.000
LeBlanc Fund Revenue Refunding Bonds - Series 1990	0.00-0.00	7/10/97	0.00	0.00	0.000	0.700
10,000 T and Revenue Bonds Series B - 1990	0.00	11/01/90	75	75	0.000	0.140
10,000 T and Revenue Bonds Series B - 1990	0.00	7/10/97	40	100	0.000	1.600
First Parish Church Building Revenue Bond - Series 1994	0.00-0.00	7/10/97	0.1	0.0	0.000	1.000
Louisiana Public Facilities Authority Revenue Refunding Bonds - 1990	7.00-1.00	09/1/90	0.00	1,000	20,000	20,700
Louisiana Public Facilities Authority Revenue Refunding Bonds, 2000	4.20-0.00	09/1/90	1,000	0.000	0.000	0.000
Wood District #1 Zone #1 Wood District #1 Zone #1 Refunding Series 1997	4.75-0.00	09/1/90	0.70	0.000	00,000	00,000
Commodore Head District A - Sub #1 Refunding Series 1990	0.00-0.75	09/1/90	0.00	700	7,000	4,070
New Prioux	00	09/1/90	00	00	0,000	00
Playground District #1	0.00-0.00	09/1/97	00	00	000	000
Playground District #2	00	07/10/99	070	00	0,000	070
Playground District #3	00-0.75	7/10/97	700	100	0,000	070
Playground District #4	00-0.00	09/1/97	00	00	0,000	000
Playground District #5	0.00-0.00	09/1/97	00	00	000	000
Playground District #6	00	07/10/99	00	00	0,000	000
Fire District #7	00	07/10/99	000	000	0,000	000
Wood District, Consolidated Districted District	00-0.00	7/10/97	000	000	0,000	0,000
Outillage Improvement Refunding Bonds-Series 1997	0.75	09/1/90	4,000	0,000	07,000	07,000
Outillage Improvement Refunding Bonds Series 1995	4.20-0.00	09/1/90	00	0,000	0,000	0,000

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE H - LONG TERM DEBT (Continued)

DESCRIPTION	FISCAL YEAR		RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT OF UN-ACCUMULATED	AMOUNT OF UN-ACCUMULATED
	ENDING	BEG.ING	FROM	TO		
Fourth Jefferson Drainage District	00	10/15/95	50	-	5,000	50
Drainage District #8	4/75-8/00	10/15/92	300	470	4,000	1,800
Drainage District #6, Sub-#6	30-8/00	11/15/94	100	340	5,000	1,200
Consolidated Waterworks District No. 1	5/88-7/26	8/15/94	500	645	6,000	2,300
					<u>\$20,000</u>	<u>\$3,800</u>

Special Assessed Debt with Governmental Commitment

Flowing

Loan Certificate #128	8/00	1/15/92	50	-	150	60
Loan Certificate #152	7/18-7/28	10/15/90	4	-	100	10
Loan Certificate #154	8/75	8/15/90	30	-	300	100

Swampage

Loan Certificate #1018	8/00	1/15/92	2	-	20	0
Loan Certificate #1807	7/18-7/28	10/15/90	5	-	100	10
Loan Certificate #1808	8/75	8/15/90	4	-	40	10

Water

Loan Certificate #66	8/00	1/15/92	3	-	30	0
Loan Certificate #63	8/75	8/15/90	-	-	0	0
					<u>\$100</u>	<u>\$20</u>

Additional information pertaining to the foregoing bonds and certificates is as follows:

General Collection and Special Tax Bonds

1. Special Sales Tax Revenue Bonds

The Special Sales Tax Revenue Refunding Bonds, Series A, 1997 and Special Sales Tax Revenue Bonds, Series 1997B are obligations of the Jefferson Parish Tax District. These bonds are secured by, and collateralized with, 75% of a 75¢ sales tax collected in the unincorporated area of Jefferson Parish and within the Year-Of 2001-2005. At December 31, 1997, \$140,175,000 of such bonds were outstanding and \$1,500,000 was available in the Debt Service Fund to service the debt.

2. Hotel Occupancy Tax Bonds

In 1997, the Parish obtained \$2,000,000 of the 1997 A and B Series Occupancy Tax Bonds by issuing \$5,725,000 in Series 1997 bonds. The bonds are secured by and collateralized from the one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms located on the East Bank of the Mississippi River within the Parish of Jefferson. At December 31, 1997, \$5,725,000 of such bonds were outstanding and \$404,477 was available in the Debt Service Fund to service the debt.

3. State Fee Drainage Bonds

In 1997, the Parish obtained \$10,120,000 of the State Tax Drainage bonds, Series 1997 by issuing \$27,000,000 in Series 1997 bonds. The bonds are secured by 20% of 1/2 of 75¢ sales tax collected in the unincorporated areas of Jefferson Parish. At December 31, 1997, \$40,300,000 of such bonds were outstanding and \$1,707,750 was available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE H - LONG TERM DEBT (Continued)

Landfill Closure and Postclosure Care

The Parish approved the Jefferson Parish Landfill in 1987. The landfill was divided into three phases, with each phase being further divided into "cells". Phase I cells stopped accepting waste in 1988. Phase II was closed and accepted waste from August 1988 to September 1989. Upon closure of Phase II, Phase I was reopened through "vertical expansion". The Phase I expansion caused operations in December 1991, 1993 and is projected to reach 100% capacity. Phase III of the landfill commenced operations January 2, 1995. Under state regulations, Phase III will initially be permitted to operate for a 15 year period, however, it is expected to provide enough space for the next 20 to 30 years, subject to additional permitting. At December 31, 1997, total closure and post-closure costs for Phase III are estimated to be \$43,873,800.

Recently issued State and Federal laws and regulations require the owners and operators of landfilled landfills to apply final covers to the landfills upon closure and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These rules are applicable to the Parish for the Phase II landfill as well as Phase III. Phase II was closed prior to the effective date of the newly issued regulations. Therefore, under State rules, the Parish must provide postclosure care for a period-of-only three years. Under the provisions of the laws, the task of operating the landfill has been contracted out to a private firm. Under the terms of the agreement, the Parish has effectively transferred the responsibility for providing closure in conformity with State and Federal laws and regulations to the operator. The responsibility for postclosure maintenance and monitoring remains with the Parish. Thus, under GAAP standards for SL, the Parish is only recording a liability for the estimated postclosure-care costs.

Although the postclosure care costs will not be paid until some or after the date of closure, the Parish is required to report a portion of these costs as a liability at December 31, 1997 based on the amount of landfill capacity used. Because the Parish reports its landfill operations from governmental funds, the modified accrual basis of accounting is applied to the portion of expenditures relating to the amortization of the postclosure care liability. Thus, the amounts reported in the General Long-Term Debt Account Group represent that portion of the postclosure care costs which are not expected to be liquidated with expenditures available financial resources.

The \$1,645,385 postclosure-care liability on phases is operation at December 31, 1997 is made up of the following:

	PHASE I CLOSURE	PHASE II CLOSURE	TOTAL
Total estimated postclosure care costs	\$1,840,000	\$1,288,000	\$3,128,000
Estimated capacity used	89%	80%	
Cumulative liability	7,348,000	1,888,000	
Less amount recognized	-	3,888,000	
Liability at year end	\$1,645,385	\$-	\$1,645,385

The amounts listed above are based on what it would cost to perform all postclosure care in 1997. Actual costs may be higher due to inflation, changes in technology, or changes in laws and regulations.

The Parish is currently operating under financial assurance guidelines established by The Environmental Protection Agency (EPA) Resource Conservation and Recovery Act. While Phase II is not subject to these requirements, the Parish has established a fund based on its accumulated monies to pay for the postclosure care costs. At December 31, 1997, \$441,981 are held for these purposes.

Other Accruals

The parish is responsible for providing retirement benefits to trial and Second Parish Court judges, and their surviving spouses, who served on the bench prior to 1987 and, had opted out to participate in the Parish Employees Retirement System. These benefits are paid from the General Fund. In the opinion of the Parish, it anticipates funding the benefits through the purchase of annuities. Annuity purchase calculations made, \$3,500,000 is required as of December 31, 1997. The Parish has purchased \$2,274,048 of annuities as of December 31, 1997, leaving an estimated amount of \$1,225,952, which is reported in the General Long-Term Debt Account Group.

JEFFERSON PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2007

NOTE H- LONG-TERM DEBT (Continued)

CHEDULE H- LONG-TERM DEBT

The following is a summary of the Parish's long-term debt (rounded to the year ended December 31, 2007 in thousands of dollars)

BONDS AND CERTIFICATES

	GENERAL OBLIGATION & SPECIAL TAX	SPECIAL ASSESSMENT TAXES (JEFFERSON 1714 COMMITMENT)	TOTAL OF 1990 LONG-TERM DEBT	UNAMORT. BONDS	TOTAL
Balance at January 1, 2007					
Bonds and certificates	\$204,380	\$432	\$ -	\$ 94,712	\$ 299,524
Capital leases	-	-	-	-	-
Compensated employees	-	-	14,028	14,000	14,028
Leasehold improvements	-	-	3,130	3,130	3,130
Personal payable - Judges' salaries	-	-	20,000	20,000	20,000
	<u>\$204,380</u>	<u>\$432</u>	<u>\$23,158</u>	<u>\$137,842</u>	<u>\$365,212</u>
Bonds/certificates issued	\$1,370	-	-	\$1,370	\$1,370
Bonds/certificates retired	(\$1,724)	(\$2)	-	(\$2,150)	(\$2,050)
Bonds/certificates - Other/plumbog	(\$2,500)	(\$4)	-	(\$2,500)	(\$2,500)
Capital leases (income) (expense)	-	-	100	100	100
Additional compensated employees	-	-	124	124	124
Additional leasehold improvements	-	-	52	52	52
Portions payable - Judges' salaries	-	-	100	100	100
Balance at December 31, 2007	<u>\$199,226</u>	<u>\$386</u>	<u>\$23,258</u>	<u>\$139,646</u>	<u>\$362,516</u>

Annual debt service to maturity on bonds and certificates, including interest of \$28,441,000 (in 100,000) (in thousands of dollars)

YEAR ENDING (DECEMBER 31)	GENERAL OBLIGATION & SPECIAL TAX	SPECIAL ASSESSMENT DEBT (JEFF- COMMITMENT) GOVERNMENTAL	TOTAL ANNUAL LONG-TERM DEBT
2008	\$ 47,331	\$ 30	\$ 47,361
2009	60,000	62	60,062
2010	49,000	62	49,062
2011	49,000	62	49,062
2012	21,000	68	21,068
2008-2017	170,226	100	170,326
2008-2012	36,827	-	36,827
2013-2017	1,078	-	1,078
2018-2020	382	-	382
	<u>\$199,226</u>	<u>100</u>	<u>\$199,326</u>
Less amount representing interest	<u>138,288</u>	<u>80</u>	<u>138,368</u>
	<u>\$ 60,938</u>	<u>\$ 20</u>	<u>\$ 60,958</u>

There are a number of limitations and restrictions contained in the various bond indentures. The Parish is in compliance with all significant limitations and restrictions.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1987

NOTE 14 - LONG TERM DEBT (continued)

ADVANCE REFUNDING

In 1987 and in prior years, the Parish advanced certain special tax and other bonds by depositing the proceeds of the new bonds into an irrevocable trust to provide for all future debt service payments on the advanced bonds. Accordingly, the trust account assets and the liability for the advanced bonds are not included in the Parish's Financial Statements.

Capital Debt

On September 1, 1987, the Parish advanced \$21,375,000 of Drainage Improvement Refunding Bonds Series 1987 by issuing \$21,095,000 in Drainage Improvement Refunding Bonds Series 1987. The Refunding Bonds have an initial interest rate of 8.12% and were issued with an underwriter's discount of \$28,000. The Refunding Bonds require principal and interest payments on March 1 and September 1 of each year until they mature on September 1, 2017. Principal and interest payments range from \$2,127,887 in 1988 to \$2,024,000 in 2017. On the date of delivery of the Refunding Bonds, \$2,298,828 was deposited in escrow for the defeasance, \$24,393 was paid for issuance cost and \$18,467 of accrued interest was deposited into a sinking fund. There was an economic gain of \$1,025,942 on the refunding.

On December 1, 1987, the Parish advanced \$1,000,000 East Bank Hotel Occupancy Tax Bonds - Series A & B by issuing \$1,150,000 in East Bank Hotel Occupancy Tax Refunding and Improvement Bonds - Series 1987 (valuing \$2,200,000 of new proceeds). The Refunding Bonds have an initial interest rate of 7.25% and were issued with an underwriter's discount of \$75,000. The Refunding Bonds require principal and interest payments on 1/15/88 and December 1 of each year until they mature on December 1, 2017. Principal and interest payments range from \$147,260 in 1988 to \$100,820 in 2017. On the date of delivery of the Refunding Bonds, \$4,200,000 was deposited in escrow for the defeasance, \$114,000 was paid for issuance cost and \$17,500 of accrued interest was deposited into a sinking fund. There was an economic gain of \$204,333 on the refunding.

On December 1, 1987, the Parish advanced \$26,028,000 of Sales Tax Exchange Bonds Series 1987, by issuing \$27,000,000 in Sales Tax Exchange Refunding Bonds Series 1987. The Refunding Bonds have an initial interest rate of 7.75% and were issued with an underwriter's discount of \$280,000. The Refunding Bonds require principal and interest payments on May 1 and November 1 of each year until they mature on September 1, 2017. Principal and interest payments range from \$2,878,801 in 1988 to \$2,877,700 in 2017. On the date of delivery of the Refunding Bonds, \$27,823,000 was deposited in escrow for the defeasance, \$488,741 was paid for issuance cost and \$204,000 of accrued interest was deposited into a sinking fund. There was an economic gain of \$1,289,500 on the refunding.

Issue Date	DRAINAGE IMPROVEMENT REFUNDING BONDS	EAST BANK HOTEL OCCUPANCY TAX REFUNDING AND IMPROVEMENT BONDS	SALES TAX EXCHANGE REFUNDING BONDS
	SERIES 1987	SERIES 1987	SERIES 1987
Issue Date	September 1, 1987	December 1, 1987	December 1, 1987
Amount Issued	\$21,095,000	\$ 1,750,000	\$27,000,000
Average Interest Rate	8.12%	7.25%	7.75%
	DRAINAGE IMPROVEMENT REFUNDING BONDS	EAST BANK HOTEL OCCUPANCY TAX REFUNDING B.A. & B.	SALES TAX EXCHANGE BOND SERIES 1987
Amount	\$27,025,000	\$ 2,000,000	\$26,028,000
Average Interest Rate	7.75%	6.00%	6.50%
Net proceeds			
Principal amount of new debt issued	\$21,095,000	\$ 1,750,000	\$27,000,000
Underwriter's discount	(28,000)	(75,000)	(280,000)
	\$21,067,000	\$1,675,000	\$26,720,000
Escrowed Debt	2,298,828	114,000	2,878,801
Net Proceeds	\$23,365,828	\$1,789,000	\$29,598,801
Additional interest from Sinking/Reserve Funds	\$ 1,025,942	\$ 1,192,500	\$ 1,289,500
Excess (shortage) in issue	\$ 1,150,428	\$1,960,000	\$ 1,174,000
Cost savings payments	\$ 1,030,042	\$ 334,150	\$ 1,000,000

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

The debt outstanding at December 31, 1997 related to these obligations is as follows (in thousands of dollars):

General Obligation &  
Special Tax Bonds

Drainage Improvement Refunding Series 1987	\$ 10,000
East Ninth Hotel Occupancy Tax Bonds Series A & B	2,000
State Tax Drainage Bonds Series 1991	<u>26,380</u>
Total Current year	\$ 38,380

Prior Years

General Obligation &  
Special Tax Bonds

Special State Tax Revenue Bonds, Series A of 1980	\$ 60,000
Special State Tax Revenue Bonds, Series B of 1980	29,830
Lafayette First Revenue Bonds - Series 1990	2,000
Road District No. 1 Sub-Road District No. 1	<u>26,380</u>
Total Prior years	118,210
Total Deferred Debt	<u>\$256,590</u>

NOTE 1 - INTERFUND ASSETS/LIABILITIES

Due from and other funds at December 31, 1997 consist of the following:

	<u>RECEIVABLE FUNDS</u>	<u>PAYABLE FUNDS</u>
General Fund	\$4,260,007	\$ -
Special Revenue		
Health and Human Services Grants	-	387,000
Department of Justice Grants	-	488,780
Housing and Urban Development Grants	-	485,763
Department of Labor Grants	-	871,237
State Department	-	1,710,508
Other Service		
Consolidated Sewerage User Entrances	-	79,264
Capital Project		
Parashasin Garage - 1994 Bond Issue	-	1,720,800
Total	<u>\$4,260,007</u>	<u>\$4,452,592</u>

Due from and other component units at December 31, 1997 consist of the following:

	<u>RECEIVABLE FUNDS</u>	<u>PAYABLE FUNDS</u>
General Fund	\$ -	\$ 26,000
Special Revenue		
Housing and Urban Development Grants	-	5,220,800
Component Unit		
Wopren District No. 2 Jefferson Parish Economic Development and Post District	26,000	-
	<u>26,000</u>	<u>-</u>
Total	<u>\$26,000</u>	<u>\$5,246,800</u>

## JEFFERSON PARISH, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1987

## NOTE I - INTERFUND ASSESSLIABILITIES (Continued)

Advanced from (a) other funds at December 31, 1987 consist of the following:

	RECEIVABLE FUNDS	PAYABLE FUNDS
Special Revenue		
Land Bank, Consolidated		
Playground District	\$ 200,000	\$ -
Lafayette Park Recreation District	-	200,000
Total	<u>\$ 200,000</u>	<u>\$ 200,000</u>

Advanced from (b) component units at December 31, 1987 consist of the following:

	RECEIVABLE FUNDS	PAYABLE FUNDS
General Fund	\$ 200,000	\$ -
Special Revenue		
HOUSING AND LIBRARY Development Grants	50,000	-
Component Unit		
Jefferson Parish Economic Development and Port District	-	30,000
Total	<u>\$ 250,000</u>	<u>\$ 30,000</u>

## NOTE J - RESERVATIONS AND DESIGNATIONS OF FUND BALANCE (SETTLEMENTS FUNDINGS)

The nature and purpose of the reservations and designations of fund balance-related savings are as follows:

**Reserved for accident penalties** - This reserve was established as an offset against the trust, prepaid judge's benefits, because it does not constitute an available, expendable resource of the fund. These amounts were purchased in proceeds for the future retirement benefits of the First and Second Parish Court judges.

**Reserved for advance** - This reserve was established as an offset against the trust, advances to other funds, because it does not constitute an available, expendable resource of the fund.

**Reserved for debt service** - This represents the amount of fund balance available to pay the principal balances of the Parish's general long-term debt.

**Reserved for contingencies** - This reserve was established in response to litigation filed against the Parish's Consolidated Water Line (Crownwood) Utility Service Fund. The fund balance is being reserved pending settlement of the litigation.

**Reserved for construction** - This represents unexpended balances of bond proceeds and sewer availability fees which are restricted for construction requirements to the water and sewer systems.

**Reserved for self-insurance** - This represents amounts restricted for payment of self-insurance claims.

**Reserved for employees' retirement savings** - This represents the amount of fund balances in the various employee retirement Pension Trust funds. These amounts are restricted for the payment of benefits and administrative costs of the plans.

**Designated for retirement with contingencies** - This represents the portion of fund balances available for appropriation which has been designated by the adopted 1988 budget ordinance.

**Designated for future distribution to other funds** - This represents the portion of the 70% of 10% of the sales tax, dedicated to savings and investment which was collected during 1987 but not yet allocated to the respective funds.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1997

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

**Designated for debt service** - The designation of the Debt Service fund balance represents the portion of fund balance in excess of the amount needed to cover principal payments. The amount designated in the General Fund relates to the estimated amount required to service the debt of the District Building funds.

**Designated for construction** - This amount represents a portion of fund balance designated for future construction.

**Designated for landfill improvements** - This represents the accumulated balance of "funding fees" generated by the Jefferson Parish Landfill. This amount is being designated for construction of an incinerator, pond and other treatment facilities.

Reserved, designated and redesignated fund balances and retained earnings of December 31, 1997, were as follows:

	RESERVED	DESIGNATED FOR CONSTRUCTION	
	RESERVED	RESERVED	RESERVED
<b>Primary Government:</b>			
<b>General Fund:</b>			
Budget surpluses	\$ 3,377,348	\$ -	\$ -
Advances	500,000		
Subsequent year's expenditures	-	2,507,853	-
Funds distributed to other funds	-	150,743	-
Debt service	-	4,250,000	-
Construction	-	1,200,000	-
Uncommitted	-		880,011
	<u>3,877,348</u>	<u>7,908,603</u>	<u>880,011</u>
<b>Special Revenue Funds:</b>			
Advances	500,000		
Subsequent year's expenditures (uncommitted)	-	10,000,000	-
	<u>500,000</u>	<u>10,000,000</u>	<u>10,000,000</u>
<b>Debt Service Funds:</b>			
Debt service	10,000,000	870,000	-
Contingencies	1,000,000		
	<u>11,000,000</u>	<u>870,000</u>	<u>-</u>
<b>Capital Projects Funds:</b>			
Construction	-	12,217,340	-
Landfill improvements (uncommitted)	-	1,300,000	-
	<u>-</u>	<u>13,517,340</u>	<u>13,517,340</u>
<b>Enterprise Funds:</b>			
Construction	18,021,000		
Uncommitted	-		128,200,710
	<u>18,021,000</u>	<u>-</u>	<u>128,200,710</u>
<b>Internal Service Funds:</b>			
Self insurance	6,493,000		
Uncommitted	-		6,493,000
	<u>6,493,000</u>	<u>-</u>	<u>6,493,000</u>
<b>Fiduciary Funds:</b>			
Employee retirement system	21,000,000		
	<u>21,000,000</u>	<u>-</u>	<u>-</u>
<b>Total Primary Government</b>	<u>128,000,400</u>	<u>20,443,410</u>	<u>164,000,001</u>
<b>Component Units:</b>			
Debt service	18,883,000		
Employee retirement system	80,728,484		
Uncommitted	-		494,611,710
	<u>99,611,484</u>	<u>-</u>	<u>494,611,710</u>
<b>Total Component Units</b>	<u>99,611,484</u>	<u>-</u>	<u>494,611,710</u>
<b>Total Reporting Entity</b>	<u>\$227,611,884</u>	<u>\$20,443,410</u>	<u>\$208,700,000</u>

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2021

**NOTE 8 - AD VALOREM TAX**

The Parish levies an ad valorem tax on real property as of December 15 of each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Administration (usually December 1). The tax is delinquent 90 days after its due date. Taxes are based based on property values determined by the Jefferson Parish Assessor's office. All land and wasteland improvements are assessed at 10 percent of its fair market value, and other property at 25 percent of 80 for market value. Taxes are billed and collected by the Jefferson Parish Sheriff's Department which receives a certain mileage for its services. The taxes levied by the Sheriff's Department to the Parish are net of assessor's commission and processor's contribution. An ad valorem tax on real property is reported as revenue of the period for which levied, that the 1999 property tax which was levied to finance the budget for 2001 was a special revenue for the year 2001. The 1999 property tax which was levied to finance the budget for 2001 is recorded as deferred revenue.

The number of bills levied for maintenance and operation, debt service, and capital improvements for the Parish and its various special districts is as follows:

	NUMBER OF BILLS			
	1997 BUDGET		1999 BUDGET	
	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS
<b>Jefferson Parish</b>				
Including City of Slusher	2,571	-	2,111	-
Jefferson Parish Police	1,000	-	1,000	-
Jefferson Parish Library	6,420	-	6,420	-
Jefferson Parish Hospital Unit	2,100	-	2,100	-
Jefferson Detention Home	1,550	-	2,000	-
Public Improvement Bonds (Strategic)	-	4,220	-	4,220
Garbage District #1	4,827	-	4,827	-
Garbage District #2	4,770	-	4,770	-
Garbage District #3	4,894	-	4,894	-
Consolidated Water District # One #1	-	6,000	-	6,110
Street District #1 (Bus #1)	-	12,500	-	12,500
Consolidated Road Lighting	4,800	-	4,800	-
Road Lighting District #2	4,800	-	4,800	-
East Bank Consolidated Fire District	22,800	-	22,800	-
Fire District #5	19,871	-	19,871	-
Fire District #4	18,500	-	18,500	-
Fire District #5	13,871	-	13,871	-
Fire District #6	14,700	-	14,700	-
Fire District #7	18,871	3,827	18,871	3,707
Fire District #8	18,770	-	18,770	-
Fire District #9	9,210	-	9,210	-
Consolidated Stormwater District No. 1	500	5,800	500	5,800
Consolidated Stormwater District No. 2	4,000	28	4,000	28
East Bank Consolidated Fire District	8,000	-	8,000	-
West Jefferson Consolidated Community Center and Playground District				
Library Districts 1 and 2	4,000	11,000	4,000	8,704
Playground District #10	4,000	-	4,000	-
Playground District #11	4,217	-	4,217	-
South Garbage District	80	34	80	-
Consolidated Garbage District #1				
Yellow Jackets all other District #11	4,000	3,800	4,000	-
Quadrangle District #8	4,800	2,700	4,800	2,700
Quadrangle District #9 Sub-#1	-	4,000	-	4,871
Jeffersonville District #1	11,000	-	11,000	-
Jeffersonville District #2	9,210	-	9,210	-
Transportation System	1,800	-	1,800	-
Transportation System-County and Homebased	80	-	80	-

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1997

**NOTE 1 - SALES TAX**

At December 31, 1997, the total sales tax levied in Jefferson Parish was 8.24 percent. The state sales tax is 4 percent of the 8.24 percent. State taxes, except taxes on motor vehicles, are collected by the Sheriff of Jefferson Parish (a separate entity) and he transfers a commission of 0.15% to 1.1 percent of the amount collected. The sales taxes on motor vehicles are collected by the State of Louisiana which remits to the Parish its share.

The remaining of 24 percent collected in Jefferson Parish is distributed as follows:

1.50 percent is levied by the Jefferson Parish School Board.

The Jefferson Parish School Board is a separate legal entity for which the Parish is not accountable and is not included in the report.

1/4 percent is levied by the Jefferson Parish Board.

The Jefferson Parish Board is a separate legal entity for which the Parish is not accountable and is not included in the report.

1 percent is levied by the Jefferson Parish Council.

Other 2 percent levied by the Jefferson Parish Council, 1.0 percent is dedicated to the Jefferson Parish School Board and 1% percent is dedicated to the Jefferson Parish Board. The Mayor of Jefferson Parish collects 1/10 of 1 percent of the total sales tax, minus the 1/10 commission. The total tax described above and is included in the report.

1004 1/2 percent sales tax collected from unincorporated areas is dedicated solely for the purpose of constructing and maintaining public roads, highways and bridges within the unincorporated areas of the parish.

1005 1/2 percent sales tax collected from unincorporated areas is for general purposes determined by the council.

1001 1/2 percent sales tax is collected and distributed as follows:

1/3 of 1/2 percent collected purchase is dedicated for operation and maintenance of Parish drainage facilities.

2/3 of 1/2 percent collected from unincorporated areas is dedicated for operation, maintenance, and capital improvements of drainage and sewerage facilities.

1004 1 percent sales tax is collected and distributed as follows:

Of the amount collected in unincorporated areas (also the remainder of the Taxes of Jean Lafitte) 1/3 percent and all of the tax collected within the Tourist Jean Lafitte, is allocated to the purchase, distribution, acquisition and replacement of the Capital Damage Program. The remaining 1/3 percent of tax collected within the unincorporated areas of the Parish is paid over to the Jefferson Parish Board to provide funds for the aforementioned purposes. The Board is a separate legal entity and is not included in this financial report.

**NOTE 10 - INDIRECT COSTS**

Indirect costs fees are based on a study conducted annually by a nationally recognized consulting firm. A Central Services Cost Allocation Plan is generated which allocates indirect costs (renting, contracting, accounting, personnel, building maintenance, etc.) provided by the District Fund to the various Parish departments. These costs are recorded as expenditures in the other funds, just as it is shown in the District Fund. District services allocated for 1997 amounted to \$154,594 for grant programs and \$1,367,000 for other funds.

## JEFFERSON PARISH, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

## NOTE M - INTEREST COST

No interest cost was capitalized during the year ended December 31, 1997. Interest expense incurred during the year was as follows (in thousands of dollars):

	CONSOLIDATED SOURCES DISTRICT NO. 1	CONSOLIDATED INTERFUND DISTRICT NO. 1	TOTAL
Interest expense	\$ _____	\$ _____	\$ _____

## NOTE O - SEGMENT INFORMATION - ENTERPRISE FUNDS

The Parish maintains two Enterprise Funds which provide water and sewer services. Segment information as of and for the year ended December 31, 1997 is as follows (in thousands of dollars):

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Type of Service	Sewerage	Waterworks	
Operating revenues	\$ 12,004	\$ 17,887	\$ 29,891
Depreciation and amortization expense	5,000	4,544	9,544
Operating income (loss)	114,511	61,759	176,270
Grant revenues	143	634	777
Tax revenues	4,018	8,094	12,112
Operating transfers in (out)	2,004	18	2,022
Net income (loss)	(2,945)	6,605	3,660
Grant capital contributions and transfers	6,000	-	6,000
Property, plant and equipment additions	-	4,206	4,206
Transfers in/out	12,688	(1,800)	10,888
Net working capital	5,808	12,580	18,388
Total assets	381,448	104,277	485,725
Total equity	273,588	140,128	413,716

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1987

**NOTE F - CONTRIBUTED CAPITAL**

During the year, contributed capital increased (decreased) by the following amounts (in thousands of dollars):

	INTERNAL FUNDS			INTERNAL SERVICE FUND
	CONTRACT SERVICE FUND	CONTRACT MAINTENANCE FUND	TOTAL	
	ML \$	ML \$	ML \$	
Balance 1/1/87	\$ 361,171	\$ 17,658	\$ 378,829	\$ 100
Additions:				
Contributions of land	6,200	-	6,200	0
Depreciation	(2,600)	(220)	(2,820)	(100)
Balance 12/31/87	<u>\$ 364,771</u>	<u>\$ 17,438</u>	<u>\$ 382,209</u>	<u>\$ 0</u>

**NOTE G - RISK MANAGEMENT**

**GENERAL LIABILITY INSURANCE**

The Parish is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To account for and finance its uninsured risks of loss, the Parish has established a General Liability Fund (an internal service fund). Under this program, the General Liability Fund provides coverage for up to a maximum of \$500,000 for each worker's compensation claim, \$500,000 for each general liability claim, and \$500,000 for each automobile claim. The Parish also purchases commercial insurance for claims in excess of coverage provided by this fund. There have been no significant reductions in insurance coverage from the prior year and the Parish has not had any claims settled in excess of its insurance coverage over the past three years.

All funds of the Parish, except for The Employees' Retirement System of Jefferson Parish, participate in the program and make payments to the fund based on management's estimate of the amounts needed to pay for (and limit) their claims. These "retreat" payments are reported as quasi-revenue transactions. As December 31, 1987, the \$4,666,000 claim liability was \$2,647,640, which includes an estimated liability for insured but not reported claims of \$2,022,667. The estimated claim liability is determined by the third-party administrator based on historical information and projected experience. These liabilities are based on the requirements of Governmental Accounting Standards Board (Statement No. 1), "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues" which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable and the amount of the loss can be reasonably estimated.

Changes in the fund's claim liability amount for the year ended December 31, 1987 and December 31, 1987 were:

	BEGINNING OF YEAR LIABILITY	CURRENT YEAR CLAIMS AND ESTIMATES	CLAIM PAYMENTS	BALANCE AT YEAR END
1987	\$1,990,075	\$ 2,616,000	\$1,075,000	\$3,531,075
1986	10,490,500	2,132,007	14,106,507	10,490,500

## JEFFERSON PARISH, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

## NOTE (c) - RISK MANAGEMENT (Continued)

## HEALTH INSURANCE

The Parish provides health and accident insurance to its employees exclusively through health maintenance organizations (HMOs) and point-of-service organizations (POSs). Upon their death if a program, the Parish pays initial premiums based on the level of the employee's participation and has no further liability if any claim.

## UNEMPLOYMENT COMPENSATION

The Parish is self-insured for unemployment claims filed with the state. To account for and finance future claims, the Parish has established a Unemployment Compensation Fund (an internal service fund) whereby such fund contributes .45 percent of its annual payroll into the fund. In 1997, the contribution was temporarily suspended until such time additional funding is needed to cover outstanding claims. These unmet obligations are reported as quasi-deferred transactions.

Changes in the fund's claims liability amount for the year ended December 31, 1996 and December 31, 1997 were:

	<u>BEGINNING OF</u> <u>YEAR LIABILITY</u>	<u>CURRENT YEAR</u> <u>CLAIMS AND</u> <u>EXPENSES</u>	<u>CLAIM</u> <u>PAYMENTS</u>	<u>BALANCE</u> <u>AT YEAR</u> <u>END</u>
1996	\$ 18,622	\$ 18,626	\$ 18,626	\$ 18,622
1997	18,622	18,627	(18,627)	18,622

## NOTE (d) - COMMITMENTS AND CONTINGENCIES

## FUTURE COMMITMENT - DRAINAGE DISTRICT NO. 1

An independent contractor constructed a drainage inlet, levee, and pumping facilities located in Consolidated Drainage District No. 1. Pursuant to resolutions No. 1729 and No. 1738 adopted by the Jefferson Parish Council, the Parish must reimburse the contractor for the costs of construction, which amounted to \$405,000, all of the proceeds of future bond issues of Consolidated Drainage District No. 1. The resolution provides that the funds reimbursed from each bond issue shall be equal to that portion of the bond issue reported by the assessments on the property being drained by the pumping station until the contractor is fully reimbursed. As of December 31, 1997, no payments have been made to satisfy this commitment.

## FUTURE COMMITMENT - CORPS OF ENGINEERS

The Parish entered into an agreement with the United States Army Corps of Engineers in January 1996 to conduct a study to eliminate certain flooding and improve the water quality of some water runoff. The total cost is estimated to be \$4,100,000, of which the Parish's portion is 50%. The Parish may contribute up to 25% of their share in the form of in-kind services. As of December 31, 1997, the Parish has disbursed \$60,000, of which \$45,000, plus \$40,000 of interest earned, is in account at a Depository Bank.

## LITIGATION

The Parish is a defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, and construction claims. The Parish Attorney and the outside administrator of the Parish's Risk Management Fund have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and location of an estimate, if any, of the amount of range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "settled," "reasonably resolved," and "open" contingencies, as defined in Historical/Current Governmental Accounting, Statement of Claims and Anticipated Loss Contingencies from 1995 categorized as "open" risk as account has been recorded in the General Long-Term Debt Account Group. The Parish's "reasonably resolved" risk contingencies as of December 31, 1997 for which an amount of liability can be estimated, approximate \$1,100,000.

## FEDERALLY ASSISTED PROGRAMS

The Parish receives significant financial assistance from numerous federal agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements. The programs are entered in accordance with the Single Audit Act of 1984 and also subject to further examination by the grantor agency.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1997

**NOTE 6 - COMMITMENTS AND CONTINGENCIES (Continued)**

The last stage program is operated by the Parish under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the Parish is responsible for the issuance of food coupons to eligible participants in the parish. The value of food coupons on hand, received, and issued is not reported in the accompanying statements. Parish involvement in the program ended in September, 1997. Activity for that time period follows:

Balance at January 1, 1997	\$ 11,000.00
Received during year	24,000.00
Issued during year	(24,000.00)
Balance at December 31, 1997	\$ —

**MANAGEMENT CONTRACT - CONSOLIDATED SEWERAGE DISTRICT NO. 1**

In 1980, the former Eastbank Consolidated Sewerage District entered into a professional services agreement with Parsons Corporation, Inc. to provide operation and maintenance services for the East River Wastewater Treatment Plant. The agreement is for a period of five years and at the District's discretion may be renewed for five consecutive two-year terms. Payments include all operational costs which include professional services and personnel, and also administrative and maintenance expenses consistent with the proper operation, maintenance and management of a wastewater treatment facility in accordance with the operating support submitted to the District's management annually. Payments under this agreement totaled \$2,888,600 for 1997.

Additional payments required under this agreement include: 1) management fee of \$1,000,000 annually; 2) seed incentive fee equal to 25 percent of any increase in total operations and maintenance costs paid annually up to \$100,000; 3) performance incentives based on mathematical computations provided in the agreement up to \$300,000.

**AGREEMENT RIGHTS**

In accordance with the Tax Reform Act of 1986 any interest earnings on borrowed funds in excess of the interest costs are 100% forfeited to the federal government. The Parish has determined that there was no liability at December 31, 1997. Additional state calculations are scheduled to be performed in 1998. Its management's opinion that the amount of liability, if any, would not be material to the financial statements.

**LINE OF CREDIT - LIMITED AREA WIDE SEWERAGE FACILITY**

In 1984, the Louisiana State Bond Commission granted a \$200,000 line of credit to the Department of Transportation and Infrastructure and authorized Jefferson Parish for the Lake Area Wide Sewerage Facility Project. In 1985, \$2,200,000 was granted to this project. During 1997, an additional \$600,000 was added. This project is part of the ongoing Great Capital Improvements Program. As of September 30, 1997, \$2,800,000 was available on the line of credit after \$1,000,000 of expenditures were made.

**NOTE 5 - DEFERRED COMPENSATION PLAN**

The Parish offers its employees a defined compensation plan consistent with Internal Revenue Code Section 401. The plan, available to all Parish employees, permits them to delay a portion of their (salary and bonus) until a later date. The deferred compensation is not available to employees who terminate, retirement, death, or unforeseeable emergency. An amount of compensation deferred under the plan, at properly and rights purchased with these amounts, and all income attributable to these amounts, interests, or rights are paid out or made available to the employee or other beneficiary (subject to the property and rights of the Parish) upon being released to the provisions of benefits under the plan, subject only to the claims of the Parish's general creditors.

Participants' rights under the plan are equal in those of general creditors of the Parish in an event equal to the fair market value of the deferred account for each participant.

The Parish's legal counsel believes that the Parish has no liability for losses under the plan, in addition to the duty of due care that would be required of an ordinary prudent investor. The Parish believes that it is unlikely that it will incur the costs to satisfy the claims of general creditors in the future.

Investments are managed by PERICO. The shares of the investment account is owned by the participants.

**NOTE 7 - POST-RETIREMENT BENEFITS**

**Health Coverage by PERICO**

The Parish provides certain health care and life insurance benefits for retired employees as authorized by Resolution No. 5487. Substantially all employees who receive normal retirement pay are eligible for the Parish life benefits. The cost of these benefits are recorded as expenditures when the premiums are paid. As December 31, 1997, 740 employees are eligible to receive health care benefits which totaled \$1,300,843 and life insurance premiums, paid to 607 retired employees totaled \$2,381.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE 7 - POST-RETIREMENT BENEFITS (Continued)

Cost of Union Plan

In addition to the health care and life insurance benefits listed above, the Parish also provides a supplemental to retirees' pensions as authorized by Ordinance No. 18796. This benefit is available to retirees participating in either the Employees' Retirement System of Jefferson Parish or the Parish/Employees' Retirement System of Louisiana who have been vested for at least one year. This additional benefit is paid once a year and is calculated as 2% of the monthly benefit times the number of months the pension has been paid including vested years. The minimum additional payment is \$100 and the maximum payment is \$1,000. Any additional payment due to the retiree per these calculations are further reduced by any non-vesting adjustment benefits payable by the Personnel Employees' Retirement System of Louisiana (not available to all plan participants). A total of 268 retirees received the cost of living adjustment for the Parish in 1997. The total calculated benefits to be paid to the Parish/employees in 1997 was \$1,089,787. This amount was reduced by \$295,633 in cost of living adjustments paid by the Personnel/Employees' Retirement System of Louisiana, leaving the Parish to make \$794,154 in cost of living adjustment payments.

NOTE 11 - PENSION PLANS

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH (The Parish Plan)

The Employees' Retirement System of Jefferson Parish Board of Trustees (the Board) administers "The Employees' Retirement System of Jefferson Parish (the Parish Plan), a single employer defined benefit pension plan established by Jefferson Parish Ordinance 17020". The Parish Plan covers employees who were hired prior to December 15, 1976. As of 12/31/1996, the Parish Plan features a closed plan and was merged with the Parish/Employees' Retirement System of Louisiana (the State Plan whereby members of the Parish Plan are treated as members of the State Plan.

The Board issues a publicly available financial report that includes financial statements and required supplementary information for the Parish Plan. The financial report for year ended December 31, 1997 may be obtained by writing to: The Employees' Retirement System of Jefferson Parish, 1021 Milneau Road, Metairie, LA 70002 or by calling 504-837-4040.

Employees who are members of the Parish Plan receive benefits equal to one percent of the highest three-year average annual compensation plus two percent of the last \$1,000 of average compensation for each year of service. The benefits for employees who are members of the Parish Plan only, with less than 20 years of service, are reduced by three percent per year for each year participants receive benefits below the age of 62. Parish Plan participants receive benefits equal to three percent of the highest three-year average annual compensation for each year of service reduced by any amounts paid by the State Plan. The total combined payments of both plans may not exceed 10% percent of the member's final average compensation. Retirement benefits are payable monthly for the life of the retiree. Under certain conditions, upon the retiree's death, benefits are payable to the retiree's surviving spouse and their children.

Summary of Significant Accounting Policies

Books of Accounting - The financial statements of the Parish Plan are prepared using the accounting methods whereby revenues are recognized when they are earned and expenses are recognized when incurred. Contributions from Jefferson Parish and parish employees are recognized as revenues in the period in which employees provide services to Jefferson Parish. Contributions made to the Parish Plan by Jefferson Parish, the employer, are recognized when due and the employer has made a formal commitment to provide the contributions. Pension benefits and refunds of employee contributions are recognized when due and payable in accordance with the terms of the Parish Plan. Investment income is recognized as earned by the Parish Plan.

Method Used to Value Investments - All investments of the Parish Plan are reported at fair value. Securities traded in a national exchange are valued at the last reported sales price of current exchange rates.

Concentration of Credit Risk - The Parish Plan has 46.6% of plan net assets invested in one mutual fund. Other than this mutual fund, no investment in any one organization, other than the U. S. Government, represented 5% or more of plan net assets.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE U - PENSION PLANS (Continued)

Covered Payroll

The Parish's total payroll for all employees for the year ended December 31, 1997 amounted to \$66,470,249. Total covered payroll under this plan was \$24,750,000.

Membership

Current membership in the Parish Plan is comprised of the following as of December 31, 1997:

Active and honoraries currently enjoying benefits and terminated employees entitled to benefits but not yet receiving them	641
Active plan participants-vested	1,452
	<u>2,093</u>

Funding status and progress

The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of pension/benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employment service to date. The measure is the actuarial present value of credited projected benefits and is intended to (i) help users assess the Parish Plan's funding status on a going-concern basis, (ii) assess progress made in accumulating sufficient assets to pay benefits when due and (iii) allow for comparison among public employer retirement plans.

Because the standardized measurement is used only for disclosure purposes, the measurement is independent of the methods used to determine contributions to the Plan. The pension benefit obligations for the Parish Plan were determined as part of actuarial valuations made as of December 31, 1997. Significant actuarial assumptions used to determine the standardized measure of the pension benefit obligations are summarized as follows:

	<u>PAYROLL PLAN</u>
Rate of return on the investment of present and future assets	8.00%
Projected salary increases due to inflation	3.00%
Most or jointly from-salaried benefit increases	2.50% N/A

The standardized measure of the pension benefit obligation for the Parish Plan is comprised of the following as of December 31, 1997:

	<u>PARISH PLAN</u>
Pension/benefit obligation: Active and honoraries currently receiving benefits and terminated employees not yet receiving benefits	\$14,884,782
Current employees: ACCUPLAN employee contributions Employer-financed portion Employee-financed component	2,478,271 2,576,812 <u>5,055,083</u>
Total pension/benefit obligation	\$9,829,799
Net assets available for benefits, at cost or amortized cost market value - \$27,278,824	<u>18,450,975</u>
Unfunded pension benefit obligation	<u>\$12,621,176</u>

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

(December 31, 1997)

**MUTUAL DEFERRED CONTRIBUTION PLAN (Continued)**

**Contributions required and made:**

The funding policies of the Parish Plan provide for contributions at actuarially determined rates that are sufficient to pay benefits when due. The contribution rates of the Parish Plan are determined using the entry age normal cost method, with the unfunded actuarial accrued liability being funded over a 40 year period. The Parish Council authorizes the contribution rates each year. Significant actuarial assumptions used in computing pension contribution requirements are the same as those used to determine the standardized measure of the pension benefit obligation.

Contributions required and made for the Parish Plan is comprised of the following as of December 31, 1997:

	<u>Parish Plan</u>
Contributions required:	
Normal cost	\$ 300,748
Amortization of unfunded actuarial accrued liability	<u>855,273</u>
	<b>\$1,156,021</b>
Contributions made:	
Employee	\$1,070,000
Employer	<u>100,000</u>
	<b>\$1,170,000</b>
Contributions made as a percentage of annual covered payroll:	
Employee	6.17%
Employer	1.9%

**Other information:**

Historical trend information for the Parish Plan is as follows:

	<u>PARISH PLAN (DECEMBER 31)</u>
Net assets available for benefits as a percentage of the pension benefit obligation:	
1997	65.4%
1996	65.6%
1995	65.5%
Unfunded (assets in excess of) pension benefit obligation as a percentage of annual covered payroll:	
1997	-63.5%
1996	-65.2%
1995	-65.2%
Employee contributions as a percentage of annual covered payroll:	
1997	6.17%
1996	6.17%
1995	6.6%

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1997

**NOTE 1 - PENSION PLANS (Continued)**

**REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Funding Progress**

Actual Valuation 1998	Actuarial Value of Assets	Actuarial Required Liability (RAB) 1998	Unfunded RAB (Deficit)	Funded Ratio Percentage	Covered Payroll	RAB as % of Covered Payroll
1995	\$17,183,895	\$27,557,982	\$10,374,087	64.28	\$20,317,130	66.63
1996	\$1,655,817	20,495,152	18,839,335	20.60	\$7,476,029	65.97
1997	20,240,235	20,946,135	10,605,900	60.89	\$7,750,019	60.85

**Trust Information**

Trust information gives an indication of the progress made in accumulating sufficient assets to pay pension benefits when due. Six year trend data is accordance with GASB Statement No. 20 may be found in the Supplementary Information section of The Employer Financial Statement of Jefferson Parish Description 21, 1998 Consolidation Annual Financial Report. Further trend information is accordance with GASB Statement No. 7-8 provided in the supplementary information section of this report.

**PARISHAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (The State Plan)**

**Plan Description**

The Parishal Employees' Retirement System Board of Trustees (The Board) administers the Parishal Employees' Retirement System (The State Plan), a cost-sharing multiple-employer defined benefit plan established by the Louisiana legislature as of January 1, 1955, by Act 466 of 1955. The State Plan was revised by Act No. 783 of 1975, effective January 1, 1980, to create the Plan A and Plan B trusts to replace the "regular plan" and the "supplemental plan". Plan A Fund replaced the "regular plan". The State Plan is operating pursuant to LA-R.S. 11:1581 through 11:2015. The State Plan covers employees who were hired subsequent to December 31, 1975.

Under the State Plan, a member is eligible for normal retirement if the participant has at least 30 years of creditable service regardless of age, or 25 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 60 years old. The monthly retirement benefit is equal to three percent of the member's average monthly compensation for any 36 months of consecutive service in which compensation was highest, multiplied by years of creditable service, not to exceed 300 percent of the member's last compensation. Retirement benefits are payable starting on the day of the retiree's 60th birthday, subject to certain conditions, upon the retiree's death, benefits are payable to the retiree's surviving spouse and minor children.

**Covered Payroll**

The Parish is total payroll for all employees for the year ended December 31, 1997 amounted to \$85,453,075. Total covered payroll under the plan was \$75,794,821.

**Membership**

Membership data for the State Plan is not available by individual employee.

**Funding Status and Progress**

The State Plan does not conduct separate measurements of assets and pension benefit obligations for individual employees. At December 31, 1998, the total pension benefit obligations were \$20,946,135, net assets available for benefits were \$19,240,235, and the covered payroll benefit obligations were \$20,495,152. These amounts were determined as part of actuarial valuations made as of December 31, 1998.

## JEFFERSON PARISH, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1997

## NOTE U - PENSION PLANS (Continued)

The total pension benefit obligation is based on the actuarial value of credited pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is payable for the effects of projected salary increases and any pay-rate benefits. A standardized measure of the pension benefit obligation was intended to ensure: (a) to assess the funding status on a going-concern basis, (b) assess progress made in accumulating sufficient assets to pay benefits when due, and (c) make comparisons among other plans.

Because the standardized measurement is used only for disclosure purposes, the measurement is independent of the methods used to determine contributions to the Plan. No changes in actuarial assumptions or benefit payments that would significantly affect the valuation of the pension benefit obligations occurred during 1997.

The contributions of the State Plan are established by State Statute.

Contributions made for the year ended December 31, 1997 are as follows:

<b>Employer</b>		
Contribution percentage		1.15%
General payroll percentage		1.15%
Amount		\$1,487,475
<b>Employee</b>		
Contribution percentage		0.00%
General payroll percentage		0.00%
Amount		\$0,775,411
		<u>\$1,712,886</u>

## FUND INFORMATION

Fund-level information is presented further for a reader to access the progress made in accumulating sufficient assets to pay pension benefits as they become due. Ten year historical fund information for the State Plan is contained with CSRS Statement No. 1 in appendix A to Legislative Joint Resolution Employer's Retirement System December 31, 1996 Comprehensive Annual Financial Report.

## FIREFIGHTERS' RETIREMENT SYSTEM

## Plan Description

The Firefighters' Retirement System Board of Trustees administers the Firefighters' Retirement System, a non-union multi-employer defined benefit pension plan covering firefighters employed by the parishes, cities, or the protection district of the State of Louisiana. The plan was created under the provisions of LA 5:11:205 through 11:209.

The Firefighters' Retirement System issues a publicly available financial report that includes financial statements and supporting supplementary information. The financial report for the fiscal year ended June 30, 1997 may be obtained by writing to: Firefighters' Retirement System, 5500 Brandwood Dr., Metairie, LA 70002 or by calling 504-885-8900.

Employees with 20 or more years of service who have attained age 50 or employees who have 10 years of service who have attained age 55, at 20 years of service at any age, are entitled to annual pension benefits equal to 1.15% of their average final compensation based on the 60 consecutive months of highest pay multiplied by their total years of service, not to exceed 60 percent. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. Employees receiving below employing 10 years of service forfeit the right to receive accumulated plan benefits attributable to their employer's contributions. Benefits are payable over the employee's term in the form of a monthly annuity.

## Covered Payroll

The Parish's total payroll for all employees for the year ended December 31, 1997 amounted to \$84,018,576. Total covered payroll under this plan was \$6,480,726.

## Membership

Membership data for the Firefighters' Retirement System is not available by individual employer.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1987

**NOTE U - PENSION PLANS (Continued)**

**Summary of Significant Accounting Policies**

**Basis of Accounting** - The financial statements are prepared using the accrual basis of accounting. Contributions are recognized in the period in which the employee is compensated for services. Benefits and refunds are recognized when due and payable.

**Method Used to Value Investments** - All investments are valued in accordance with common stock and are reported at their market value based on quoted market prices.

**Compositions of Credit Risks** - The System has concentrations of investments in U. S. government and agency securities as well as bonds and shares of U. S. corporations. The value and collectibility of these investments is dependent on the normal market conditions that impact these types of investments as well as the continued solvency and soundness of these entities.

**Funding Policy** - Contributions for all members are established by statute at 8.0% of service compensation. The contributions are deducted from the member's salary and remitted to the participating agency. According to state statute, contributions for all employees are annually determined each year. For the year ended June 30, 1987, employee contributions were 8.0% of member's earnings.

**Funding Status and Progress**

The **Pension Plan's** **Retirement System** does not conduct separate measurements of assets in a pension benefit obligation for individual employees. As June 30, 1987, the total pension benefit obligation was \$409,784,000, not all of which is available for benefits with \$473,344,181 of accumulated contract-based obligations with \$22,558,181. These amounts were determined as part of actuarial valuations conducted as of June 30, 1987.

The total pension benefit obligation is based on the actuarial value of credited projected benefits. This primary valuation method reflects the present value of estimated pension benefits that will be paid to future years as a result of employee services performed to date and is adjusted for the effects of projected salary increases and any plan-ride benefits. A standardized measure of the pension benefit obligation was obtained to enable members to (a) assess the funding status on a going-concern basis, (b) assess progress made in accumulating sufficient assets to pay benefits when due, and (c) make comparisons against other plans.

Because the standardized measurement is used only for disclosure purposes, the measurement is independent of the methods used for determining contributions to the Plan. It is not used in actuarial computations of benefit provisions that would significantly affect the valuation of the pension benefit obligation reported during 1987.

**Contributions Required and Made**

The contributions of the **Pension Plan's** **Retirement System** are held at 8% of each covered salary. The Parish's contribution rate is set at 5%. The **Pension Plan's** **Retirement System** also received LACB 80% of the total contribution levels each year as appropriated by the Legislature. The amount is used as additional 4000000 contribution.

Contributions made for the year ended December 31, 1987 are as follows:

<b>Employer</b>		
Contribution percentage		8.00%
Contract payroll percentage		8.00%
<b>Amount</b>		<b>\$ 858,178</b>
<b>Employee</b>		
Contribution percentage		8.00%
Contract payroll percentage		8.00%
<b>Amount</b>		<b>\$ 171,637</b>

**Required Contributions** - The **Pension Plan's** **Retirement System** made 100% of the following required contributions:

Year	Amount
1987	\$ 10,344,801
1986	\$ 12,328,768
1985	\$ 13,888,178

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1997

**NOTE 17 - PENSION PLANS (Continued)**

**Trust Information**

Supplemental information is presented in order for a reader to assess the progress made in accumulating sufficient assets to pay pension benefits as they become due. Review your financial performance for the Trustee's Retirement System in accordance with GAAP Statement No. 26 as available in a separately issued Trustee's Retirement System June 30, 1997 financial report.

**NOTE 18 - PRIOR PERIOD ADJUSTMENTS**

Fund balances/assets and General Fund Assets at the beginning of the year have been restated to reflect changes in classifications of certain funds and to correct errors as follows:

<u>Adjustment</u>	<u>REASON</u>	
1	As prior to the 1996 financial statements, accumulated revenues of \$70,654 and accumulated expenditures of \$70,654 which resulted in the decrease in fund balance of the following funds:	
	Special Revenue	
	Maintenance Grants	\$ 2,200
2	As prior to the 1996 financial statements, accumulated (underestimated) revenues/expenditures which resulted in an increase/(decrease) in fund balance of the following funds:	
	Capital Projects	
	Road District #1, Sub. #1	\$ (14,000)
	Federal Aid In-Grants	(100,700)
	East Bank Consolidated Playground	
	Capital Improvements	1,200
3	Property, plant and equipment was reduced in various Enterprise and General Funds due to change in the liquidation/liquidated resulting from restatement of fund assets. The restatement resulted in a reduction of retained earnings of the following funds:	
	Enterprise	
	Consolidated Sewerage	
	District No. 1	\$ (271,700)
	Consolidated Wastewater	
	District No. 1	(287,100)
	General Services	
	General Garage	(208,044)
	General Sign	(4,200)
	General Telephone	(7,000)
	Computer Center	301,911
	Parish Photocopier	(5,250)
	Dental Printing	(6,704)
	Engineering	(18,000)
	Environmental and Water Quality	(88,713)
	General Liability	(21,400)
4	Due to implementation of GASB No. 25, investments are required to be reported at fair value and that the net appreciation/depreciation is to be reported in current year operations. The change resulted in an increase in fund balance of the following funds:	
	Trust and Agency	
	Pension Trust Fund	\$ 640,171

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE V -- PRIOR PERIOD ADJUSTMENTS (CONTINUED)

The effect of these changes on fund balances/retained earnings at January 1, 1997 is summarized below:

ADJUSTMENTS	FUND TYPE					
	GOVERNMENTAL					FIDUCIARY
	SPECIAL REVENUE	CAPITAL PROJECT	TEMPORARY	INTERNAL SERVICE	TRUST AND AGENCY	
1	\$ 2,000	\$ -	\$ -	\$ -	\$ -	
2	-	(425,040)	-	-	-	
3	-	-	(200,000)	(100,000)	-	
4	-	-	-	-	840,111	
TOTAL	2,000	(425,040)	(200,000)	(100,000)	840,111	
Fund balances/retained earnings:						
As previously reported	44,898,000	89,229,021	100,202,080	77,229,737	18,004,028	
As restated	46,898,000	88,804,000	99,999,080	77,029,000	18,844,139	

The effect of these changes on excess revenues over expenditures for the year ended December 31, 1996 are as follows:

Adjustments

- Increase Special Revenue Funds of \$2,000
- Decrease Capital Projects funds of \$425,040
- The restatement of fund assets had no effect on excess revenues over expenditures
- Increase Trust and Agency funds of \$840,111

In addition, property, plant and equipment was reduced due to a change in the depreciation method from \$ 500 to \$6,000. The increase in the residual resulted in a reduction in fund assets reported in the General Fund Assets Account Group of \$4,200,000.

NOTE W -- QUALITY OF SEPARATE FINANCIAL REPORTS

FUND	AUDITOR
Enterprise Funds Consolidated Sewerage District No. 1 Consolidated Waterworks District No. 1	Luther E. Swartz & Company Chartered, Metairie, Morgan & Miller, L.L.P.
Pension Trust Fund The Employees' Retirement System of Jefferson Parish	Keith J. Plonka

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2017

NOTE X - SELECTED DISCLOSURES ON DISCREETLY PRESENTED COMPONENT UNITS

Financial reporting standards require footnote disclosures on necessary presented component units constituting both the unit's significance relative to the total discretely presented component units and the nature and significance of the units' relationship to the primary government (the Parish). As such, the following disclosures are presented.

1. DEPOSITS AND INVESTMENTS

The bank balances at year-end are categorized below to give an indication of the level of credit risk assumed by the Component Units at year-end. Category A includes balances which are held in full or substantially-in-kind securities held by the Component Unit or by its agent in the Component Unit's name. Category B includes balances substantially-in-kind securities held by the pledging financial institutions in its department or agent in the Component Unit's name. Category C includes balances which are uncollateralized or its activities occur for principal are held by the pledging financial institution or by its agent department or agent but not in the Component Unit's name. The carrying amount of the deposits are also listed.

	By Depositor of dollars			TOTAL BANK BALANCE	TOTAL CARRYING AMOUNT
	A	B	C		
Jefferson Parish Economic Development and Port District	\$ 281	\$ 331	\$ .	\$ 612	\$ 612
Home Mortgage Authority	4,871	.	.	4,871	4,871
Hospital District No. 2	8,768	.	.	8,768	7,947
Hospital District No. 3	282	.	10,788	11,070	10,111
<b>Total</b>	<b>\$ 14,402</b>	<b>\$ 331</b>	<b>\$ 10,788</b>	<b>\$ 25,521</b>	<b>\$ 23,541</b>

Investments at year-end are categorized below to give an indication of the level of risk assumed by the Component Unit at year-end. Category 1 includes investments that are insured or collateralized or for which the securities are held by the Component Unit or by its agent in the Component Unit's name. Category 2 includes uninsured and uncollateralized investments for which the securities are held by the component unit's trust department or agent in the Component Unit's name. Category 3 includes uninsured and uncollateralized investments to securities and held by the trustee party, or by its trust department or agent but not in the Component Unit's name.

	By Depositor of dollars			CARRYING AMOUNT	MARKET VALUE
	1	2	3		
U. S. Government Securities	\$ 490,645	\$ 26,000	\$ 2,058	\$ 518,703	\$ 490,645
Mutual Funds				23,586	25,586
Fixed Income Funds				7,256	10,756
Equity Funds				16,330	14,830
Collateral Investment Contracts				30,000	30,000
Other				8,330	8,330
<b>Total Investments reported on Condensed Balance Sheet</b>				<b>\$ 542,289</b>	<b>\$ 545,337</b>

Of the \$23,586 in mutual funds, \$15,087 are held by the First Jefferson General Hospital Savings Plan/Pension Fund, \$8,500 are held by the Jefferson Parish Economic Development and Port District, \$5,733 are held by Hospital District No. 1, and \$3,266 are held by the West Jefferson Medical Center Retirement Plan. The \$10,756 in fixed income funds and \$16,330 are held by the West Jefferson Medical Center Retirement Plan. Of the \$16,330 in equity funds, \$4,500 are held by the West Jefferson Medical Center Retirement Plan and \$11,830 are held by the First Jefferson General Hospital Retirement Plan. All of the collateral investment contracts are held by the First Jefferson Hospital Savings Plan Pension Trust Fund and \$25,000 are held by the Jefferson Home Hospital Authority. The \$30,000 Other Investments of \$8,330 are held by the First Jefferson Hospital Savings Plan or an (SIC) (SIC) Hedge Fund Fund. The fund invests in uncollateralized collateral investment contracts with various financial institutions. These amounts are not collateralized by securities that are in physical or cash entry form and are not categorized.

## JEFFERSON PARISH, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

## NOTE X - SELECTED ENCUMBRANCES ON (INCURRED) BY PRESIDENTIAL COMPONENT UNITS (Continued)

The following is a breakdown of the carrying amount between the component units by LEASE RATE CATEGORY:

	Encumbrance of dollars			TOTAL
	1	2	3	
Lease/Wholesale Authority	\$ -	\$ -	\$ 2,024	\$ 2,024
Hospital District No. 1	175,000	20,500	-	195,500
Hospital District No. 2	277,250	-	-	277,250
Total	\$ 452,250	\$ 20,500	\$ 2,024	\$ 474,774

## 2. RECEIVABLES

## NOTES RECEIVABLE

At year end, the Jefferson Parish Economic Development and Port District had \$26,547 of notes receivable. These notes consist of loans which were made to businesses located in Jefferson Parish pursuant to the provisions of Title I of the Housing and Community Development Act of 1974, as amended, and Title IX of the Public Works and Economic Development Act of 1980, as amended. The loans were made from the special revenues and agency funds established solely for this purpose. Funding for Community Development loans was provided by Jefferson Parish from its CDBG fund with funds received from Housing and Urban Development (HUD). In September 1997, HUD suspended all lending of grant monies for CDBG pending resolution to signature plan for loans made under its Section 108 Business Loan Program. Funding for the Economic Development Act loans was provided by grants from the U. S. Department of

Commerce, State of Louisiana and Jefferson Parish. The loans are payable in monthly installments consisting of principal and interest at rates of 0% to 10% over periods ranging from four to twenty years. All loans are collateralized by a combination of mortgages on property and the business policies, and continuing or personal guarantees of the owners of the businesses to which made.

## LEASE PAYMENTS RECEIVABLE

At year end, the Jefferson Parish Economic Development and Port District had \$2,445,000 in lease payments receivable. They consist of amounts payable to JEDCO by a manufacturer under the terms of two lease-purchase agreements executed in 1996. The leased assets consist of two pieces of real property and some equipment which JEDCO acquired as a result of default by a manufacturer who had pledged such assets as collateral for two loans from JEDCO under the Housing and Urban Development Section 108 Guaranteed Loan Program. The total minimum lease payments to be received by JEDCO are as follows for property located at 1008 Eisenhower Park Blvd., Houston, LA: \$1,045,000 (\$405,000 of which was received in 1997) for property located at 1205 Distributors Place, Houston, LA, \$898,000 (\$44,500 of which was received in 1997). The future minimum/lease payments to be received at December 31, 1997 are as follows:

Year ending (December 31)	1008 Eisenhower Park Blvd.	1205 Distributors Place
1998	\$ 495,000	\$ 65,000
1999	57,000	67,000
2000	60,750	62,000
2001	1,732,250	683,000
Total	\$ 2,345,000	\$ 1,077,000

The payments due in the year 2001 include two future payments due on August 1, of \$1,051,000 for 1008 Eisenhower Park Blvd. and \$450,000 for 1205 Distributors Place. The latter has an option to acquire the leasehold interests at the conclusion of the lease term for the sum of \$1.5M, or at any time by prepaying all sums due under the leases.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE X - SELECTED DISCLOSURES ON DISCREETLY PRESENTED COMPONENT UNITS (Continued)

**MORTGAGE LOANS RECEIVABLE**

At year end, the Jefferson Parish Home Mortgage Authority had \$185,871,000 in mortgage loans receivable relating to its single family mortgage programs. These mortgages are the form of whole mortgage or fully modified mortgage pass-through structured, FOMAS certified and FHM certificates. A breakdown of the receivable by program year is as shown in thousands of dollars:

PROGRAM YEAR	TYPE	INTEREST RATE	RECEIVABLE
1987	Whole Mortgage	11.000%	\$ 121
1988	Whole Mortgage	10.800%	2,188
1989/1990A	Whole Mortgage	10.100%	1,197
1987	GNMA Certificate	9.125%	41,500
1988	GNMA Certificate	8.800%	21,440
1989	GNMA Certificate	8.800%	20,068
1990	GNMA Certificate	8.800%	12,760
1991	Whole Mortgage	7.800%	26,210
1992	GNMA Certificate	8.800%	21,998
1993	GNMA & FHM Certificate	7.800%	9,285
1994	GNMA & FHM Certificate	7.125%	11,100
1995	GNMA & FHM Certificate	6.750%	26,611

**LIABILITY**

The principal and interest payments for all of the programs are either secured by first liens, GNMA certificates (security certain qualifying loans) or are guaranteed by the U. S. Government or the Federal National Mortgage Association.

**3. LONG-TERM DEBT**

**BONDS AND CERTIFICATES**

Long-term debt of the Component Units at December 31, 1997, includes the following serial bonds and certificates (in thousands of dollars):

DESCRIPTION	INTEREST RATE	FHM MATURITY DATE	PERCENT OF ORIGINAL PRINCIPAL BALANCE		AMOUNT ISSUED	AMOUNT OUTSTANDING
			FROM	TO		
Revenue Bonds						
Single Family Mortgage Revenue Bonds - Series 1982	12.00	06/01/94	\$ 0	\$ 0	\$ -	\$ 0,190
Single Family Mortgage Revenue Bonds - Series 1984	8.80-11.00	06/01/93	14	488	21,700	1,608
Single Family Mortgage Revenue Bonds - Series 1985	8.80-10.00	05/01/97	-	-	26,000	200
Single Family Mortgage Revenue Bonds - Series 1987A	8.00	05/01/93	12,812	-	26,000	12,812
Single Family Mortgage Revenue Bonds - Series 1988A	7.80-8.20	04/01/92	200	21,488	20,000	20,160
Single Family Mortgage Revenue Bonds - Series 1989A	7.70-7.90	12/01/93	2,488	19,272	20,000	20,000
Single Family Mortgage Revenue Bonds - Series 1990A	7.00-8.10	05/01/93	1,388	7,372	20,000	12,760
Collateralized Mortgage Obligations - Series 1991A	8.00-8.20	04/15/92	274	25,826	26,488	26,418
Single Family Mortgage Revenue Bonds - Series 1992A	6.40-8.80	12/01/94	1,388	11,714	20,200	21,888
Refunding Bonds-Series 1994	8.00	05/01/97	1,888	-	5,242	1,888
Tax-Exempt Agency Mortgage-Related Securities-Series 1996	6.75-7.00	12/01/98	200	5,482	11,000	8,200

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE X - SELECTED CREDITORIAL OR DISCREETLY PRESENTED COMPONENT UNITS (CONTINUED)

DESCRIPTION	RANGE OF ANNUAL COMPOUND INTERESTS				AMOUNT DUE	PAYMENT DUE SERVICING
	RETURN RATES	FINAL MATURITY DATE	FROM	TO		
Tax-Exempt Agency Mortgage Secured Securities Series 1989A	5.15-6.00	12/1/95	1,000	4,500	12,588	11,520
Tax-Exempt Agency Mortgage Secured Securities Series 1989A	5.15-6.15	10/1/95	875	6,000	18,491	16,265
Tax-Exempt Agency Mortgage Secured Securities Series 1989A	4.85-5.65	10/1/95	1,000	5,200	28,820	17,365
<b>Total Home Mortgage Authority</b>					<b>\$281,699</b>	<b>\$157,650</b>
West Jefferson Medical Center (Series 1995)	3.58-4.00	7/10/95	\$45,000	\$ -	\$ 48,000	\$ 48,000
West Jefferson Medical Center (Cyclohexa Puyin Facilities Authority, Series 1995)	7.00	12/31/93	715	4,480	75,000	45,000
West Jefferson Medical Center (Series 1995)	4.25-5.40	7/10/97	1,000	4,215	52,000	52,000
<b>Total Hospital District No. 1</b>					<b>\$102,200</b>	<b>\$145,000</b>
East Jefferson General Hospital (Series 1995)	Various	12/31/93	\$50,000	\$ -	\$ 50,000	\$ 50,000
East Jefferson General Hospital (Series 1995)	3.75-5.75	7/10/95	1,000	5,000	55,000	50,000
<b>Total Hospital District No. 2</b>					<b>\$105,000</b>	<b>\$145,000</b>
<b>Total all component units</b>					<b>\$583,900</b>	<b>\$447,750</b>

Annual debt service is maturity, including interest of \$102,000 for all series in amounts of \$1000.

YEAR ENDING DECEMBER 31	HOME MORTGAGE SERVICING	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	TOTAL
1995	\$ 14,271	\$ 10,880	\$ 5,210	\$ 30,494
1996	14,285	10,720	50,208	85,214
1997	14,148	10,898	5,278	30,324
2001	13,087	11,500	5,200	30,487
2002	13,058	11,275	5,278	30,441
2003-2007	12,128	55,211	28,211	95,550
2008-2017	92,212	58,808	28,508	179,528
2018-2021	10,000	28,821	21,224	60,045
2022-2024	65,216	12,882	-	78,098
2025-2026	20,555	10,000	-	30,555
2027-2028	11,282	-	-	11,282
	<b>445,887</b>	<b>295,814</b>	<b>155,881</b>	<b>897,582</b>
Less amount representing interest:	<u>260,622</u>	<u>128,658</u>	<u>28,898</u>	<u>418,178</u>
	<b>\$ 185,265</b>	<b>\$ 167,156</b>	<b>\$ 126,983</b>	<b>\$ 479,404</b>

There are a number of limitations and restrictions contained in the various bond indentures. The Component Units are in compliance with all significant provisions and restrictions.

## JEFFERSON PARISH, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

## NOTE K - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

## ADVANCE REFUNDING

In prior years, the Component Units defeased certain revenue bonds by placing the proceeds of the new bonds into irrevocable trusts to provide for future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Component Unit's financial statements.

The debt outstanding at December 31, 1997 relating to defeasances is as follows (in thousands of dollars):

Revenue Bonds	
East Jefferson General Hospital 1975 Series Revenue Bonds	\$ 4,700
West Jefferson Medical Center 1979 Series Revenue Bonds	28,410
West Jefferson Medical Center 1980 Series Hospital Revenue Bonds	11,000
West Jefferson Medical Center Louisiana Public Facilities Authority	11,500
Jefferson Home Mortgage Single-Family Mortgage Revenue Bonds-Series 1976A	50,000
Jefferson Home Mortgage Component Insured Revenue Bonds-Series 1986	1,130
	<u>110,740</u>
Total Defeased Debt	<u>\$110,740</u>

## NOTES

In 1991, JEDCO issued short term notes for \$4,500,000. The proceeds of the notes were loaned to a manufacturer in accordance with HUD Section 108-2 Loan Guarantee program. In July 1991, the short term notes were refunded with long term notes. The long term notes are payable over a period of 10 years with interest payable semi-annually at rates ranging from 8.65% to 8.75%. At December 31, 1997, the notes had an outstanding balance of \$3,750,000.

In 1984, JEDCO issued short term notes for \$2,800,000. The proceeds of the notes were loaned to a manufacturer in accordance with HUD Section 108-2 Loan Guarantee program. In August 1985, the short term notes were refunded with long term notes. The long term notes are payable over a period of 10 years with interest payable semi-annually at rates ranging from 8.05% to 8.37%. At December 31, 1997, the notes had an outstanding balance of \$2,171,000.

In 1991, West Jefferson Medical Center and Subsidiary (Hospital District No. 1) signed a promissory note for \$20,000,000 at a variable rate for 10 years with Louisiana Public Facilities Authority in connection with the purchase of equipment and capital improvements. The note is collateralized by the pledge of the interests of the Medical Center as provided in the note agreement. At December 31, 1997, the note had an outstanding balance of \$11,000,000.

In January 1986, East Jefferson General Hospital/Hospital District No. 2 signed a promissory note for \$2,500,000 at 7.5% for 10 years in connection with the purchase of medical clinic buildings and the land on which they are situated. At December 31, 1997, the promissory note had an outstanding balance of \$1,818,344. The note is collateralized by a mortgage and vendor lien on the medical clinic buildings and on the lands parcels of land purchased.

Annual note payments to maturity, including interest of \$7,648,000, are as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	HOSPITAL DISTRICT			TOTAL
	DISTRICT NO. 1	DISTRICT NO. 2		
1998	\$ 4,561	\$ 2,360	\$ 604	\$ 7,525
1999	1,288	2,268	355	4,311
2000	2,072	2,268	364	4,704
2001	3,200	2,267	-	5,467
2002	380	2,267	-	2,647
2003-2007	899	8,202	-	9,101
	7,899	22,770	1,170	31,839
Less amount representing interest	1,235	5,275	152	6,662
	<u>\$ 6,664</u>	<u>\$ 17,495</u>	<u>\$ 1,018</u>	<u>\$35,177</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1987

NOTE 8 - SELECTED DISCLOSURES ON DISCREETLY PRESENTED COMPONENT (A/c/s) (Continued)

GENERAL OBT

The Hospital District No. 1 has an agreement with an outside firm to manage the information systems function. Future commitments under this arrangement total \$2,000,000 until September, 1989.

The Hospital District No. 2 has a capital lease obligation on various facilities and equipment. The outstanding balance on these leases at December 31, 1987 was \$70,767,087. In addition, JHCDC has an assumed liability for compensated absences of \$95,271, including leave obligations of \$5,135,475 and capital lease obligations of \$89,624 at December 31, 1987.

4. PENSION PLANS

Employees of the Parish's two hospital districts are participants in separate single-employer defined benefit pension plans administered by each of the respective hospitals.

EAST JEFFERSON GENERAL HOSPITAL RETIREMENT AND SAVINGS PLAN (The East Jeff Plan)

Plan Description

The Pension Committee is the administrator of the East Jefferson General Hospital Retirement and Savings Plan (The East Jeff Plan) and, under Louisiana R.S. 48:1888, is authorized to establish and maintain voluntarily every pension and retirement system making contributions from hospital assets thereto. The Plan was established for the purpose of providing retirement benefits for substantially all employees of East Jefferson General Hospital.

The East Jefferson General Hospital Retirement and Savings Plan issues a publicly available financial report that includes financial statements and required pension information. The financial report for year ended December 31, 1987 may be obtained by writing to: East Jefferson General Hospital, Administration Department or by calling 504-454-4000.

Employees of the East Jefferson General Hospital who are at least 21 years of age with a least one year of covered service are eligible to participate in the plan. Plan benefits vest after five years of credited service. Employees 22 years of age or older with at least 10 years of service may retire and receive an annual benefit at normal retirement that begins accrued through December 31, 1988 plus, for each year after 1988, benefits accrued equal 1.5 percent of the participant's annual earnings up to a designated "threshold" and 1.25 percent of any salary in excess of that threshold wage base increases, to all the employees. The annual retirement benefits are payable monthly for life. If a participant dies after becoming vested, the surviving spouse will receive a monthly benefit from the plan-conformant period. The participant would have qualified for early retirement, unless the spouse elects to defer payments to a later date.

Summary of Significant Accounting Policies

Basic of Accounting - The East Jeff Plan's financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized in the period in which the employee's compensation benefits are earned. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Interest and dividend income is recognized when earned.

Method (Actuarial Value Measurements) - Measurements of the East Jeff Plan are reported at fair value, short-term investments are reported at cost and insurance contracts at contract rates, which approximates fair value.

Long-term Contracts - The East Jeff Plan has entered into guaranteed investment contracts with life insurance companies (paying commissions during specified periods of time at guaranteed interest rates). Generally, the accounts are funded by contributions for the period specified and interest earned net of expenses. The accounts are reduced by withdrawals charged by each company.

Various agreements exist with terms through September, 1989 and end interest rates ranging from 5.0% to 7.58%. The contract rates are reported to the East Jeff Plan by each life insurance company.

Concentration of Credit Risk - There is no concentration of credit risk in investments held by the East Jeff Plan.

Current Payroll

Total payroll for all employees for the year ended December 31, 1987 amounted to approximately \$95,406,000. Total current payroll under the East Jeff Plan was \$71,380,000.

## JEFFERSON PIPELINE, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

## NOTE 8 - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

## Membership

Current membership in the East Jeff Pipe is comprised of the following as of December 31, 1997:

Partners and immediate family members (includes but not yet including them)	811
Active plan participants-retired	1,519
	<u>2,330</u>

## Funding Status and Progress

The amount shown as the pension obligation in the following table is a standardized-actuarial measure of the present value of pension benefits, calculated beginning January 1, 1997 for the effects of projected salary-increments determined to be payable in the future as a result of employee service to date. The measure, which is independent of the actuarial funding method used to determine contributions to the Plan, is the actuarial present value of unearned projected benefits. The measure is intended to help users assess the East Jeff Pipe's funding status on a going concern basis and make progress towards accumulating sufficient assets to pay benefits when due. Significant actuarial assumptions used in 1997 include a 100% reduction in the retirement of present and future assets of \$ 578,000 per year compounded annually and a continued projected salary increase assumption in excess of 2.00% and membership of 2,330 per year compounded annually.

## Actual/Pension Cost and/or Pension Obligation

Annual required contribution	\$ 1,411,500
Adjustment to annual required contribution	<u>65,480</u>
Annual pension cost	1,346,020
Contributions made	<u>11,200,200</u>
Increase in net pension obligation	97,298
Net pension obligation beginning of year	<u>6,188,981</u>
Net pension obligation end of year	<u>\$ 6,286,279</u>

## Contributions Required and Contributions Made

The funding policy of the Plan provides for actuarially determined periodic employer contributions, at rates that, for individual employees, provide fully-funded new hire and fully-sufficient assets will be available to pay benefits when due. The contribution rate for normal cost is determined using the Unit Credit actuarial cost method. The Plan is being funded based on its normal cost, an actuarially determined reduction amount sufficient to amortize an accumulated amount from prior years over a ten-year period. The required total contributions of approximately \$1,200,000 in 1997 are to fully-fund according to Internal Revenue Service funding limitations. A total of \$6,548,000 has been received as a conservatively through December 31, 1997. Significant actuarial assumptions used to compute the contributions required are the same as those used to compute the standardized measure of the pension benefit obligation.

## Required Contributions

Fiscal Year Ending	Annual Pension Cost \$100,000	Percentage of AFO Contributed	Net Pension Obligation
1997-1998	\$ 1,100,000	100%	\$ 6,286,279
1998-1999	1,000,000	100	4,700,000
1999-2000	1,000,000	100	2,500,000

## JEFFERSON PARISH, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2007

## NOTE X - (SELECTED DISCLOSURES ON DISCREETLY PRESENTED COMPONENT UNITS) (Continued)

## B) CARE'S SUPPLEMENTARY INFORMATION

## Schedule of Funding Progress

ACTUARIAL Reduction Rate	Actuarial Value of Benefit	ACTUARIAL ACCUMULATED FUND BALANCE (GAAP) Funds Available	Unfunded GAAP (GAAP)	Funded Ratio Percentage	Current Funding	GAAP as % of Current Funding
17.00%	\$10,000,000	\$17,000,000	\$ (800,000)	100.0	\$38,000,000	0
17.00%	10,000,000	16,000,000	(700,000)	100.0	38,000,000	0
17.00%	10,000,000	22,000,000	(2,000,000)	100.0	7,000,000	0

## Trust Information

Trust information gives an indication of the progress made in accumulating sufficient assets to pay pension benefits when due. No year trust data in accordance with GASB Statement No. 28 may be found in the Supplementary Information section of the West Jefferson General Hospital Financial and Strategic Plan, December 31, 2007 Report.

## RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER (The West Jeff Plan)

## Plan Description

The Pension Committee administers the Retirement Plan for Employees of West Jefferson Medical Center (The West Jeff Plan) and, a Louisiana Attorney General opinion, empowered the Hospital Director elected to create the non-contributory pension plan for officers and employees and to completely fund the plan with defined funds. The West Jeff Plan covers substantially all employees of West Jefferson Medical Center who meet certain length of service requirements and is funded through employer contributions and investment earnings.

The Retirement Plan for Employees of West Jefferson Medical Center issues a publicly available financial report that includes financial statements and required supplementary information. This financial report for year ended December 31, 2007 may be obtained by writing to: West Jefferson Medical Center, Administration Department or by calling 504-549-1116.

Employees of the Medical Center, at least 21 years of age with at least one year of service are eligible to participate in the West Jeff Plan. Plan benefits vest after 10 years of credited service. Employees 55 years of age or older with at least 10 years of service may retire and receive benefits equal to the number of years of credited service up to 30 years, multiplied by the sum of 1.2% of final average monthly compensation and .60% of final average monthly compensation in excess of the average of the Social Security benefits through base of the 35 year period ending the year in which creditable service normal retirement age is reached. Retirement benefits are payable for the life of the retiree. Employees with 10 years of credited service may elect to receive a reduced benefit beginning at age 55. If a vested employee dies, the surviving spouse will receive benefits.

## Summary of Significant Accounting Policies

Basis of Accounting - The West Jeff Plan's financial statements are prepared using the accrual basis of accounting. Employer contributions are recognized as revenues in the period in which employee services are performed.

Method Used to Value Investments - The assets of the West Jeff Plan are invested in various fixed income, equity and alternative money market funds managed by a Trustee. Investments are valued at fair value as reported by the Trustee.

Concentration of Investments - The fair value of individual investments that represent 5% or more of the Plan's total net assets as at December 31, 2007 is as follows:

Federated U. S. Government Trust Institutional Fund	\$1,007,170
Targeted Fixed Income Securities Fund	2,793,000
Federated Growth Strategic Fund	2,007,000
BNL S&P500 Index Fund	1,000,000
Marquette Treasury Securities Money Market Fund	2,000,000

## JEFFERSON PARISH, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

## NOTE 5 - SELECTED DISCLOSURES ON DISCRETELY FUNDING COMPONENT UNITS (Continued)

**Funding Policy** - The West Jeff Plan provides for periodic employer contributions, at actuarially determined rates, that are sufficient to pay benefits when due. The actuarial funding method used to determine the normal cost and the unfunded actuarial accrued liability, amortized over 30 years, for purposes of determining contribution requirements is the entry age normal cost method. The actuarially determined contribution represents the 1997 amount by the employer and to be received by the West Jeff Plan in 1998 is \$71,288. The actual contribution paid by the West Jefferson Medical Center during 1997 relating to the 1998 contribution requirement was \$1,748,875. The 1997 contribution requirement consists of \$129,137 normal cost, \$411,480 amortization of the unfunded actuarial accrued liability and \$17,671 net interest cost. The actuarial valuated liability at January 1, 1998 was \$4,700,350.

**Covered Payroll**

Total payroll for all employees for the year ended December 31, 1997 was approximately \$48,914,000. Total covered payroll under the West Jeff Plan was \$27,388,273.

**Membership**

Current membership in the West Jeff Plan is comprised of the following as of December 31, 1997:

Business and Organizations Currently Insuring \$50,000 and \$100,000 Employees entitled to benefits but not yet working there	288
Active plan participants-retired	1,377
	<u>1,665</u>

**Funding Status**

The amount shown below as pension benefit obligation was determined as part of an actuarial valuation as of January 1, 1998 and represents a standardized actuarial measure of the present value of pension benefits, adjusted for the effects of projected salary increases estimated to be payable in the future on a basis of employee service to date. The measure is the actuarial present value of credited unearned benefits and is intended to help users judge the West Jeff Plan's funding status on a going-concern basis. Issues arising from the accumulation of sufficient assets to pay benefits, when due and made-comparable with other plans.

**Annual Pension-related and Pension Obligation**

Annual required contribution	\$ 71,288
Adjustment to annual required contribution	-
Annual pension cost	\$71,288
Contributions made	\$1,748,875
Increase in net pension obligation	-
Net pension obligation beginning of year	-
Net pension obligation end of year	-
	<u>\$ -</u>

Significant actuarial assumptions used in the valuation include a rate of return on the investment of present and future assets of 8.5% per year, compounded annually, and projected salary increases based on merit of 5% per year.

Significant actuarial assumptions used to compute contribution requirements are the same as those used to compute the standardized measure of the pension benefit obligation.

**Required Contributions**

Fiscal Year Ceiling	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/96	\$1,419,288	100%	\$ -
12/31/98	1,160,270	100	-
12/31/97	871,288	100	-

## JEFFERSON FINANCIAL CORPORATION

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

## NOTE 8 - SELECTED DISCLOSURES ON DISCREETLY PRESENTED COMPONENT UNITS (Continued)

## REQUIRED SUPPLEMENTARY INFORMATION

## Schedule of Funding Progress

Actual Valuation Date	Actual Value of Assets	Actual Required Liability (ARL) (\$100,000)	Unfunded ARL (\$100,000)	Funded Ratio (%)(100%)	Corrected Funded	ARL as % of Corrected Funded
1/1/95	\$18,988,000	\$25,024,315	\$6,036,315	75.5	\$16,989,844	17.2
1/1/96	22,743,000	27,240,000	4,497,000	86.0	\$2,008,887	15.1
1/1/97	28,238,000	26,522,200	1,524,200	93.6	\$1,288,718	3.2

## Fund Information:

Fund information gives an indication of the progress made in accumulating sufficient assets to pay pension benefits when due. Six-year trend data in accordance with GASB Statement No. 28 may be found in the Supplementary Information section of the Financial Plan for Employees of West Jefferson Medical Center December 31, 1997 Report.

## B. HEALTH INSURANCE PROGRAM REIMBURSEMENTS

West Jefferson Hospital participates in the medical and medical programs as providers of medical services to program beneficiaries. For the year ended December 31, 1997, approximately 48 percent of Hospital District No. 2's patient service revenues were derived from patients covered by the program. Revenues derived from the Wellness and Medicaid programs are subject to audit and adjustment by the Board of Directors and the Department of Health and Human Services. At December 31, 1997, final notices and settlements for periods ended through December 31, 1996 have been made for Hospital District NO. 2 and through December 31, 1995 for Hospital District NO. 1. The management of each district does not anticipate any significant adjustments by the Board of Directors for the years not yet audited.

## C. PENSION PLAN ADJUSTMENTS

West Jefferson General Hospital Retirement and Savings Plan financial statements for 1996 has been restated to conform to the period for 1995 and previously recorded. The effect of the restatement was an overstatement of assets held in trust for pension benefits for 1995 by \$400,241.

## **GENERAL FUND**

The General Fund is the principal fund of the Parish, and is used to account for the financial resources and expenditures not accounted for in any other fund.

**JEFFERSON PARISH, LOUISIANA**

**GENERAL FUND  
BALANCE SHEET**

December 31, 1987

ASSETS

Cash and cash equivalents	\$	2,487,007
Shares of pooled assets		6,336,824
Receivables		
- Aid valuations	2,789,329	
- Accounts	582,581	
- Intergovernmental	11,274,459	
Due from other funds	4,280,807	
Advances to component units	390,000	
Advances to other governments	350,000	
Deposits and other assets	2,346,848	
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>31,684,515</b>

LIABILITIES AND FUND BALANCE

<b>Liabilities</b>		
Accounts payable	\$	1,421,888
Intergovernmental payable	3,007,822	
Due to component units	20,000	
Deposits	182,750	
Other payables and accounts	3,721,822	
Deferred revenue	5,280,089	
<b>TOTAL LIABILITIES</b>	<b>13,682,189</b>	
<b>Fund balance</b>		
- Retained for judges' annuities	2,271,548	
- Retained for advances	680,000	
- Unreserved		
- Designated for subsequent year's expenditures	2,057,823	
- Designated for future distribution to other funds	582,787	
- Designated for debt service	6,080,000	
- Designated for construction	5,080,000	
- Undesignated	980,211	
<b>TOTAL FUND BALANCE</b>	<b>18,002,326</b>	
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$</b>	<b>31,684,515</b>

## JEFFERSON PARISH, LOUISIANA

GENERAL FUND  
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (SUBSIDIARY BASIS)

Year Ended December 31, 2007

	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE: FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes	\$ 27,000,000	\$ (248,201)	\$ 26,751,799	\$ 26,274,000	\$ 477,799
License and permits	5,700,717	0	5,700,717	5,800,000	(99,283)
Intergovernmental	748,000	1,278,000	2,026,000	2,000,000	26,000
Charges for services	4,000,000	20,000	4,020,000	4,000,000	20,000
Fines and forfeitures	3,040,000	0	3,040,000	3,000,000	40,000
Interest income	1,277,184	(704,847)	572,337	700,000	(127,663)
Miscellaneous	3,000,000	1,000	3,001,000	3,000,000	1,000
<b>TOTAL REVENUES</b>	<b>45,756,801</b>	<b>- 944,471</b>	<b>44,812,330</b>	<b>45,500,000</b>	<b>312,330</b>
<b>Other financing sources</b>					
Operating transfers in	20,000	0	20,000	20,000	0
Transfers from component units	1,274,162	(1,274,162)	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,294,162</b>	<b>(1,274,162)</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>47,050,963</b>	<b>(2,218,633)</b>	<b>44,832,330</b>	<b>45,520,000</b>	<b>312,330</b>
<b>Expenditures</b>					
Current					
General government	21,704,700	1,407	21,706,107	21,274,000	432,107
Public safety	11,000,407	(200,000)	10,800,407	11,200,000	(399,593)
Health and welfare	1,000,000	(700)	999,300	1,000,000	(699)
Culture and recreation	80,000	(777)	79,223	80,000	777
Intergovernmental	6,000,000	(24,718)	5,975,282	6,000,000	24,718
<b>TOTAL EXPENDITURES</b>	<b>39,785,107</b>	<b>(204,278)</b>	<b>39,580,829</b>	<b>39,554,000</b>	<b>26,829</b>
<b>Other financing uses</b>					
Operating transfers out	3,000,000	(300,000)	2,700,000	2,800,000	(100,000)
Transfers to component units	1,700,000	0	1,700,000	1,700,000	0
<b>TOTAL OTHER FINANCING USES</b>	<b>4,700,000</b>	<b>(300,000)</b>	<b>4,400,000</b>	<b>4,500,000</b>	<b>100,000</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>44,485,107</b>	<b>(504,278)</b>	<b>43,976,829</b>	<b>44,054,000</b>	<b>922,829</b>
<b>Income (deficiency) of revenues and other sources over expenditures and other uses</b>					
	2,565,536	694,352	3,260,888	3,466,000	(195,112)
<b>Fund balance</b>					
Beginning of year	11,000,000	0,000,000	11,000,000	10,000,000	0
<b>END OF YEAR</b>	<b>\$ 13,565,536</b>	<b>\$ 0,000,000</b>	<b>\$ 13,565,536</b>	<b>\$ 13,466,000</b>	<b>\$ 99,536</b>

## JEFFERSON PARISH, LOUISIANA

**GENERAL FUND**  
**(SUMMARY OF REVENUES AND OTHER FINANCING SOURCES -**  
**ACTUAL AND BUDGET (BUDGETARY BASIS))**

Year Ended December 31, 1997

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE, FUNDABLE (UNFUNDABLE)
<b>Trans</b>					
All sources	\$ 2,676,547	0	\$ 2,676,547	\$ 2,699,986	\$ (23,439)
Alcoholic beverages	394,184	0	394,184	390,000	4,184
Chain store	205,880	0	205,880	174,141	31,739
Franchise Fees - Chain TV	1,007,008	0	1,007,008	1,000,000	7,008
Sales	81,771,465	(248,281)	81,523,184	77,540,110	3,983,074
Revenue	589,437	0	589,437	589,500	(63)
<b>TOTAL TRANS</b>	<b>21,083,842</b>	<b>(248,281)</b>	<b>20,835,561</b>	<b>20,214,227</b>	<b>621,334</b>
<b>Licenses, permits and fees</b>					
Licenses					
Occupational	1,104,334	0	1,104,334	1,101,000	3,334
Alcoholic beverages	328,048	0	328,048	328,000	48
Electrical	42,500	0	42,500	48,400	(6,900)
Gas	43,700	0	43,700	24,278	19,422
Insurance	1,879,276	0	1,879,276	1,868,000	11,276
Mechanical	70,000	0	70,000	70,000	0
Planning	10,000	0	10,000	10,000	0
Homebased	14,500	0	14,500	25,000	(10,500)
<b>TOTAL LICENSES</b>	<b>7,297,648</b>	<b>0</b>	<b>7,297,648</b>	<b>7,465,708</b>	<b>(168,060)</b>
<b>Family and fees</b>					
Building	480,108	0	480,108	488,474	(8,366)
Electrical	200,488	0	200,488	200,476	12
Gas	80,000	0	80,000	80,000	0
Mechanical	70,000	0	70,000	81,441	(11,441)
Planning	100,000	0	100,000	111,287	(11,287)
Tax	100,000	0	100,000	100,000	0
Garage Sale	10,000	0	10,000	10,000	0
Environmental	7,488	0	7,488	8,000	(512)
Outing fees and awards	54,500	0	54,500	54,000	500
Other	61,768	0	61,768	100,000	(38,232)
<b>TOTAL LICENSES, FAMILY &amp; FEES</b>	<b>1,374,688</b>	<b>0</b>	<b>1,374,688</b>	<b>1,389,748</b>	<b>(15,060)</b>
<b>Intergovernmental</b>					
State revenue sharing	390,500	0	390,500	388,500	2,000
State grant	90,142	0	90,142	75,000	15,142
Other	(62,300)	1,278,200	1,215,900	1,887,180	(671,280)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>718,342</b>	<b>1,278,200</b>	<b>1,996,542</b>	<b>1,970,680</b>	<b>25,862</b>
<b>Charges for services</b>					
Waste hauling	81,000	0	81,000	81,000	0
Refuse/recycle	4,707,240	0	4,707,240	4,183,043	524,197
Other	78,410	54,000	132,410	131,014	1,396
<b>TOTAL CHARGES FOR SERVICES</b>	<b>4,866,650</b>	<b>54,000</b>	<b>4,920,650</b>	<b>4,395,057</b>	<b>525,593</b>

(Continued)

JEFFERSON PAPER, LOUISIANA

GENERAL FUND  
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -  
 ACTUAL AND BUDGET (BUDGETARY BASIS) - (CONTINUED)

Year Ended December 31, 1988

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL (OR BUDGETARY) BASIS	BUDGET	PERCENTAGE PERFORMANCE (ACT/ BUDGET)
<b>Fees and Incentives</b>					
Bond arbitrage	\$ 120,200	\$ 0	\$ 120,200	\$ 30,000	400%
Court fees	2,289,713	0	2,289,713	2,000,000	114%
Court conducted fees	140,000	0	140,000	140,000	100%
Other	179,027	0	179,027	140,000	128%
<b>TOTAL FEES AND INCENTIVES</b>	<u>2,649,040</u>	<u>0</u>	<u>2,649,040</u>	<u>2,610,000</u>	<u>101%</u>
<b>Interest income</b>	<u>1,307,544</u>	<u>(124,845)</u>	<u>1,182,699</u>	<u>700,000</u>	<u>169%</u>
<b>Miscellaneous</b>					
Oil and gas royalties	2,125,000	0	2,125,000	2,000,000	106%
Rental income	300,000	0	300,000	400,000	75%
Other income	14,000	1,337	15,337	40,000	38%
<b>TOTAL MISCELLANEOUS</b>	<u>2,439,000</u>	<u>1,337</u>	<u>2,440,337</u>	<u>2,440,000</u>	<u>100%</u>
<b>TOTAL REVENUES</b>	<u>49,728,000</u>	<u>944,471</u>	<u>49,673,529</u>	<u>46,546,000</u>	<u>106%</u>
<b>Other financing resources</b>					
Operating transfers in	30,000	0	30,000	30,000	100%
Transfers from component units	1,341,852	(1,341,852)	0	0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>1,371,852</u>	<u>(1,341,852)</u>	<u>30,000</u>	<u>30,000</u>	<u>100%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>\$ 51,100,000</u>	<u>\$ (397,381)</u>	<u>\$ 49,693,129</u>	<u>\$ 46,576,000</u>	<u>\$ 105%</u>

## JEFFERSON PARISH, LOUISIANA

GENERAL FUND  
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -  
 ACTUAL AND BUDGET (BY OBJECT CLASS)

For Fiscal Year 2017

	ACTUAL GAAP 2016	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>Category of Expenditures</b> (Official Code Section)					
Legislative Council	\$ 2,647,000	\$ (21,000)	\$ 2,626,000	\$ 2,700,000	\$ (73,000)
<b>TOTAL LEGISLATIVE</b>	<b>2,647,000</b>	<b>(21,000)</b>	<b>2,626,000</b>	<b>2,700,000</b>	<b>(73,000)</b>
Judicial					
Jury	1,643,412	12,500	1,655,912	1,670,000	45,088
First State Court	1,427,401	(2,700)	1,424,701	1,467,100	42,399
Second State Court	1,242,241	22,888	1,265,130	1,277,400	12,270
Judges of the Peace	148,500	(20)	148,480	152,775	4,445
Parish Judge of Polyness	100,000	0	100,000	100,000	0
Genesee Region District	142,488	0	142,488	144,700	2,212
Post-Trial Judge	32,293	0	32,293	32,293	0
Miscellaneous Judicial	2,770,939	(6,470)	2,764,469	2,944,100	179,631
<b>TOTAL JUDICIAL</b>	<b>7,087,694</b>	<b>71,810</b>	<b>7,159,504</b>	<b>7,646,500</b>	<b>487,434</b>
Executive Parish President	1,421,000	1,000	1,422,000	1,420,000	200
<b>TOTAL EXECUTIVE</b>	<b>1,421,000</b>	<b>1,000</b>	<b>1,422,000</b>	<b>1,420,000</b>	<b>200</b>
Electoral Voter Registration	100,000	(800)	99,200	144,000	44,800
Electoral	1,000,000	(4,000)	996,000	1,000,000	4,000
<b>TOTAL ELECTORAL</b>	<b>1,100,000</b>	<b>(4,800)</b>	<b>996,200</b>	<b>1,144,000</b>	<b>147,800</b>
Financial Administration Person Director	270,500	(50)	270,450	280,000	9,550
Planning	1,500,000	(5,000)	1,495,000	1,470,000	25,000
Accounting & Payroll	1,800,000	17,000	1,817,000	1,790,000	27,000
Personnel	840,000	(200)	839,800	840,000	200
Purchasing	200,000	(6,100)	193,900	200,000	6,100
Human Resources Management	124,750	(1,100)	123,650	124,750	1,100
Program Management	2,747,000	(20,000)	2,727,000	2,800,000	73,000
Internal Audit	50,000	0	50,000	50,000	0
Budget Director	100,000	0	100,000	115,000	15,000
Planning Advisory Board	147,000	(50)	146,950	150,000	3,050
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>8,888,750</b>	<b>(27,000)</b>	<b>8,861,750</b>	<b>9,680,000</b>	<b>718,250</b>
General Services Legislative Committee	22,000	0	22,000	20,000	2,000
Capital Planning	0,000	(2,000)	0	0	0
Legal Property	83,000	(1,100)	81,900	114,000	32,100
One-Stop Development Services	100,000	(2,000)	98,000	107,000	9,000
Photo Lab	0	(20)	0	0	0
Miscellaneous General Services	2,700,000	24,000	2,724,000	2,700,000	24,000
<b>TOTAL GENERAL SERVICES</b>	<b>2,805,000</b>	<b>1,680</b>	<b>2,806,680</b>	<b>2,941,000</b>	<b>134,320</b>
<b>TOTAL GENERAL OVERSEEN BY</b>	<b>21,754,750</b>	<b>7,490</b>	<b>21,762,240</b>	<b>23,215,500</b>	<b>1,453,260</b>

(Continued)

JEFFERSON PARISH, LOUISIANA

GENERAL FUND  
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -  
 ACTUAL AND BUDGET (BUDGETARY BASIS) - (CONTINUED)

Year Ended December 31, 2021

	ACTUAL 2021 \$450	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	FUNDING- FAVORABLE (UNFAVORABLE)
<b>PUBLIC SAFETY</b>					
Living Allowance	\$ 111,376	\$ (840)	\$ 110,536	\$ 110,536	\$ 0
Commissary	144,376	0	144,376	145,000	1,324
Insurance Fee	571,944	(370)	571,574	572,971	1,397
Departmental Book Encumbrance	5,225,249	(5,200)	5,220,049	5,430,217	124,500
Tax (for Bureau)	102,000	0	102,000	104,000	1,076
Emergency Management	121,875	144,407	266,282	221,700	44,582
Construction (Center-Medical/Line)	1,220,000	12,707	1,232,707	1,225,410	24,000
Construction (Center-Operations)	514,721	128,740	643,461	533,200	84,738
Asset Sale/Donor	490,954	- 171,880	319,074	404,990	85,916
Asset Control & Use Fee	84,614	14,578	99,192	97,447	1,800
Supplies (Building Maintenance)	321,716	128,493	450,209	350,977	9,828
Miscellaneous Public Safety	25,814	0	25,814	33,288	17,440
<b>TOTAL PUBLIC SAFETY</b>	<b>11,080,627</b>	<b>(763,852)</b>	<b>10,316,775</b>	<b>11,004,576</b>	<b>497,879</b>
<b>HEALTH AND WELFARE</b>					
County Agent	41,000	(275)	40,725	40,200	525
Subordinate Assistance	21,754	0	21,754	22,500	746
Officer	220,571	0	220,571	224,401	4,830
Miscellaneous Health and Welfare	541,150	154	541,304	500,000	15,730
<b>TOTAL HEALTH AND WELFARE</b>	<b>1,264,475</b>	<b>(121)</b>	<b>1,264,354</b>	<b>1,287,101</b>	<b>18,450</b>
<b>CULTURE AND RECREATION</b>					
Special Events	86,337	(27)	86,310	86,800	4,900
<b>TOTAL CULTURE AND RECREATION</b>	<b>86,337</b>	<b>(27)</b>	<b>86,310</b>	<b>86,800</b>	<b>4,900</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>16,529,543</b>	<b>(787,750)</b>	<b>15,741,793</b>	<b>17,004,667</b>	<b>1,807,154</b>
<b>NET FINANCING USES (NET FINANCING USES)</b>					
Grant Attorney	4,048,204	(1,000)	4,047,204	4,477,200	404,660
General Court	2,427,814	(40,275)	2,387,539	2,390,000	120,000
Juvenile Court	1,448,442	0	1,448,442	1,448,500	2,000
Clerk of Court	888,808	(26,533)	862,275	845,770	20,720
<b>TOTAL INTERGOVERNMENTAL EXPENDITURES</b>	<b>8,813,268</b>	<b>(67,808)</b>	<b>8,745,460</b>	<b>9,761,470</b>	<b>500,140</b>
<b>TOTAL EXPENDITURES</b>	<b>45,425,409</b>	<b>(855,358)</b>	<b>44,569,951</b>	<b>47,008,811</b>	<b>2,438,861</b>
<b>OTHER FINANCING USES</b>					
Operating balances not transferred to component units	5,160,000	(500,000)	4,660,000	4,660,000	60,000
	(1,178,266)	0	(1,178,266)	(1,178,266)	0
<b>TOTAL OTHER FINANCING USES</b>	<b>4,000,000</b>	<b>(500,000)</b>	<b>3,500,000</b>	<b>3,481,734</b>	<b>60,000</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 49,425,409</b>	<b>\$ (855,358)</b>	<b>\$ 48,569,951</b>	<b>\$ 50,490,545</b>	<b>\$ 2,498,961</b>

**JEFFERSON PARISH, LOUISIANA**

**GENERAL FUND  
SCHEDULE OF OPERATING TRANSFERS IN & OUT**

**Year Ended December 31, 1987**

FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Health and Human Services Grants Special Revenue	\$ -	\$ 611,581
Department of Justice Grants Special Revenue	-	21,183
Housing and Urban Development Grants Special Revenue	-	271,248
Miscellaneous Grants Special Revenue	-	491,102
Community Services Special Revenue	-	520,382
Tourism Special Revenue	-	128,680
West Bank Riverboat Daming Special Revenue	20,000	-
Public Works Capital Program	-	182,805
Drainage Capital Program	-	680,900
Civil and Senior Centers Capital Project	-	258,800
Emergency Management Capital Project	-	88,800
<b>TOTAL</b>	<b>\$ 20,000</b>	<b>\$ 3,182,833</b>

COMPONENT UNIT TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Jefferson Parish Economic Development and Port District Component Unit	\$ -	\$ 1,118,943
Hospital District No. 1 Component Unit	636,518	-
Hospital District No. 2 Component Unit	677,644	-
<b>TOTAL</b>	<b>\$ 1,314,162</b>	<b>\$ 1,118,943</b>

## SPECIAL REVENUE FUNDS

**Special Revenue Funds** account for the proceeds of specific revenues (other than special assessments, expendable funds, or revenues for major capital projects) that are legally restricted to expenditures for specific purposes.

**State Grants** accounts for state reimbursements received to fund various programs which include in-service training and equipment purchases.

**Health and Human Services Grants** accounts for Federal reimbursements received to fund various social programs which include Head Start, Child Support Enforcement, Low Income Energy Assistance and Community Services Block Grant.

**Department of Justice Grants** accounts for Federal reimbursements received to fund various law enforcement programs which include Training Programs, Special Prosecution, Crime Victim Assistance and non-secure detention.

**Housing and Urban Development Grants** account for Federal reimbursements received to fund development of viable urban communities, decent housing and suitable living environment, and expanded economic opportunities.

**Department of Labor Grants** account for Federal reimbursements received to fund establishment of programs to prepare youth and unskilled adults for entry into the labor force.

**Department of Transportation Grants** accounts for grant proceeds from FTA to finance the construction and/or renovation of transit facilities and the acquisition of transit buses.

**Miscellaneous Grants** account for Federal reimbursements received to fund various grants which include Aged Senior Volunteer Project, Weatherization Assistance, Child Care Feeding, Food Stamp, and Environmental Projects.

**Criminal Justice** coordinates the activities of the public and private agencies involved in the city-parish criminal justice system.

**Ambulance District #1** accounts for the special tax levy within the district to fund the cost of emergency medical transportation.

**Ambulance District #2** accounts for the special tax levy within the district to fund the cost of emergency medical transportation.

**Juvenile Services** accounts for the special tax levy required to cover the cost of providing various services to juveniles who are legal offenders.

**Emergency Communications** accounts for the special service charge collected in Jefferson Parish to cover the cost of providing one three-digit telephone number to dial for any emergency.

**East Bank Consolidated Fire District** accounts for the special tax levy within the district to cover the cost of providing fire protection including rescue, fire prevention, arson investigation and hazardous material responses.

Fire District No. 3 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 4 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 5 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 6 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 7 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 8 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 9 accounts for the special tax levy to maintain fire protection service within the district.

Streets Department accounts for the special sales tax levy to maintain and improve streets within the unincorporated area of the parish and major streets in the municipalities.

Roadways Department provides all necessary services, including but not limited to, mowing, grooming, litter and trash pick-up on parish roads of the unincorporated area of the parish, major streets in the municipalities and rights-of-way to beautify the parish.

Consolidated Road Lighting District accounts for the special tax levy to provide street and road lights within the district.

Road Lighting District No. 7 accounts for the special tax levy to provide street and road lights within the district.

Garbage District No. 1 accounts for the special tax levy and service charges collected to provide garbage collection and disposal services within the district.

Garbage District No. 2 accounts for the special tax levy and service charges collected to provide garbage collection and disposal services within the district.

Garbage District No. 6 accounts for the special tax levy and service charges collected to provide garbage collection and disposal services within the district.

Landfill Division provides all necessary services for the operation and maintenance of the Jefferson Parish Landfill.

Consolidated Drainage District No. 1 accounts for the special tax levy required to administer, direct, coordinate and implement major drainage programs, direct operations of construction and maintenance of major and minor canal systems, flood control and levee systems, drainage ditches, canals and street subsurface drainage systems within the district.

**Fourth Jefferson Drainage District** accounts for the special tax levy required to administer, direct, coordinate and implement major drainage programs, direct operations of construction and maintenance of major and minor canal systems, flood control and levee systems, drainage ditches, crossdrains and street subsurface drainage system within the district.

**Drainage District No. 9** accounts for the special tax levy required to administer, direct, coordinate and implement major drainage programs, direct operations of construction and maintenance of major and minor canal systems, flood control and levee systems, drainage ditches, crossdrains and street subsurface drainage system within the district.

**Drainage Pump Stations** accounts for the special sales tax levied for drainage maintenance and operation and capital appropriated to operate, maintain, and improve the thirty-eight pump stations throughout the parish drainage system.

**Traffic Operations** accounts for Federal reimbursement and a special tax levy received to assist in financing the acquisition, construction and improvement of facilities and equipment in mass transportation services, and the payment of operating expenses to improve or continue such service by operation, contract or otherwise.

**Traffic - Elderly and Handicapped** accounts for a special tax levy financing the acquisition, construction and improvement of facilities and equipment and the payment for maintenance and operations for transportation services to the mobility impaired, physically disadvantaged and elderly.

**Animal Shelter** accounts for a portion of the special tax levy for health services to respond to calls for assistance with animal problems and provide shelter for abandoned small animals.

**Mosquito Control** accounts for service charges collected to cover the cost of controlling mosquitoes.

**Health Unit** accounts for a portion of the special tax levy used to promote health and prevent disease among the residents of the parish.

**Human Services Authority** accounts for a portion of the special tax levy used to operate mental health, mental retardation and substance abuse programs in the parish.

**East Bank Consolidated Recreational District** accounts for a special tax levy to provide broad based recreation programs and facilities for the entire east bank unincorporated area of Jefferson Parish.

**West Bank Consolidated Recreational District No. 1** accounts for a special tax levy to provide broad based recreation programs and facilities for the west bank unincorporated area of the parish.

**Atchafalaya Center** accounts for the revenues designated by the State legislature, namely the Acoustons Belle Riverboat gaming and hotel/motel tax collected on the West Bank to provide for operating and maintaining a Multi-purpose Recreation Complex.

**Recreational District No. 10** accounts for a special tax levied to provide recreational activities and facilities for participants in that district.

**Recreational District No. 38** accounts for a special tax levied to provide recreational activities and facilities for participants in that district.

**Lafayette Park Recreation District** accounts for a service charge collected from east bank residents to provide and maintain an open green space for both active and passive recreation and leisure pursuits.

**Library** accounts for a special tax levy to provide books, periodicals, state documents, 16mm films, video cassettes, art prints and other materials to meet the educational, informational, cultural and recreational needs of the residents of the parish.

**Community Services** provides all necessary services for the Gaming Regulatory Division, Office of Citizens with Disabilities, Culture and Recreation miscellaneous, and Community Services - Council.

**Tourism\*** represents hotel/motel occupational tax collections dedicated for tourism related purposes.

**Off Track Betting** accounts for monies received from the off track betting parlor on the West Bank. Appropriations are made by Council resolutions as projects are identified.

**Video Poker** accounts for revenues from video poker machines within Jefferson Parish. Appropriations are made by Council resolutions as projects are identified.

**West Bank Tourism** represents hotel/motel occupational tax collections on the West Bank dedicated for tourism related purposes.

**West Bank Riverboat Gaming** accounts for revenue from the Boomtown Belle Riverboat located in unincorporated Jefferson Parish. Expenditures are restricted to the unincorporated areas of the West Bank. Appropriations are made by Council resolutions as projects are identified.

**West Bank Riverboat Monitoring** provides monitoring of the Boomtown Belle Riverboat for maximum revenue collection.

\*Created in 1997





SPENDING REVIEW, CONTINUED

SPECIAL REVENUES  
 COMBINED TREATMENT OF MEMBERS, NON-COUNSEL, AND COUNSEL IN FISCAL-YEAR

Year ended December 31, 1987

	SPECIAL REVENUES FROM PAYMENT ANNUAL ACCOUNTS	SPECIAL REVENUES FROM OTHER ANNUAL ACCOUNTS	TOTAL
<b>Revenues</b>			
Fees	\$7,348,173	\$7,783,028	\$15,131,201
Lifetime and family memberships		2,508	2,508
Charity by check		8,481,714	8,481,714
From individuals		11,179,495	11,179,495
From members		2,000,000	2,000,000
From non-members	288,871	1,000,000	1,288,871
Resubscriptions	1,088,562	1,000,000	2,088,562
TOTAL REVENUES	9,025,566	19,862,736	28,888,302
Other financing received			
Charity members in Capital City	1,818,428	8,638,824	10,457,252
TOTAL REVENUES AND OTHER FINANCING RECEIVED	10,844,000	28,501,560	39,345,560
<b>Expenditures</b>			
Public safety	1,096,179	9,948,195	11,044,374
Public works	2,175,791	10,238,897	12,414,688
Traffic	8,888,078	8,475,182	17,363,260
Health and welfare	4,171,000	4,330,384	8,501,384
Education and recreation	948,458	10,794,897	11,743,355
Other maintenance and security	2,025,722		2,025,722
TOTAL EXPENDITURES	20,435,877	33,787,368	54,223,245
Other financing uses			
Eliminating investments	415,187	1,915,195	2,330,382
TOTAL EXPENDITURES AND OTHER FINANCING USES	20,851,064	35,702,563	56,553,627
Balance, July 1, 1987			
Revenues and other financing uses less expenditures and other uses	12,133,795	8,491,719	20,625,514
From individuals (paid)	8,833,790	17,968,850	26,802,640
Supporting charges, as required		44,892	44,892
Member equity equity			
	1,185,025	683,118	1,868,143
END OF YEAR			
	10,618,815	19,137,970	29,756,785

**JEFFERSON PARISH, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS**

Year ended December 31, 2007

	PUBLIC SAFETY FUND	PUBLIC WORKS FUND	TRASH FUND	HEALTH CARE FUND	CUSTOMER REGISTRATION FUND	TOTAL FUNCTIONS
<b>Revenues</b>						
Total	27,207,279 \$	50,007,779 \$	6,033,195 \$	3,094,023 \$	19,849,292 \$	106,191,568
Intergovernmental grants				20,200	20,200	40,400
Fine proceeds	1,208,007	2,718,174	1,947,000	471,001	1,474,808	8,409,790
Charges for services	4,000,000	7,884,724		1,260,011	6,620,400	19,765,135
Fees and licenses	207,200				180,200	387,400
Interest/dividends	6,502,750	6,648,750	80,000	184,200	1,182,875	14,818,575
Miscellaneous	10,710	600,075	10,000	10,000	288,125	818,210
TOTAL REVENUES	26,927,836	65,878,722	6,077,195	4,126,231	27,405,795	150,405,779
Other financing sources	10,000	7,307,207	10,000		859,712	8,186,919
Operating transfers in						
TOTAL REVENUES AND OTHER FINANCIAL SOURCES	26,937,836	73,185,929	6,087,195	4,126,231	28,265,507	158,592,692
<b>Expenditures</b>						
Public safety	58,800,000		6,478,100			65,278,100
Public works				4,328,014		4,328,014
Trash						
Health and welfare						
Other (not reported)						
TOTAL EXPENDITURES	58,800,000		6,478,100	4,328,014		69,606,114
Other financing uses	1,500,175	15,544,028	10,000	0	2,888,000	19,932,203
Operating transfers out						
TOTAL EXPENDITURES AND OTHER FINANCIAL USES	60,300,175	15,554,028	6,488,100	4,328,014	2,888,000	89,558,340
Change (deficiency) of revenues and other resources over expenditures and other uses	2,637,661	5,631,901	609,095	168,217	2,184,874	11,131,749
Fund balances (initial)	10,079,000	12,584,000	1,010,400	560,000	16,194,000	40,427,400
Beginning of year						
Revised fund balance		80,000				80,000
END OF YEAR	12,716,661	18,215,901	1,619,495	728,217	18,378,874	40,558,149

**JERVICES REGION, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENSES (RESERVE) CHANGES IN FUND BALANCES**  
**(SPECIAL REVENUE FUNDS WITHOUT APPOINTED SUBJECTS)**

Year ended December 31, 1993

	HEALTH AND HUMAN SERVICES FUNDS	DEPARTMENT OF JUSTICE FUNDS	HOUSING AND URBAN DEVELOPMENT FUNDS	DEPARTMENT OF LABOR TRAINING/FUNDS GRANTS	DEPARTMENT OF TRANSPORTATION GRANTS	TOTAL
<b>REVENUES</b>						
Transferred	\$ 1,028,370	\$ 1,478,000	\$ 1,020,000	\$ 4,287,875	\$ 5,485,575	\$ 13,300,820
Interest income	14,200	16,400	20,500	20,500	20,500	72,100
State income	1,200,212	56,112	11,824		1,000,000	2,298,158
<b>TOTAL REVENUES</b>	<b>2,242,782</b>	<b>1,650,512</b>	<b>1,052,324</b>	<b>4,308,375</b>	<b>6,506,075</b>	<b>20,758,068</b>
<b>EXPENSES</b>						
Other financing income	400,000	80,200	27,200	30,000	780,000	1,637,400
Operating transfers in	180,000					180,000
Capitalized costs						
<b>TOTAL EXPENSES (RESERVE)</b>	<b>580,000</b>	<b>80,200</b>	<b>27,200</b>	<b>30,000</b>	<b>780,000</b>	<b>1,497,400</b>
<b>OTHER REVENUES (RESERVE)</b>						
GRANTS FROM OTHER SOURCES	1,662,782	1,570,312	1,025,124	4,278,375	5,726,075	20,262,678
<b>REVENUES</b>						
Public safety		1,000,000	207,000			1,207,000
Public works			568,000			568,000
Transport					8,460,000	8,460,000
Health and welfare	8,889,200		880,000	4,380,875		14,149,075
Culture and recreation			840,000			840,000
Urban redevelopment and housing			3,000,000			3,000,000
<b>TOTAL EXPENSES (RESERVE)</b>	<b>1,040,000</b>	<b>1,000,000</b>	<b>2,720,000</b>	<b>4,380,875</b>	<b>8,460,000</b>	<b>20,500,875</b>
<b>Other financing income</b>						
Operating transfers in	140,000	18,400			110,000	348,400
<b>TOTAL EXPENSES (RESERVE)</b>	<b>1,040,000</b>	<b>1,018,400</b>	<b>2,720,000</b>	<b>4,380,875</b>	<b>8,570,000</b>	<b>20,758,068</b>
<b>EXPENSES</b>						
Transfers and other sources	400	80,000	27,200	30,000	780,000	1,637,400
State income	80,000	2,000	1,207,000	30,000	4,170,000	5,279,000
Operating transfers in	180,000					180,000
<b>TOTAL EXPENSES (RESERVE)</b>	<b>480,000</b>	<b>82,000</b>	<b>1,234,200</b>	<b>30,000</b>	<b>4,950,000</b>	<b>10,766,200</b>
<b>CHANGES IN FUND BALANCES</b>						
Beginning of year, as revised						
End of year						

## JEFFERSON PAPER, LOUISIANA

COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND GRANCES BY FUND BALANCES  
SPECIAL REVENUE FUNDS WITH FUNDAL BUDGETS - ACTUAL AND BUDGET (DOLLAR AMOUNTS)

Year Ended December 31, 2007

	TOTAL - ALL FUNCTIONS				
	ACTUAL GAAP BASE	ADJUSTMENT TO GAAP BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE - FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes	\$ 100,190,000	\$ 0	\$ 100,190,000	\$ 100,515,000	\$ (325,000)
License and permits	50,000	0	50,000	50,000	0
Intergovernmental	2,700,000	0	2,700,000	2,800,000	(100,000)
Charges for services	16,175,000	0	16,175,000	16,550,000	(375,000)
Fees and forfeitures	400,000	0	400,000	300,000	100,000
Interest income	4,000,000	0	4,000,000	3,600,000	400,000
Miscellaneous	870,000	0	870,000	700,000	170,000
<b>TOTAL REVENUES</b>	<b>124,965,000</b>	<b>0</b>	<b>124,965,000</b>	<b>134,205,000</b>	<b>(9,240,000)</b>
Other financing activity					
Operating transfers in	6,400,000	0	6,400,000	6,400,000	0
<b>TOTAL REVENUES and OTHER FINANCING ACTIVITY</b>	<b>131,365,000</b>	<b>0</b>	<b>131,365,000</b>	<b>140,605,000</b>	<b>(9,240,000)</b>
<b>Expenditures</b>					
Public safety	30,000,000	(200,000)	29,800,000	31,700,000	(1,900,000)
Public works	50,700,000	0	50,700,000	50,000,000	700,000
Transport	1,100,000	0	1,100,000	1,000,000	100,000
Health and welfare	4,000,000	0	4,000,000	4,000,000	0
Culture and recreation	10,000,000	0	10,000,000	10,000,000	0
<b>TOTAL EXPENDITURES</b>	<b>105,800,000</b>	<b>(200,000)</b>	<b>105,600,000</b>	<b>106,700,000</b>	<b>(1,100,000)</b>
Other financing activity					
Operating transfers out	10,000,000	0	10,000,000	11,000,000	(1,000,000)
<b>TOTAL EXPENDITURES and OTHER FINANCING ACTIVITY</b>	<b>115,800,000</b>	<b>0</b>	<b>115,600,000</b>	<b>117,700,000</b>	<b>(1,900,000)</b>
Transfers (inflows) of services and other amounts over expenditures and other uses	6,000,000	0	6,000,000	(1,000,000)	7,000,000
Fund balance (deficit) beginning of year, as restated	20,000,000	1,000,000	21,000,000	20,000,000	1,000,000
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 26,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 27,000,000</b>	<b>\$ 20,000,000</b>	<b>\$ 7,000,000</b>

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUND - PUBLIC SAFETY FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended December 31, 2007

	GENERAL LEDGER				
	ACTUAL BUDGET BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE FAVORABLE (Unfavorable)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 170,000	0	170,000	150,000	20,000
State	170,000	0	170,000	150,000	20,000
<b>Intergovernmental</b>					
State revenue sharing	0	0	0	0	0
Other	30,000	0	30,000	40,000	10,000
	30,000	0	30,000	40,000	10,000
<b>Charges for services</b>	0	0	0	0	0
<b>Fees and forfeitures</b>	271,300	0	271,300	250,700	20,600
<b>Interest income</b>	600	0	600	600	0
<b>Miscellaneous</b>	800	0	800	0	800
<b>TOTAL REVENUES</b>	492,800	0	492,800	441,300	51,500
<b>Other financing sources</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	492,800	0	492,800	441,300	51,500
<b>Expenditures</b>					
<b>Current</b>					
<b>Personnel Services</b>					
Salaries	200,000	0	200,000	210,100	(10,100)
Employee benefits	40,000	0	40,000	40,000	0
Supplies	0	1,000	1,000	1,000	0
<b>Purchased Services</b>					
Professional contracting	17,200	(0)	17,200	17,200	0
Property	27,000	(7,000)	20,000	20,000	0
Other	24,000	(7,000)	17,000	20,700	(3,700)
Travel expenses	20	0	20	0	20
Contributions	7,000	(2,000)	5,000	7,000	(2,000)
<b>TOTAL EXPENDITURES</b>	315,200	(9,000)	306,200	470,000	(16,800)
<b>Other financing uses</b>					
Operating transfers out	5,000	0	5,000	7,000	(2,000)
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	320,200	(9,000)	311,200	477,000	(18,800)
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	172,600	9,000	181,600	(136,700)	44,900
<b>Fund balance (deficit)</b>					
Beginning of year	70,000	(0)	70,000	70,000	0
Revised supply transfer	0	0	0	0	0
<b>END OF YEAR</b>	\$ 172,600	\$ 9,000	\$ 181,600	\$ (66,700)	\$ 44,900

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUND  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

For the Year Ended December 31, 1991

	AMOUNTS IN DOLLARS				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	PERCENT	VARIANCE- FAVORABLE/ UNFAVORABLE
<b>Revenues</b>					
Taxes					
Ad valorem	\$ 267,263	\$ 0	\$ 267,263	\$ 268,208	\$ 945
Sales	0	0	0	0	0
	267,263	0	267,263	268,208	945
Intergovernmental					
State revenue sharing	3,188	0	3,188	3,188	0
Other	0	0	0	0	0
	3,188	0	3,188	3,188	0
Charges to members	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	18,218	0	18,218	18,218	0.07
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>278,669</b>	<b>0</b>	<b>278,669</b>	<b>288,634</b>	<b>9,963</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>278,669</b>	<b>0</b>	<b>278,669</b>	<b>288,634</b>	<b>9,963</b>
<b>Expenditures</b>					
Current					
Personnel Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Professional Services					
Professional and technical	271,282	0	271,282	268,798	(2,484)
Printing	0	0	0	0	0
Other	0	0	0	0	0
Contract expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>271,282</b>	<b>0</b>	<b>271,282</b>	<b>268,798</b>	<b>(2,484)</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>271,282</b>	<b>0</b>	<b>271,282</b>	<b>268,798</b>	<b>(2,484)</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	5,387	0	5,387	17	2,479
Fund balance ( deficit )					
Beginning of year	43,627	0	43,627	43,627	0
Fiscal year transfers	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 49,014</b>	<b>\$ 0</b>	<b>\$ 49,014</b>	<b>\$ 44,058</b>	<b>\$ 4,956</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

GENERAL FUNDING FUNDS - PUBLIC SAFETY FUNCTION  
COMPARISON OF BUDGET TO REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1989

Function	AMOUNTS IN DOLLARS				
	ACTUAL LAST YEAR	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE, FUNDING IS (UN)AVAILABLE
<b>Revenues</b>					
Taxes					
Ad valorem	\$ 143,794	\$ 0	\$ 143,794	\$ 138,888	\$ 4,906
Sales	0	0	0	0	0
	143,794	0	143,794	138,888	4,906
Intergovernmental					
State assistance/grants	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services	0	0	0	0	0
Fees and forfeitures	0	0	0	0	0
Interest income	3,447	0	3,447	3,000	447
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>147,241</b>	<b>0</b>	<b>147,241</b>	<b>141,888</b>	<b>5,353</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>147,241</b>	<b>0</b>	<b>147,241</b>	<b>141,888</b>	<b>5,353</b>
<b>Expenditures</b>					
Current					
Personnel services					
Salaries	0	0	0	0	0
Employer benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased services					
Professional and technical	148,840	0	148,840	141,840	(4,800)
Property	0	0	0	0	0
Other	0	0	0	0	0
Capital expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>148,840</b>	<b>0</b>	<b>148,840</b>	<b>141,840</b>	<b>(4,800)</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>148,840</b>	<b>0</b>	<b>148,840</b>	<b>141,840</b>	<b>(4,800)</b>
Excess (deficiency) of revenues and other financing sources expenditures and other uses	881	0	881	0	881
Fund balance ( deficit)					
Beginning of year	0	0	0	0	0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>881</b>	<b>0</b>	<b>881</b>	<b>0</b>	<b>881</b>

(Continued)

(JEFFERSON PARISH), LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2022

	REVENUE SERVICES				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL BY BUDGETARY BASE	BUDGET	VARIANCE - FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
Ad valorem	\$ 5,522,482	\$ 0	\$ 5,522,482	\$ 4,889,024	\$ 633,458
Sales	0	0	0	0	0
	5,522,482	0	5,522,482	4,889,024	633,458
Intergovernmental					
Multi-agency sharing	82,764	0	82,764	82,764	0
Other	82,764	0	82,764	82,764	0
	165,528	0	165,528	165,528	0
Charges for services	184,500	0	184,500	88,744	95,756
Fees and forfeitures	0	0	0	0	0
Interest income	444,112	0	444,112	683,858	(239,746)
Miscellaneous	14,120	0	14,120	3,285	10,835
<b>TOTAL REVENUES</b>	<b>5,818,904</b>	<b>0</b>	<b>5,818,904</b>	<b>5,629,814</b>	<b>189,090</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,818,904</b>	<b>0</b>	<b>5,818,904</b>	<b>5,629,814</b>	<b>189,090</b>
<b>Expenditures</b>					
Current					
Personnel Services					
Salaries	2,592,172	0	2,592,172	2,628,192	(36,020)
Employee benefits	482,787	(297)	482,490	527,889	(45,399)
Supplies	204,728	(28,788)	203,940	233,287	(29,347)
Professional Services					
Professional and technical	623,873	(778)	623,095	677,678	(54,583)
Property	282,688	(2,671)	280,017	337,812	(57,795)
Other	184,868	(1,274)	183,594	181,885	1,709
Contract expenses	142,780	(7,873)	142,114	142,717	(603)
Capital outlay	(8,288)	(2,288)	(10,576)	87,202	(97,778)
<b>TOTAL EXPENDITURES</b>	<b>4,786,886</b>	<b>(28,446)</b>	<b>4,758,440</b>	<b>5,433,664</b>	<b>(674,224)</b>
Other financing uses					
Operating transfers out	817,600	0	817,600	818,880	(1,280)
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>5,604,486</b>	<b>(28,446)</b>	<b>5,576,040</b>	<b>5,632,544</b>	<b>(13,634)</b>
Excess (deficiency) of revenues and other financing uses expenditures and other uses	218,028	28,446	236,474	(102,730)	339,204
Fund balance (detail)					
Beginning of year	5,528,500	(2,548)	5,525,952	5,528,794	0
Reconciliation transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 5,746,528</b>	<b>\$ (2,548)</b>	<b>\$ 5,743,980</b>	<b>\$ 5,631,594</b>	<b>\$ 112,386</b>

(Continued)

JOY EKONOMI PARTIAL, LAGUNA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNCTION  
COMPARISON SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2007

	FOR AGENCY COMMUNICATIONS				
	ACTUAL BUDGET BASED	ADJUSTMENT TO BUDGETARY BASE	ACTUAL, OR BUDGETARY BASED	BUDGET	BALANCE, FAVORABLE OR UNFAVORABLE
<b>Revenues</b>					
Taxes					
Ad valorem	\$	\$	\$	\$	\$
Sales	0	0	0	0	0
Governmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
Charges for services	3,000,000	0	3,000,000	3,004,000	60,000
Fees and forfeitures	0	0	0	0	0
Interest income	504,000	0	504,000	100,000	120,000
Miscellaneous	3,000	0	3,000	0	3,000
<b>TOTAL REVENUES</b>	<b>4,011,000</b>	<b>0</b>	<b>4,011,000</b>	<b>3,408,000</b>	<b>700,000</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>4,011,000</b>	<b>0</b>	<b>4,011,000</b>	<b>3,408,000</b>	<b>700,000</b>
<b>Expenditures</b>					
Current					
Personal Services					
Salaries	800,200	0	800,200	177,000	(21,000)
Employee benefits	52,000	(700)	50,300	50,000	2,000
Supplies	200,700	(200)	200,500	1,000,000	170,000
Purchased Services					
Professional and technical	800,000	3,000	803,000	1,700,000	200,000
Property	170,000	(30,000)	140,000	60,000	50,000
Travel	500,000	(2,000)	498,000	500,000	11,000
Contract expenses	70	0	70	100	70
Capital outlay	110,000	(200,000)	(90,000)	87,100	60,000
<b>TOTAL EXPENDITURES</b>	<b>2,412,700</b>	<b>(199,000)</b>	<b>2,213,700</b>	<b>3,607,100</b>	<b>1,600,000</b>
Other financing uses					
Operating transfers out	500,000	0	500,000	500,000	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>2,912,700</b>	<b>(199,000)</b>	<b>2,713,700</b>	<b>4,107,100</b>	<b>1,600,000</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,098,300	60,000	1,158,300	200,900	2,700,000
Fund balance (deficit) Beginning of year	3,130,000	(80,000)	3,050,000	3,050,000	0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 3,734,000</b>	<b>\$ 0</b>	<b>\$ 3,734,000</b>	<b>\$ 3,734,000</b>	<b>\$ 3,734,000</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUND/FIRE  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - (CONTINUED)

Year Ended December 31, 2022

	JEFFERSON PARISH CONSOLIDATED FIRE DISTRICT				
	BUDGET BASE*	ADJUSTMENT TO BUDGET BASE	ACTUAL OR BUDGET BASE	BUDGET	VARIANCE- FUND BALANCE (UNAVAILABILITY)
<b>Revenues</b>					
Taxes					
Advancements	\$ 14,077,440	\$ 0	\$ 14,077,440	\$ 14,077,404	\$ 400,000
Fees	0	0	0	0	0
	\$ 14,077,440	0	\$ 14,077,440	\$ 14,077,404	\$ 400,000
Intergovernmental					
State revenue sharing	500,000	0	500,000	500,000	(0)
Grant	0	0	0	0	0
	\$ 500,000	0	\$ 500,000	\$ 500,000	(0)
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	887,000	0	887,000	380,417	506,583
Miscellaneous	40,000	0	40,000	10,000	30,000
<b>TOTAL REVENUES</b>	<b>15,704,500</b>	<b>0</b>	<b>15,904,500</b>	<b>15,888,000</b>	<b>16,500</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>15,704,500</b>	<b>0</b>	<b>15,904,500</b>	<b>15,888,000</b>	<b>16,500</b>
<b>Expenditures</b>					
Current					
Personnel services					
Salaries	10,898,800	0	10,898,800	10,898,200	600,000
Employer benefits	2,204,000	(0)	2,204,000	2,203,400	600,000
Supplies	140,000	(27,000)	113,000	210,000	90,000
Purchased services					
Professional and technical	200,000	100	200,100	400,000	200,000
Property	1,400,000	(50,000)	1,350,000	2,400,000	1,050,000
Other	507,000	1,000	508,000	600,000	90,000
General expenses	2,000	0	2,000	4,000	2,000
Capital outlay	600,000	(30,000)	570,000	600,000	30,000
<b>TOTAL EXPENDITURES</b>	<b>14,898,800</b>	<b>(80,000)</b>	<b>14,798,800</b>	<b>15,133,700</b>	<b>346,000</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>14,898,800</b>	<b>(80,000)</b>	<b>14,798,800</b>	<b>15,133,700</b>	<b>346,000</b>
Excess (shortfall) of revenues and other sources over expenditures and other uses	\$ 1,805,700	\$ 80,000	\$ 1,805,700	\$ 654,300	\$ 1,151,400
Fund balance (initial)					
Beginning year	2,400,000	(40,000)	2,400,000	2,400,000	0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 2,400,000</b>	<b>\$(40,000)</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>	<b>\$ 1,151,400</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNCTION  
COMPARISON OF BUDGET OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1999

	FIRE DEPARTMENT				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARiances- FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
Adoption	\$ 883,358	\$ 0	\$ 883,358	\$ 883,011	\$ 347
State	0	0	0	0	0
	883,358	0	883,358	883,011	347
Intergovernmental					
State revenue sharing	121,762	0	121,762	121,764	(2)
Other	0	0	0	0	0
	121,762	0	121,762	121,764	(2)
Charges for services	272,848	0	272,848	273,387	(539)
Fees and forfeitures	0	0	0	0	0
Interest income	23,888	0	23,888	18,438	5,450
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,108,848</b>	<b>0</b>	<b>1,108,848</b>	<b>1,096,502</b>	<b>12,346</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,108,848</b>	<b>0</b>	<b>1,108,848</b>	<b>1,096,502</b>	<b>12,346</b>
<b>Expenditures</b>					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Professional Services					
Professional and technical	1,021,178	0	1,021,178	1,021,028	150
Property	0	0	0	0	0
Other	628	0	628	628	0
Contingencies	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,021,798</b>	<b>0</b>	<b>1,021,798</b>	<b>1,023,284</b>	<b>(162)</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL (EX)PENDITURES AND OTHER FINANCING USES</b>	<b>1,021,798</b>	<b>0</b>	<b>1,021,798</b>	<b>1,023,284</b>	<b>(162)</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	88,050	0	88,050	73,218	14,832
Fund balance (positively) beginning of year	48,004	0	48,004	48,004	0
Nonmajor equity/income	0	0	0	0	0
<b>END-OF-YEAR</b>	<b>\$ 136,054</b>	<b>\$ 0</b>	<b>\$ 136,054</b>	<b>\$ 121,222</b>	<b>\$ 14,832</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - FIRE & SAFETY FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND FINANCIAL BALANCES - (CONTINUED)

Year Ended December 31, 2007

	FIRE DISTRICT #8				
	ACTUAL GAAP BASE	ADJUSTMENT TO GAAP BASE	ACTUAL, OR BUDGETARY BASE	BUDGET	VARIANCE, Favorable (unfavorable)
<b>Revenues</b>					
Taxes					
Ad valorem	\$ 360,000	\$ 0	\$ 360,000	\$ 370,000	\$ 10,000
Sales	0	0	0	0	0
	360,000	0	360,000	370,000	10,000
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	1,000	0	1,000	1,000	0
	1,000	0	1,000	1,000	0
Charges for services	0	0	0	0	0
Fees and forfeitures	0	0	0	0	0
Interest income	11,000	0	11,000	6,800	4,200
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>432,000</b>	<b>0</b>	<b>432,000</b>	<b>387,800</b>	<b>44,200</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>432,000</b>	<b>0</b>	<b>432,000</b>	<b>387,800</b>	<b>44,200</b>
<b>Expenditures</b>					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	200,000	0	200,000	200,000	0
Property	0	0	0	0	0
Other	0	0	0	0	0
Contract expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	232,000	0	232,000	(12,200)	244,200
Fund balance (deficit) Beginning of year	20,804	0	20,804	20,804	0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR:</b>	<b>\$ 45,804</b>	<b>\$ 0</b>	<b>\$ 45,804</b>	<b>\$ 28,604</b>	<b>\$ 17,200</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNCTION  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - (CONTINUED)

Year Ended December 31, 1997

	FIRE DISTRICT #1				
	ACTUAL GAAP BASIS	ADJUSTMENT TO GAAP/FINR BASIS	ACTUAL, ON BUDGETARY BASIS	BUDGET	VARIANCE/ EXPENSES (UNRECOVERABLE)
<b>Revenues</b>					
Taxes					
Ad valorem	\$ 1,805,407	\$ 0	\$ 1,805,407	\$ 1,804,000	\$ 1,407
Sales	0	0	0	0	0
	1,805,407	0	1,805,407	1,804,000	1,407
Intergovernmental					
State income sharing	89,000	0	89,000	89,000	0
Other	0	0	0	0	0
	89,000	0	89,000	89,000	0
Charges for services	0	0	0	0	0
Fees and royalties	0	0	0	0	0
Interest income	21,784	0	21,784	21,515	269
Miscellaneous	2,800	0	2,800	0	2,800
<b>TOTAL REVENUES</b>	<b>1,919,000</b>	<b>0</b>	<b>1,919,000</b>	<b>1,915,515</b>	<b>3,485</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES and OTHER FINANCING SOURCES</b>	<b>1,919,000</b>	<b>0</b>	<b>1,919,000</b>	<b>1,915,515</b>	<b>3,485</b>
<b>Expenditures</b>					
Current					
Personnel Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Professional Services					
Professional contractual	1,070,000	0	1,070,000	1,070,000	0
Property	0	0	0	0	0
Other	11,877	0	11,877	11,800	77
Capital expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,081,877</b>	<b>0</b>	<b>1,081,877</b>	<b>1,081,800</b>	<b>77</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES and OTHER FINANCING USES</b>	<b>1,081,877</b>	<b>0</b>	<b>1,081,877</b>	<b>1,081,800</b>	<b>77</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	837,123	0	837,123	833,715	3,408
Fund balance (initial) beginning of year	74,958	0	74,958	74,958	0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 912,081</b>	<b>\$ 0</b>	<b>\$ 912,081</b>	<b>\$ 908,673</b>	<b>\$ 3,408</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUND - PUBLIC SAFETY FUND (10)  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CONTINUED

For the Year Ended December 31, 2022

	FUND DEFICIT (6)				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
<b>Fees</b>					
Ad valorem	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 0
Sales	0	0	0	0	0
	<u>1,000,000</u>	<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
<b>Intergovernmental</b>					
State revenue sharing	88,125	0	88,125	88,140	(15)
Other	0	0	0	0	0
	<u>88,125</u>	<u>0</u>	<u>88,125</u>	<u>88,140</u>	<u>(15)</u>
Charges for services	0	0	0	0	0
Fees and forfeitures	0	0	0	0	0
Interest income	20,000	0	20,000	20,000	0
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,108,125</b>	<b>0</b>	<b>1,108,125</b>	<b>1,098,140</b>	<b>9,985</b>
<b>Other financing sources</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,108,125</b>	<b>0</b>	<b>1,108,125</b>	<b>1,098,140</b>	<b>9,985</b>
<b>Expenditures</b>					
<b>Current</b>					
<b>Personal Services</b>					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Expenses	0	0	0	0	0
<b>Purchased Services</b>					
Professional and technical	1,000,000	0	1,000,000	1,000,000	0
Printing	0	0	0	0	0
Other	10,000	0	10,000	10,000	(400)
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,010,000</b>	<b>0</b>	<b>1,010,000</b>	<b>1,010,000</b>	<b>(115)</b>
<b>Other financing uses</b>					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,010,000</b>	<b>0</b>	<b>1,010,000</b>	<b>1,010,000</b>	<b>(115)</b>
<b>Excess (deficiency)-revenues and other sources over expenditures and other uses</b>					
	98,125	0	98,125	88,140	9,985
<b>Fund balance (deficit)</b>					
Beginning of year	0	0	0	0	0
Transfer equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 98,125</b>	<b>\$ 0</b>	<b>\$ 98,125</b>	<b>\$ 88,140</b>	<b>\$ 9,985</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUND (Cont.)  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CONTINUED

Year Ended December 31, 2007

	FUND BALANCE AT				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	2007-07	CHANGE, FAVORABLE/ UNFAVORABLE
<b>Revenues</b>					
Taxes					
All sources	\$ 1,887,364	\$ 0	\$ 1,887,364	\$ 1,887,363	\$ 61,000
Fees	0	0	0	0	0
	1,887,364	0	1,887,364	1,887,363	61,000
Intergovernmental					
State Income Sharing	61,704	0	61,704	61,701	303
Other	61,704	0	61,704	61,701	303
	123,408	0	123,408	123,402	606
Charges for services	275,140	0	275,140	269,088	6,052
Fees and forfeitures	0	0	0	0	0
Interest income	40,300	0	40,300	40,153	1,467
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,047,008</b>	<b>0</b>	<b>2,047,008</b>	<b>1,999,798</b>	<b>114,333</b>
<b>Other financing sources</b>					
Operating transfers in	10,000	0	10,000	10,000	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,057,008</b>	<b>0</b>	<b>2,057,008</b>	<b>2,009,798</b>	<b>114,333</b>
<b>Expenditures</b>					
Current					
Personal services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased services					
Professional and technical	1,640,760	0	1,640,760	1,600,180	40,580
Property	0	0	0	0	0
Other	13,331	0	13,331	10,948	2,383
Special expenses	0	0	0	0	0
Capital outlay	116,174	0	116,174	120,000	(3,826)
<b>TOTAL EXPENDITURES</b>	<b>1,770,265</b>	<b>0</b>	<b>1,770,265</b>	<b>1,731,128</b>	<b>3,137</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,770,265</b>	<b>0</b>	<b>1,770,265</b>	<b>1,731,128</b>	<b>3,137</b>
<b>Excess (deficiency) of revenues and other financing sources expenditures and other uses</b>	<b>44,743</b>	<b>0</b>	<b>44,743</b>	<b>(20,000)</b>	<b>146,750</b>
<b>Fund balance ( deficit )</b>					
Beginning of year	100,400	0	100,400	100,400	0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 100,400</b>	<b>\$ 0</b>	<b>\$ 100,400</b>	<b>\$ 100,400</b>	<b>\$ 146,750</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUND - PUBLIC SAFETY FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2022

	FUND BALANCES				
	ACTUAL (GAAP BASE)	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (OR UNFAVORABLE)
<b>Revenues</b>					
Taxes					
on salaries	\$ 2,450,040	\$ 0	2,450,040	1,999,260	\$ 450,780
other	0	0	0	0	0
	<u>2,450,040</u>	<u>0</u>	<u>2,450,040</u>	<u>1,999,260</u>	<u>450,780</u>
Intergovernmental					
State revenue sharing	190,750	0	190,750	190,750	0
Other	0	0	0	0	0
	<u>190,750</u>	<u>0</u>	<u>190,750</u>	<u>190,750</u>	<u>0</u>
Charges for services	0	0	0	0	0
Fees and forfeitures	0	0	0	0	0
Investments	63,190	0	63,190	63,000	1,900
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,603,980</b>	<b>0</b>	<b>2,603,980</b>	<b>2,243,760</b>	<b>360,220</b>
<b>Other financing sources</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,603,980</b>	<b>0</b>	<b>2,603,980</b>	<b>2,243,760</b>	<b>360,220</b>
<b>Expenditures</b>					
Current					
Physical services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Professional services					
Professional technical	2,454,950	0	2,454,950	2,450,000	4,950
Property	0	0	0	0	0
Other	1,824	0	1,824	2,140	316
Commodities	0	0	0	0	0
Capital outlay	0	0	0	0	0
	<u>2,456,774</u>	<u>0</u>	<u>2,456,774</u>	<u>2,452,140</u>	<u>4,634</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>2,456,774</b>	<b>0</b>	<b>2,456,774</b>	<b>2,452,140</b>	<b>4,634</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>147,206</b>	<b>0</b>	<b>(100,000)</b>	<b>(213,400)</b>	<b>360,220</b>
<b>Fund balance (debit)</b>					
Beginning of year	250,710	0	250,710	250,710	0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 250,710</b>	<b>\$ 0</b>	<b>\$ 250,710</b>	<b>\$ 250,710</b>	<b>\$ 360,220</b>

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - (CONTINUED)

Year Ended December 31, 1997

	FUND OBJECT 60				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
Ad valorem	\$ 145,147	\$ 0	\$ 145,147	\$ 148,258	\$ 4,894
Rates	0	0	0	0	0
	145,147	0	145,147	148,258	4,894
Intergovernmental					
State income sharing	0	0	0	0	0
Other	4,708	0	4,708	4,708	(0)
	4,708	0	4,708	4,708	(0)
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	4,323	0	4,323	3,487	841
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>154,178</b>	<b>0</b>	<b>154,178</b>	<b>148,453</b>	<b>5,725</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>154,178</b>	<b>0</b>	<b>154,178</b>	<b>148,453</b>	<b>5,725</b>
<b>Expenditures</b>					
Current					
Personnel function					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased services					
Professional and technical	102,582	0	102,582	102,582	70
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>102,582</b>	<b>0</b>	<b>102,582</b>	<b>102,582</b>	<b>70</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>102,582</b>	<b>0</b>	<b>102,582</b>	<b>102,582</b>	<b>70</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	5,636	0	5,636	\$4,192	5,695
Fund balance (deficit) Beginning of year	16,891	0	16,891	16,891	0
Fund balance equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 22,523</b>	<b>\$ 0</b>	<b>\$ 22,523</b>	<b>\$ 21,083</b>	<b>\$ 5,695</b>

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUND - PUBLIC SAFETY FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES NETTED BALANCE - CONTINUED

Year Ended December 31, 1997

	TOTAL - PUBLIC SAFETY FUNCTION				
	ACTUAL BUDGET BASE	ADJUSTMENT TO-BUDGETARY BASE	ACTUAL-ON- BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 21,681,376	\$ 0	\$ 21,681,376	\$ 20,997,004	\$ 684,372
Total	190,000	0	190,000	190,000	0
	\$ 21,871,376	0	\$ 21,871,376	\$ 21,187,004	\$ 684,372
<b>Intergovernmental</b>					
State income sharing	1,222,004	0	1,222,004	1,222,040	(36)
Other	80,000	0	80,000	87,847	(7,847)
	\$ 1,302,004	0	\$ 1,302,004	\$ 1,309,887	\$ (7,883)
<b>Charges for services</b>					
	4,507,000	0	4,507,000	4,600,000	(93,000)
<b>Fees and tortifettes</b>					
	277,000	0	277,000	260,000	17,000
<b>Interest income</b>					
	1,500,700	0	1,500,700	1,176,888	323,812
<b>Miscellaneous</b>					
	97,700	0	97,700	(8,888)	106,588
<b>TOTAL REVENUES</b>	<b>\$ 23,621,650</b>	<b>0</b>	<b>\$ 23,621,650</b>	<b>\$ 22,684,899</b>	<b>\$ 936,751</b>
<b>Other financing sources</b>					
Operating transfers in	10,000	0	10,000	(8,888)	8,888
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 23,631,650</b>	<b>0</b>	<b>\$ 23,631,650</b>	<b>\$ 22,676,011</b>	<b>\$ 950,639</b>
<b>Expenditures</b>					
<b>Current</b>					
<b>Personnel Services</b>					
Salaries	\$ 11,947,890	0	\$ 11,947,890	\$ 11,824,274	\$ 123,616
Employee benefits	3,874,880	(700)	3,874,180	3,773,037	101,143
Supplies	849,780	(47,894)	801,886	887,388	(85,502)
<b>Purchased Services</b>					
Professional and technical	\$ 7,000,400	0	\$ 7,000,400	\$ 6,600,000	\$ 400,400
Printing	394,470	(80,000)	314,470	1,200,000	(885,530)
Other	1,430,880	4,785	1,435,665	1,050,760	384,905
Commodities	140,200	(18,004)	122,196	140,000	(17,804)
Capital outlay	63,770	(149,000)	(85,230)	1,300,000	(1,385,230)
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,611,890</b>	<b>(248,009)</b>	<b>\$ 23,363,881</b>	<b>\$ 22,184,278</b>	<b>\$ 1,179,603</b>
<b>Other financing uses</b>					
Operating transfers out	1,222,700	0	1,222,700	1,241,000	(18,300)
<b>TOTAL EXPENSES AND OTHER FINANCING USES</b>	<b>\$ 24,834,590</b>	<b>(248,009)</b>	<b>\$ 24,586,581</b>	<b>\$ 23,425,278</b>	<b>\$ 1,161,303</b>
<b>Excess (shortage) of revenues and other sources over expenditures and other uses</b>					
	1,857,070	200,000	2,057,070	(2,749,267)	5,307,807
<b>Fund balance (deficit)</b>					
Beginning of year	\$ 1,876,600	(144,740)	\$ 1,731,860	\$ 1,731,860	\$ 0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 1,876,600</b>	<b>\$ (144,740)</b>	<b>\$ 1,731,860</b>	<b>\$ 1,731,860</b>	<b>\$ 0</b>

## JEFFERSON PARISH, LOUISIANA

**SPECIAL REVENUE FUNDS - PUBLIC UTILITIES FUNCTION**  
**COMPARISON OF BUDGET, EXPENDITURES AND CHANGES IN FUND BALANCE**

Year Ended December 31, 2007

	GENERIC DEPARTMENT				
	BUDGET LAST YEAR (000)	ADJUSTMENT TO BUDGET LAST YEAR (000)	ACTUAL (or BUDGET) LAST YEAR (000)	BUDGET	CHANGE, FUND BALANCE (UNAVAILABLE)
<b>Revenues:</b>					
<b>Fees:</b>					
All other fees	\$ 21,044,054	\$ 0	\$ 21,044,054	\$ 20,500,157	\$ 543,897
Taxes	21,044,415	0	21,044,415	20,500,157	544,258
<b>Intergovernmental:</b>					
French Transportation Fund	1,000,144	0	1,000,144	1,000,000	144,144
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	1,000,144	0	1,000,144	1,000,000	144,144
<b>Charges for services:</b>	0	0	0	0	0
<b>Interest income:</b>	60,894	0	60,894	36,375	24,519
<b>Miscellaneous:</b>	129,750	0	129,750	6,166	123,584
<b>TOTAL REVENUES</b>	<b>33,699,253</b>	<b>0</b>	<b>33,699,253</b>	<b>34,032,717</b>	<b>(333,464)</b>
<b>Other financing sources:</b>					
Operating transfers in	41,889	0	41,889	41,889	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>33,741,142</b>	<b>0</b>	<b>33,741,142</b>	<b>34,074,606</b>	<b>(333,464)</b>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>Personal Services:</b>					
Salaries	5,985,048	0	5,985,048	5,973,280	11,768
Employee benefits	1,725,240	38	1,725,278	1,699,790	25,488
Supplies	1,783,747	(25,000)	1,758,747	1,838,702	(80,000)
<b>Professional Services:</b>					
Professional and technical	7,750,738	120,486	7,871,224	8,887,888	(1,016,664)
Property	480,854	5,947	486,801	589,274	(102,473)
Other	2,817,500	1,789	2,819,289	2,823,278	(4,000)
<b>Capital expenses:</b>					
Capital assets	371,527	1,335	372,862	371,888	974
Capitalization	140,074	(885)	139,189	271,458	(132,269)
<b>TOTAL EXPENDITURES</b>	<b>18,205,455</b>	<b>115,671</b>	<b>18,321,126</b>	<b>18,558,888</b>	<b>(237,763)</b>
<b>Other financing uses:</b>					
Operating transfers out	4,218,089	0	4,218,089	4,217,278	811
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>22,423,544</b>	<b>115,671</b>	<b>22,499,215</b>	<b>24,776,166</b>	<b>(2,282,924)</b>
<b>Excess (deficiency) of revenues and other financing uses over expenditures and other uses</b>	<b>11,317,598</b>	<b>(115,671)</b>	<b>11,201,927</b>	<b>(1,701,560)</b>	<b>1,400,367</b>
<b>Fund balance (deficit):</b>					
Beginning of year	2,008,230	888,659	2,896,889	2,896,259	630
Revised equity transfer	0	0	0	0	0
<b>END OF YEAR:</b>	<b>\$ 2,008,230</b>	<b>\$ 888,659</b>	<b>\$ 2,896,889</b>	<b>\$ 2,896,259</b>	<b>\$ 630</b>

(Continued)

## JEFFERSON COUNTY, COLORADO

SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2007

	EMPLOYEE COMPENSATION					
	ACTUAL GAAP BASED	ADJUSTMENT TO BUDGET BASED	ACTUAL OR BUDGETARY BASED	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)	
<b>Revenues</b>						
Taxes						
Ad valorem	\$	\$	\$	\$	\$	\$
Sales	0	0	0	0	0	0
Other	0	0	0	0	0	0
Intergovernmental						
Federal Transportation Fund	0	0	0	0	0	0
State general sharing	0	0	0	0	0	0
Other	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest income	575	0	575	0	575	575
Miscellaneous	21,284	0	21,284	2,000	19,284	19,284
<b>TOTAL REVENUES</b>	<b>21,859</b>	<b>0</b>	<b>21,859</b>	<b>2,000</b>	<b>19,859</b>	<b>19,859</b>
<b>Other financing sources</b>						
Operating transfers in	3,716,763	0	3,716,763	3,714,213	2,553	2,553
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>3,738,622</b>	<b>0</b>	<b>3,738,622</b>	<b>3,716,213</b>	<b>22,409</b>	<b>22,409</b>
<b>Expenditures</b>						
Current						
Personal Services						
Salaries	1,288,778	0	1,288,778	1,041,057	247,721	247,721
Employee benefits	211,887	887	212,774	195,278	17,496	17,496
Fees	124,328	(33,878)	90,450	141,788	51,338	51,338
Professional Services						
Professional Services	1,007,898	(84,848)	923,050	1,221,338	300,288	300,288
Property	8,488	655	9,143	11,400	2,257	2,257
Other	141,185	463	141,648	421,388	280,243	280,243
General expenses	68	0	68	2,000	1,932	1,932
Capital assets	24,638	(2,088)	22,550	121,000	98,450	98,450
<b>TOTAL, CURRENT</b>	<b>3,807,744</b>	<b>(86,838)</b>	<b>3,720,906</b>	<b>2,882,873</b>	<b>838,033</b>	<b>838,033</b>
Other financing uses						
Operating transfers out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>3,807,744</b>	<b>(86,838)</b>	<b>3,720,906</b>	<b>2,882,873</b>	<b>838,033</b>	<b>838,033</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(2,880)</b>	<b>86,833</b>	<b>24,953</b>	<b>(21,660)</b>	<b>46,613</b>	<b>46,613</b>
<b>Fund balance ( deficit )</b>						
Beginning of year	62,883	(9,738)	53,145	51,877	1,268	1,268
Revised equity transfer	0	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 60,003</b>	<b>\$ 87,103</b>	<b>\$ 53,145</b>	<b>\$ 51,877</b>	<b>\$ 1,268</b>	<b>\$ 1,268</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Fiscal Year Ending December 31, 1997

	BOND(S) (MAY 1991) ROAD LIGHTING DISTRICT				VARIANCE/ FAVORABLE
	ACTUAL GAAP BASE	MOVEMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	
<b>Revenues</b>					
Taxes					
Oil ad valorem	\$ 4,897,489	\$ 0	\$ 4,897,489	\$ 4,748,500	\$ 148,989
Sales	0	0	0	0	0
	4,897,489	0	4,897,489	4,748,500	148,989
Intergovernmental					
Federal Transportation Fund	0	0	0	0	0
State income sharing	341,378	0	341,378	341,378	0
Other	0	0	0	0	0
	341,378	0	341,378	341,378	0
Charges for services	0	0	0	0	0
Interest income	99,580	0	99,580	99,580	99,580
Miscellaneous	3,847	0	3,847	3,888	2,847
<b>TOTAL REVENUES</b>	5,242,175	0	5,242,175	5,283,236	364,859
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	5,242,175	0	5,242,175	5,283,236	364,859
<b>Expenditures</b>					
Current					
Personal services					
Salaries	70,444	0	70,444	60,188	10,256
Employee benefits	16,883	0	16,883	13,217	3,666
Supplies	3,328	(300)	3,028	3,328	304
Purchased services					
Professional and technical	271,577	0	271,577	270,888	689
Property	1,008,028	64,500	943,528	4,944,485	(3,936,957)
Other	16,844	0	16,844	14,714	2,130
Contingencies	0	0	0	58	58
Capital outlay	0	0	0	71,882	71,882
<b>TOTAL EXPENDITURES</b>	3,771,497	64,200	3,707,297	6,086,436	1,944,628
Other financing uses					
Operating transfers out	138,288	0	138,288	138,288	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	3,909,785	64,200	3,845,085	6,224,724	1,944,628
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,332,400	(64,200)	1,268,200	208,512	1,059,691
Fund balances (deficit) beginning of year	1,000,000	0	1,000,000	1,000,000	0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	\$ 1,332,400	\$ (64,200)	\$ 1,268,200	\$ 1,208,512	\$ 1,059,691

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS—POLICE OFFICER FUNCTION  
 COMBINED STATEMENT OF REVENUES, EXPENSES, OTHER FINANCING AND FINANCIAL SOURCE BALANCES—(CONTINUED)

Year Ended December 31, 2007

	ROADWORKING DISTRICT #7				
	BOTULA GAFF BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL (or BUDGETARY BASE	BUDGET	REVENUE FUNCTION (or EXPENDITURE)
<b>Revenues</b>					
<b>Fees</b>					
Ad valorem	\$ 31,858	\$ 0	\$ 31,858	\$ 30,027	\$ 1,831
Taxes	0	0	0	0	0
	<u>31,858</u>	<u>0</u>	<u>31,858</u>	<u>30,027</u>	<u>1,831</u>
<b>Intergovernmental</b>					
Parish Transportation Fund	0	0	0	0	0
State reimbursing	1,474	0	1,474	1,474	0
Other	0	0	0	0	0
	<u>1,474</u>	<u>0</u>	<u>1,474</u>	<u>1,474</u>	<u>0</u>
Charges for services	0	0	0	0	0
Interest income	5,100	0	5,100	4,887	213
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>38,432</u>	<u>0</u>	<u>38,432</u>	<u>36,388</u>	<u>2,044</u>
<b>Other financing sources</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>38,432</u>	<u>0</u>	<u>38,432</u>	<u>36,388</u>	<u>2,044</u>
<b>Expenditures</b>					
<b>Current</b>					
Physical services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased services					
Professional and technical	1,744	0	1,744	1,744	39
Property	27,850	0	27,850	26,800	1,050
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
	<u>29,594</u>	<u>0</u>	<u>29,594</u>	<u>28,544</u>	<u>1,089</u>
<b>TOTAL EXPENDITURES</b>	<u>29,594</u>	<u>0</u>	<u>29,594</u>	<u>28,544</u>	<u>1,089</u>
<b>Other financing uses</b>					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>29,594</u>	<u>0</u>	<u>29,594</u>	<u>28,544</u>	<u>1,089</u>
<b>Excess (shortfall) of revenues and other financing over expenditures and other uses</b>	<u>(8,162)</u>	<u>0</u>	<u>(8,162)</u>	<u>(2,156)</u>	<u>955</u>
<b>Fund balance (deficit) beginning of year</b>	<u>50,027</u>	<u>0</u>	<u>50,027</u>	<u>50,027</u>	<u>0</u>
Residual equity transfer	0	0	0	0	0
<b>End of year</b>	<u>\$ 41,865</u>	<u>\$ 0</u>	<u>\$ 41,865</u>	<u>\$ 47,871</u>	<u>\$ 955</u>

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1997

	CHRYSLER DISTRICT #1				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL, OR BUDGETARY BASIS	CHANGES	VARIANCE, FAVORABLE (C) UNFAVORABLE (U)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 3,180,000	\$ 0	\$ 3,180,000	\$ 3,043,000	\$ 137,000
Tolls	0	0	0	0	0
	<u>3,180,000</u>	<u>0</u>	<u>3,180,000</u>	<u>3,043,000</u>	<u>137,000</u>
<b>Intergovernmental</b>					
Public Transportation Fund	0	0	0	0	0
State revenue sharing	180,170	0	180,170	180,170	0
Other	0	0	0	0	0
	<u>180,170</u>	<u>0</u>	<u>180,170</u>	<u>180,170</u>	<u>0</u>
<b>Charges to members</b>	4,814,170	0	4,814,170	4,404,000	410,170
<b>Interest income</b>	100,000	0	100,000	91,800	8,200
<b>Miscellaneous</b>	3,825	0	3,825	0	3,825
<b>TOTAL REVENUES</b>	<u>7,948,165</u>	<u>0</u>	<u>7,948,165</u>	<u>7,704,000</u>	<u>244,165</u>
<b>Other financing sources</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL RECEIPTS AND OTHER FINANCING SOURCES</b>	<u>7,948,165</u>	<u>0</u>	<u>7,948,165</u>	<u>7,704,000</u>	<u>244,165</u>
<b>Expenditures</b>					
<b>Current</b>					
Personnel Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	4,781,120	60,000	4,841,120	4,800,000	41,120
Printing	20,000	0	20,000	20,000	0
Other	225	0	225	225	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
	<u>4,801,345</u>	<u>60,000</u>	<u>4,861,345</u>	<u>4,840,225</u>	<u>21,120</u>
<b>TOTAL EXPENDITURES</b>	<u>4,801,345</u>	<u>60,000</u>	<u>4,861,345</u>	<u>4,840,225</u>	<u>21,120</u>
<b>Other financing uses</b>					
Operating transfers out	3,000,000	0	3,000,000	3,000,000	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>7,801,345</u>	<u>60,000</u>	<u>7,861,345</u>	<u>7,840,225</u>	<u>21,120</u>
<b>Excess (shortage) of revenues and other sources over expenditures and other uses</b>	<u>146,820</u>	<u>0</u>	<u>146,820</u>	<u>(36,000)</u>	<u>182,820</u>
<b>Fund balance (deficit):</b>					
Beginning of year	(217,000)	180,000	14,000	146,000	0
Revolving equity transfer	0	0	0	0	0
<b>END-OF-YEAR</b>	<u>\$ 146,820</u>	<u>\$ 180,000</u>	<u>\$ 146,820</u>	<u>\$ 146,000</u>	<u>\$ 182,820</u>

Continued

JEFFERSON PARKS, LOUISIANA

SPECIAL REVENUE FUNDS - PARKS AND RECREATION  
 COMBINED SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1997

	BARBOUR DISTRICT #1				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE/ UNFAVORABLE
<b>Revenues</b>					
<b>Fees</b>					
Admission	\$ 1,524,004	\$ 0	\$ 1,524,004	\$ 1,524,750	\$ 746
Rates	0	0	0	0	0
	1,524,004	0	1,524,004	1,524,750	746
<b>Intergovernmental</b>					
Public Transportation Fund	0	0	0	0	0
State income sharing	100,158	0	100,158	100,158	0
Other	86,801	0	86,801	84,000	2,801
	266,961	0	266,961	268,158	(1,197)
Grants for services	3,200,000	0	3,200,000	3,170,000	30,000
Interest income	68,100	0	68,100	78,000	(9,900)
Miscellaneous	(2,820)	0	(2,820)	0	(2,820)
<b>TOTAL REVENUES</b>	<b>5,166,139</b>	<b>0</b>	<b>5,166,139</b>	<b>5,065,058</b>	<b>101,081</b>
<b>Other financing sources</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,166,139</b>	<b>0</b>	<b>5,166,139</b>	<b>5,065,058</b>	<b>101,081</b>
<b>Expenditures</b>					
<b>Current</b>					
Personnel services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	26	4
Supplies	0	0	0	2,704	2,704
Postpaid services					
Professional and technical	3,688,809	(81,879)	3,606,930	3,603,760	3,170
Property	1,261	0	1,261	3,500	4,239
Other	76	0	76	8,800	4,924
Contract expenses	624	0	624	876	451
Capital outlay	1,428	(777)	651	18,800	18,149
<b>TOTAL EXPENDITURES</b>	<b>5,381,398</b>	<b>(82,656)</b>	<b>5,298,742</b>	<b>5,247,897</b>	<b>(49,155)</b>
<b>Other financing uses</b>					
Operating transfers out	1,598,492	0	1,598,492	1,598,598	11,106
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>6,979,890</b>	<b>(82,656)</b>	<b>6,897,234</b>	<b>6,846,495</b>	<b>(50,739)</b>
<b>Transfers (including) of revenues and other sources are expenditures and other uses</b>					
	104,408	81,048	215,456	(100,178)	315,634
<b>Provisional (deficit) beginning of year</b>					
	21,889	(29,867)	(7,978)	(29,843)	0
<b>Provisional equity transfer</b>					
	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 104,140</b>	<b>\$ 282,188</b>	<b>\$ 386,228</b>	<b>\$ 335,207</b>	<b>\$ 51,021</b>

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNCTION  
 COMPARISON BUDGET OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2007

	GARBAGE DISTRICT #1				
	ACTUAL 2007 BALANCE	ADJUSTED BUDGET TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	UNRECORDED REVENUES (UNAPPORTABLE)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 142,382	\$ 0	\$ 142,382	\$ 142,000	\$ 382
Taxes	0	0	0	0	0
	142,382	0	142,382	142,000	382
<b>Intergovernmental</b>					
Public Transportation Fund	0	0	0	0	0
State revenue sharing	5,040	0	5,040	5,040	0
Other	0	0	0	0	0
	5,040	0	5,040	5,040	0
<b>Charges for services</b>	107,000	0	107,000	100,000	7,000
<b>Interest income</b>	10,004	0	10,004	10,770	1,770
<b>Miscellaneous</b>	0	0	0	0	0
<b>TOTAL REVENUES</b>	249,426	0	249,426	257,810	8,400
<b>Other financing source</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	249,426	0	249,426	257,810	8,400
<b>Expenditures</b>					
<b>Current</b>					
Personnel Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	100,000	1,000	100,000	100,000	10,000
Printing	0	0	0	0	0
Other	0	0	0	0	0
Communications	0	0	0	0	0
Capital outlay	0	0	0	10,000	10,000
<b>TOTAL EXPENDITURES</b>	100,000	1,000	100,000	110,000	10,000
<b>Other financing uses</b>					
Operating transfers out	75,000	0	75,000	75,000	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	175,000	1,000	175,000	185,000	10,000
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	40,000	(1,000)	40,000	(27,190)	10,400
<b>Fund balance - deficit (beginning of year)</b>	241,000	0,000	241,000	240,000	0
Revenue equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	\$ 281,000	\$ 1,000	\$ 281,000	\$ 212,810	\$ 10,400

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC WORKS FUND  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED

Year Ended December 31, 2002

	LAKE'S DIVISION				
	BUDGETARY BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	BALANCE, FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State	0	0	0	0	0
Intergovernmental					
Federal Transportation Fund	0	0	0	0	0
State revenue sharing	0	0	0	0	0
OTW	0	0	0	0	0
Charges for services	0	0	0	0	0
Interest income	0	0	0	0	0
Miscellaneous	10	0	10	0	10
<b>TOTAL REVENUES</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>10</b>
<b>Other financing sources</b>					
Operating transfers in	3,770,475	0	3,770,475	3,801,475	(31,000)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>3,770,485</b>	<b>0</b>	<b>3,770,485</b>	<b>3,801,475</b>	<b>(31,000)</b>
<b>Expenditures</b>					
<b>Current</b>					
Physical Services					
Salaries	\$9,811	0	\$9,811	\$9,398	\$413
Employee benefits	13,628	0	13,628	14,523	(895)
Supplies	1,345	0	1,345	1,783	(438)
Printed Services					
Publication and materials	5,241,088	170,001	5,411,089	5,580,084	(169,000)
Property	0	0	0	0	0
Other	4,743	0	4,743	5,560	(817)
General expenses	\$8,081	(202)	\$7,879	\$7,545	\$334
Expire money	3,787	0	3,787	3,448	\$339
<b>TOTAL EXPENDITURES</b>	<b>5,254,703</b>	<b>170,001</b>	<b>5,424,704</b>	<b>5,600,063</b>	<b>(20,000)</b>
<b>Other financing items</b>					
Operating transfers out	0	0	0	0	0
<b>Total (change) with net fund and other financing (use)</b>	<b>3,585,782</b>	<b>170,001</b>	<b>3,755,783</b>	<b>3,600,063</b>	<b>20,000</b>
<b>Change (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>171,306</b>	<b>(70,000)</b>	<b>101,306</b>	<b>101</b>	<b>10</b>
<b>Fund balance (deficit) beginning of year</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Residual equity transfer</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>End of year</b>	<b>\$ (88,694)</b>	<b>\$ (88,694)</b>	<b>\$ 101,306</b>	<b>\$ 101</b>	<b>\$ 10</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

GENERAL GOVERNMENT FUNDS - FUND FINANCIAL STATEMENTS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2007

	CONSOLIDATED FINANCIAL STATEMENT				
	BY THE GOV'T BASE	ADJUSTMENTS TO BUDGETARY BASE	ACTUAL BY BUDGETARY BASE	BUDGET	VARIANCE, FUNDABLE (UNAVAILABLE)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 1,087,663	\$ 0	\$ 1,087,663	\$ 1,000,000	\$ 87,663
Sales	3,000,000	0	3,000,000	3,000,000	0
	4,087,663	0	4,087,663	4,000,000	87,663
<b>Intergovernmental</b>					
Federal Transportation Fund	0	0	0	0	0
State without sharing	84,071	0	84,071	84,071	0
Other	0	0	0	25,000	(25,000)
	84,071	0	84,071	109,071	(25,000)
<b>Grants for services</b>	0	0	0	0	0
<b>Interest income</b>	70,000	0	70,000	20,000	50,000
<b>Miscellaneous</b>	40,073	0	40,073	700	39,373
<b>TOTAL REVENUES</b>	4,281,807	0	4,281,807	4,095,000	186,807
<b>Other financing sources</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	4,281,807	0	4,281,807	4,095,000	186,807
<b>Expenditures</b>					
<b>Current</b>					
<b>Personnel Services</b>					
Salaries	1,148,000	0	1,148,000	1,000,000	148,000
Employee benefits	265,744	176	265,920	234,107	31,813
Supplies	103,400	168,769	272,169	200,100	72,069
<b>Professional Services</b>					
Professional and technical	804,100	400,000	1,204,100	800,000	404,100
Printing	750,000	50,000	800,000	810,000	(10,000)
Other	400,700	0	400,700	500,000	(99,300)
Contract expenses	1,115	2,000	3,115	37,000	(33,885)
Capital outlay	54,000	20,000	74,000	70,000	4,000
<b>TOTAL EXPENDITURES</b>	3,685,949	64,765	3,750,714	4,007,107	743,607
<b>Other financing uses</b>					
Operating transfers out	238,000	0	238,000	238,000	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	3,923,949	64,765	3,985,714	4,245,107	(263,393)
<b>Excess (deficiency) of revenues and other sources over expenditures including uses</b>	457,858	35,235	493,093	(150,107)	643,200
<b>Fund balance (debit) beginning of year</b>	70,000	60,000	130,000	100,000	30,000
<b>Residual equity transfer</b>	44,000	0	44,000	0	44,000
<b>(END OF YEAR)</b>	\$ 536,858	\$ 95,235	\$ 632,093	\$ 85,893	\$ 546,200

(Continued)

GENERAL REVENUE FUNDS - PUBLIC WORKS FUNCTION  
 COMPARING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES BY FUND BALANCES - CONTINUED

Year Ended December 31, 1997

	FUND BUDGET (EXPENDITURE) DISTRICT				
	NOTAL BUDGET BALANCE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE (and unfavorable)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 5,071,007	\$ 0	\$ 5,071,007	\$ 4,800,789	\$ 270,218
	1,800,000	0	1,800,000	1,800,000	0
	6,871,007	0	6,871,007	6,600,789	270,218
<b>Intergovernmental</b>					
Fuel Tax Transportation Fund	0	0	0	0	0
State revenue sharing	624,217	0	624,217	624,217	0
Other	0	0	0	0	0
	624,217	0	624,217	624,217	0
<b>Charges for services</b>	0	0	0	0	0
<b>Interest income</b>	228,894	0	228,894	112,840	116,054
<b>Miscellaneous</b>	208,885	0	208,885	71,000	137,885
<b>TOTAL REVENUES</b>	7,892,711	0	7,892,711	7,548,846	343,865
<b>Other financing sources</b>	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	7,892,711	0	7,892,711	7,548,846	343,865
<b>Expenditures</b>					
<b>Current</b>					
Personnel services					
Salaries	1,666,476	0	1,666,476	1,661,744	4,732
Employee benefits	326,480	0	326,480	327,727	(1,247)
Supplies	677,700	7,000,000	401,443	687,779	100,339
Professional services					
Professional and technical	1,780,858	(80,360)	1,700,498	1,808,808	108,310
Property	838,407	(80,360)	758,047	800,889	42,842
Other	748,288	1,700	750,013	800,800	50,787
Contract expenses	200	(1,400)	1,000	1,379	(379)
Capital outlay	380,000	(2,000)	378,000	349,000	29,000
<b>TOTAL EXPENDITURES</b>	6,509,209	(80,360)	6,428,849	7,399,959	966,110
<b>Other financing uses</b>					
Operating transfers out	260,000	0	260,000	260,000	0
<b>TOTAL (EXPENDITURES AND OTHER FINANCING USES)</b>	6,769,209	(80,360)	6,688,849	7,659,959	971,110
<b>Excess (deficiency) of revenues and other financing sources expenditures and other uses</b>	1,123,502	79,940	1,203,442	(1,111,113)	92,329
<b>Fund balance (initial) beginning of year</b>	1,099,200	(160,000)	939,200	939,200	0
Reclassification transfer	0	0	0	0	0
<b>END-OF-YEAR</b>	\$ 1,199,200	\$ 639,200	\$ 1,838,400	\$ 1,878,300	\$ 39,900

(Continued)

**JEFFERSON PARISH, LOUISIANA**

**ACTUAL REVENUE FUNDS - PUBLIC WORKS FUNCTION  
(CONTINUING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - CONTINUED)**

Year Ended December 31, 1987

	ORANGE DISTRICT #1				
	ACTUAL GAAP BASED	ADJUSTMENT TO BUDGETARY BASED	ACTUAL OR BUDGETARY BASED	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
Ad valorem	\$ 208,938	\$ 0	\$ 208,938	\$ 201,000	\$ 7,938
Sales	1,813,799	0	1,813,799	1,813,799	0
	2,022,737	0	2,022,737	2,014,799	7,938
Intergovernmental					
Federal Transportation Fund	0	0	0	0	0
State revenue sharing	63,311	0	63,311	63,311	0
Grant	9,588	0	9,588	9,588	0
	72,899	0	72,899	72,899	0
Charges for services	0	0	0	0	0
Interest income	70,085	0	70,085	62,588	7,497
Maintenance	29,880	0	29,880	500	29,380
<b>TOTAL REVENUES</b>	<b>2,173,238</b>	<b>0</b>	<b>2,173,238</b>	<b>2,080,973</b>	<b>92,265</b>
Other than Revenues Transferring balances-in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FUNDING SOURCES</b>	<b>2,173,238</b>	<b>0</b>	<b>2,173,238</b>	<b>2,080,973</b>	<b>92,265</b>
<b>Expenditures</b>					
Current					
Personal services					
Salaries	746,298	0	746,298	750,899	(4,601)
Employee benefits	278,023	94	278,117	280,000	(1,883)
Supplies	150,041	(8,808)	141,233	148,725	7,492
Professional services					
Professional and technical	304,448	(29,375)	275,073	484,024	(208,951)
Property	150,000	(245)	149,755	361,400	(211,645)
Misc.	286,048	0	286,048	379,179	(93,131)
Capital expenses	0	0	0	500	(500)
Capitalizing	200,000	(2,200)	197,800	478,000	(280,200)
<b>TOTAL EXPENDITURES</b>	<b>2,143,818</b>	<b>(28,684)</b>	<b>2,115,134</b>	<b>2,384,728</b>	<b>(269,594)</b>
Other than Expenditures Operating balances-out	280,000	0	280,000	280,000	0
<b>TOTAL EXPENDITURES AND OTHER FUNDING USES</b>	<b>2,423,818</b>	<b>(28,684)</b>	<b>2,395,134</b>	<b>2,664,728</b>	<b>(269,594)</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	273,073	28,684	301,757	(248,107)	549,864
Fund balances (initial) beginning of year	638,434	(23,835)	614,600	614,788	0
Net other equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 916,547</b>	<b>\$ 4,849</b>	<b>\$ 921,396</b>	<b>\$ 366,681</b>	<b>\$ 554,715</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND FINANCIAL STATEMENTS - CONTINUED

Year Ended December 31, 1997

	GRASSIE PUMP STATIONS					
	ACTUAL GAAR BASED	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (OR UNFAVORABLE)	
<b>Revenues</b>						
<b>Taxes</b>						
All taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	9,894,000	0	9,894,000	9,894,000	0	94,880
	9,894,000	0	9,894,000	9,894,000		94,880
<b>Intergovernmental</b>						
Police Transportation Fund	0	0	0	0	0	0
State revenue sharing	0	0	0	0	0	0
Other	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Charges for services</b>	0	0	0	0	0	0
<b>Interest income</b>	2,700	0	2,700	90,700	(88,000)	20,488
<b>Miscellaneous</b>	40,000	0	40,000	34,800	5,200	30,647
<b>TOTAL REVENUES</b>	9,936,700	0	9,936,700	9,919,500	17,200	150,708
<b>Other financing sources</b>						
Operating transfers in	0	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	9,936,700	0	9,936,700	9,919,500	17,200	150,708
<b>Expenditures</b>						
<b>Personnel Services</b>						
Salaries	3,140,400	0	3,140,400	3,140,000	400	37,130
Employee benefits	600,700	0	600,700	600,400	300	58,200
Fees/dues	888,000	(40,000)	848,000	700,000	148,000	138,400
<b>Purchased Services</b>						
Professional and technical	2,100,000	(200,000)	1,900,000	1,910,000	(10,000)	50,200
Property	600,000	(20,000)	580,000	1,000,000	(420,000)	60,000
Other	487,400	0	487,400	557,000	(70,000)	30,200
<b>Capital expenses</b>	1,200	(200)	1,000	1,400	(400)	0
<b>Capitalizing</b>	27,200	(20,000)	7,200	200,000	(192,800)	77,200
<b>TOTAL EXPENDITURES</b>	5,635,000	(402,000)	5,233,000	5,990,000	(757,000)	300,000
<b>Other financing uses</b>						
Operating transfers out	2,600,000	0	2,600,000	2,600,000	0	0
<b>TOTAL OTHER DEBITALS AND OTHER FINANCING USES</b>	2,600,000	0	2,600,000	2,600,000	0	0
<b>Excess (shortfall) of revenues and other resources over expenditures and other uses</b>	(1,900,000)	400,000	(1,500,000)	(2,000,000)	500,000	800,000
<b>Fund balance (deficit) Beginning of year</b>	2,600,000	(50,000)	2,550,000	2,600,000	(50,000)	0
<b>Positive equity transfer</b>	0	0	0	0	0	0
<b>END OF YEAR</b>	\$ 700,000	\$ 0	\$ 700,000	\$ 600,000	\$ 100,000	\$ 800,000

(Continued)

**JEFFERSON PARISH, LOUISIANA**  
**SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNCTION**  
**COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CONTINUED**

Year Ended December 31, 1997

	TOTAL - PUBLIC WORKS FUNCTION				
	ACTUAL GAAP BASE	ACCOUNTS TO BUDGETARY BASE	ACTUAL, OR BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 55,993,475	\$ 0	\$ 55,993,475	\$ 55,993,499	\$ (24,024)
Sales	25,473,394	0	25,473,394	25,466,019	7,375
	<u>81,466,869</u>	<u>0</u>	<u>81,466,869</u>	<u>81,459,518</u>	<u>7,350</u>
<b>Intergovernmental</b>					
Public Transportation Fund	1,595,144	0	1,595,144	1,595,629	(485)
State maintenance	1,497,314	0	1,497,314	1,497,314	0
State	35,498	0	35,498	114,000	(78,502)
Other	3,235,114	0	3,235,114	2,804,087	431,027
	<u>7,363,170</u>	<u>0</u>	<u>7,363,170</u>	<u>7,806,030</u>	<u>(442,860)</u>
<b>Charges for services</b>	7,854,134	0	7,854,134	7,854,263	(129)
<b>Interest income</b>	1,085,323	0	1,085,323	889,395	195,928
<b>Miscellaneous</b>	493,475	0	493,475	126,285	367,190
	<u>10,476,032</u>	<u>0</u>	<u>10,476,032</u>	<u>9,970,013</u>	<u>506,019</u>
<b>TOTAL REVENUES</b>	<u>91,942,901</u>	<u>0</u>	<u>91,942,901</u>	<u>91,349,630</u>	<u>593,271</u>
<b>Other financing sources</b>					
County bonds	7,351,642	0	7,351,642	7,351,713	(71)
	<u>7,351,642</u>	<u>0</u>	<u>7,351,642</u>	<u>7,351,713</u>	<u>(71)</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>99,294,543</u>	<u>0</u>	<u>99,294,543</u>	<u>98,701,343</u>	<u>593,200</u>
<b>Expenditures</b>					
<b>Current</b>					
Police services					
Salaries	11,547,388	0	11,547,378	11,549,484	(2,096)
Employee benefits	3,885,335	1,291	3,886,626	3,873,224	13,402
Supplies	2,794,955	(92,949)	2,692,006	2,697,465	(5,459)
Purchased services					
Professional and technical	28,827,420	248,887	29,076,307	27,827,294	1,249,013
Printing	8,882,881	(20,889)	8,862,000	8,824,880	37,120
Other	4,271,775	4,751	4,276,526	4,387,320	(110,794)
General expenses	543,425	2,225	545,650	492,544	53,106
Capital outlay	1,759,871	(28,200)	1,731,671	1,737,778	(6,107)
	<u>58,228,630</u>	<u>29,779</u>	<u>58,258,409</u>	<u>58,902,820</u>	<u>(644,411)</u>
<b>Other financing uses</b>					
County operations	11,544,428	0	11,544,428	11,538,954	5,474
	<u>11,544,428</u>	<u>0</u>	<u>11,544,428</u>	<u>11,538,954</u>	<u>5,474</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>69,793,058</u>	<u>29,779</u>	<u>69,822,826</u>	<u>70,441,774</u>	<u>(618,948)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>2,991,485</u>	<u>(29,779)</u>	<u>2,961,706</u>	<u>(1,842,544)</u>	<u>4,804,250</u>
<b>Fund balance (deficit) beginning of year</b>	<u>11,994,885</u>	<u>1,841,194</u>	<u>10,253,691</u>	<u>11,236,189</u>	<u>(982,498)</u>
<b>Residual equity transfer</b>	<u>44,843</u>	<u>0</u>	<u>44,843</u>	<u>0</u>	<u>44,843</u>
<b>END OF YEAR</b>	<u>\$ 13,031,163</u>	<u>\$ 1,811,415</u>	<u>\$ 10,298,334</u>	<u>\$ 11,236,189</u>	<u>\$ 1,015,145</u>

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - TRANSIT FUND  
 COMPARING SCHEDULE OF REVENUES, EXPENDITURES AND OTHERS TO THE BALANCED

Year Ended December 31, 1997

	TRANSIT OPERATIONS				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	AS TO ALL OTHERS BASIS	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
Admission	\$ 2,000,078	\$	\$ 2,000,078	\$ 1,400,000	\$ 600,078
Intergovernmental					
Grant grants	807,790	0	807,790	807,790	0.000
Public Transportation Fund	897,000	0	897,000	890,011	6,989
	1,704,790	0	1,704,790	1,712,591	(7,801)
Interest income	100,000	0	100,000	100,000	0.000
Miscellaneous	18,400	0	18,400	18,000	400
<b>TOTAL REVENUES</b>	<b>4,610,568</b>	<b>0</b>	<b>4,610,568</b>	<b>4,200,800</b>	<b>409,768</b>
Other financing sources					
Operating transfers in	30,000	0	30,000	30,000	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>4,640,568</b>	<b>0</b>	<b>4,640,568</b>	<b>4,260,800</b>	<b>379,768</b>
<b>Expenditures</b>					
Current					
Salaries	87,000	0	87,000	100,000	(13,000)
Employee benefits	14,800	0	14,800	22,700	(7,900)
Supplies	3,000	(700)	2,300	15,000	(12,700)
Postretirement benefits					
Postretirement and related	3,000,000	(88,000)	2,912,000	4,070,000	(1,158,000)
Property	210,000	20,000	230,000	277,500	(47,500)
Other	103,414	80	103,494	180,000	(76,506)
Contract expenses	1,100	(280)	820	0,000	820
Capital outlay	80	(80)	0	1,000	(920)
<b>TOTAL EXPENDITURES</b>	<b>4,270,004</b>	<b>(217,000)</b>	<b>4,053,004</b>	<b>5,447,100</b>	<b>(1,394,096)</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>4,270,004</b>	<b>(217,000)</b>	<b>4,053,004</b>	<b>5,447,100</b>	<b>(1,394,096)</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 370,564	(\$ 217,000)	\$ 153,564	(\$ 2,000,000)	\$ 1,746,464
Transfers (to/from)					
Beginning of year	1,764,750	300,000	1,064,750	1,064,750	0
<b>END OF YEAR</b>	<b>\$ 1,895,314</b>	<b>\$ 583,000</b>	<b>\$ 1,312,314</b>	<b>\$ 484,750</b>	<b>\$ 1,312,314</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUND - TRANSIT FUND  
COMPARING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED

Year Ended December 31, 2007

	TRANSIT - ELDERLY AND IMPAIRED				
	ACTUAL GAAP 2007	ADJUSTMENT TO BUDGETARY BASE	ACTUAL, OR BUDGETARY BASE	BUDGET	Variance, Favorable/ Unfavorable
<b>Revenues</b>					
Taxes					
Ad valorem	\$ 1,200,000	\$ 0	\$ 1,200,000	\$ 1,200,740	\$ (740)
Intergovernmental					
Federal grants	20,074	0	20,074	50,000	(29,926)
Parish Transportation Fund	20,074	0	20,074	50,000	(29,926)
Interest income	67,787	0	67,787	70,000	(2,213)
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,207,935</b>	<b>0</b>	<b>1,207,935</b>	<b>1,370,740</b>	<b>(162,805)</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,207,935</b>	<b>0</b>	<b>1,207,935</b>	<b>1,370,740</b>	<b>(162,805)</b>
<b>Expenditures</b>					
Current					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Fuel/油	0	0	0	2,500	2,500
Purchased services					
Professional and technical	1,200,000	(1,800)	1,198,200	1,670,000	(471,800)
Property	0	0	0	207	207
Other	0	0	0	10,000	10,000
General expenses	0	0	0	2,000	2,000
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,200,000</b>	<b>(1,800)</b>	<b>1,198,200</b>	<b>1,684,707</b>	<b>(486,507)</b>
Other financing uses					
Operating transfers out	70,935	0	70,935	70,935	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,270,935</b>	<b>(1,800)</b>	<b>1,269,135</b>	<b>1,755,642</b>	<b>(486,507)</b>
Excess (deficiency) of revenues and other financing sources expenditures and other uses	27,000	1,800	28,800	(374,902)	(346,102)
Functional deficit beginning of year	500,000	0	500,000	500,000	0
<b>END OF YEAR</b>	<b>\$ 527,000</b>	<b>\$ 1,800</b>	<b>\$ 528,800</b>	<b>\$ 125,098</b>	<b>\$ 403,702</b>

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - TRANSIT FUNCTION  
 COMPARISON SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended/December 31, 2017

	TOTAL - TRANSIT FUNCTION				
	2016-17 BUDGET \$454	ADJUSTMENT TO BUDGET \$454	ACTUAL 2017 BUDGETARY \$454	2016-17 \$454	VARIANCE, Favorable (unfavorable)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 3,025,140	\$ 0	3,022,140	3,000,000	100,000
<b>Intergovernmental</b>					
Federal grants	949,000	0	949,000	911,500	37,500
Fresh Transportation Fund	897,000	0	897,000	890,000	8,000
	1,846,000	0	1,846,000	1,799,500	46,500
Interest income	100,000	0	100,000	200,000	(100,000)
Miscellaneous	15,000	0	14,000	15,000	(1,000)
<b>TOTAL REVENUES</b>	5,877,140	0	5,981,140	5,016,000	965,140
<b>Other financing sources</b>					
Operating transfers in	20,000	0	20,000	20,000	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	5,897,140	0	5,999,140	5,036,000	965,140
<b>Expenditures</b>					
<b>Current</b>					
Salaries	57,000	0	57,000	50,000	7,000
Employee benefits	14,000	0	14,000	10,000	4,000
Supplies	7,000	(100)	7,000	10,000	(3,000)
Purchased Services					
Professional and contract/	4,000,000	294,000	5,271,500	5,451,000	1,800,000
Property	210,000	20,000	240,000	271,000	(30,000)
Other	107,000	100	107,000	100,000	7,000
Capital expenses	1,000	(300)	1,000	10,000	(9,000)
Capital outlay	900	(2,000)	0	1,000	(1,000)
<b>TOTAL EXPENDITURES</b>	5,476,900	293,800	5,769,500	7,342,000	1,264,500
<b>Other financing uses</b>					
Operating transfers out	20,000	0	20,000	20,000	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	5,496,900	293,800	5,789,500	7,362,000	1,264,500
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	399,240	(293,800)	30,140	(1,226,000)	1,400,000
<b>Fund balance (deficit)</b>					
Beginning of year	1,873,400	309,700	2,060,100	2,060,100	0
<b>END OF YEAR</b>	\$ 2,272,640	\$ 0	2,090,240	\$ 1,834,100	\$ 1,400,000

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - HEALTH & POLICE FUNCTION  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended December 31, 2007

	ANNUAL BUDGET				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL OR BUDGETARY BASIS	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
All revenue	\$ 900,717	\$ 0	\$ 900,717	\$ 900,908	\$ 191
State	0	0	0	0	0
	900,717	0	900,717	900,908	\$ 191
Intergovernmental					
State revenue sharing	107,000	0	107,000	107,000	0
Other	0	0	0	0	0
	107,000	0	107,000	107,000	0
Charges for services	258,279	0	258,279	260,000	(\$1,721)
Miscellaneous	57,700	0	57,700	50,115	7,585
Miscellaneous	5,820	0	5,820	0	5,820
<b>TOTAL REVENUES</b>	<b>1,389,800</b>	<b>0</b>	<b>1,389,800</b>	<b>1,328,024</b>	<b>61,776</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,389,800</b>	<b>0</b>	<b>1,389,800</b>	<b>1,328,024</b>	<b>61,776</b>
<b>Expenditures</b>					
Current					
Personal Services					
Services	774,826	0	774,826	770,138	4,688
Employee benefits	188,700	0	188,700	188,824	(\$124)
Supplies	180,287	(\$2,000)	178,287	180,438	(\$2,151)
Professional Services					
Professional and technical	114,880	0	114,880	114,880	0
Property	124,414	0	124,414	117,000	7,414
Other	62,814	0	62,814	64,204	(\$1,390)
Contingencies	0	0	0	0	0
Capital outlay	11,278	0	11,278	10,100	1,178
<b>TOTAL EXPENDITURES</b>	<b>1,429,405</b>	<b>(\$2,000)</b>	<b>1,427,405</b>	<b>1,409,680</b>	<b>19,725</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,429,405</b>	<b>(\$2,000)</b>	<b>1,427,405</b>	<b>1,409,680</b>	<b>19,725</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(\$1,718)	\$0	(\$1,718)	(\$1,718)	\$0
Fund balance (initial) beginning of year	102,140	1,201	103,341	103,341	0
<b>END OF YEAR</b>	<b>\$ 100,422</b>	<b>\$ 1,201</b>	<b>\$ 101,623</b>	<b>\$ 101,623</b>	<b>\$ 0</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - RENT TO A WELFARE FUNCTION  
SYSTEMS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2007

	AMOUNT IN DOLLARS					
	ACTUAL OR GAAP BASE	AMOUNT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARANCE- FAVORABLE (OR UNFAVORABLE)	
<b>Revenues</b>						
Taxes						
All revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Sales	0	0	0	0	0	
	0	0	0	0	0	
Intergovernmental						
State revenue sharing	0	0	0	0	0	
Other	0	0	0	0	0	
	0	0	0	0	0	
Charges for services	1,000,041	0	1,000,041	1,010,000	(9,959)	
Interest income	1,071	0	1,071	0	1,071	
Miscellaneous	0	0	0	0	0	
<b>TOTAL REVENUES</b>	<b>1,001,112</b>	<b>0</b>	<b>1,001,112</b>	<b>1,010,000</b>	<b>(8,888)</b>	
Other financing resources						
Operating transfers in	0	0	0	0	0	
<b>TOTAL REVENUES AND OTHER FINANCING RESOURCES</b>	<b>1,001,112</b>	<b>0</b>	<b>1,001,112</b>	<b>1,010,000</b>	<b>(8,888)</b>	
<b>Expenditures</b>						
Current						
Personal services	0	0	0	0	0	
Salaries	0	0	0	0	0	
Employee benefits	0	0	0	0	0	
Supplies	0	0	0	0	0	
Purchased services	1,004,718	0	1,004,718	1,022,757	(18,039)	
Professional and technical	0	0	0	0	0	
Property	0	0	0	0	0	
Other	0	0	0	0	0	
General expenses	0	0	0	0	0	
Capital outlay	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>1,004,718</b>	<b>0</b>	<b>1,004,718</b>	<b>1,022,757</b>	<b>(18,039)</b>	
Other financing uses						
Operating transfers out	0	0	0	0	0	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,004,718</b>	<b>0</b>	<b>1,004,718</b>	<b>1,022,757</b>	<b>(18,039)</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(3,606)	0	(3,606)	(22,757)	19,151	
Synchroplan deficit beginning of year	30,201	0	34,807	34,807	0	
<b>END OF YEAR</b>	<b>\$ 26,595</b>	<b>\$ 0</b>	<b>\$ 21,201</b>	<b>\$ 12,050</b>	<b>\$ 9,151</b>	

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - HEALTH & WELFARE FUNCTION  
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2007

	HEALTH FUNDS				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGET BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	UNFUNDED EXPENDITURE AVAILABLE
<b>Revenues</b>					
Total					
Admission fees	\$ 1,043,763	\$ 0	\$ 1,043,763	\$ 871,797	\$ 169,966
Sales	0	0	0	0	0
Intergovernmental	1,043,763	0	1,043,763	871,797	169,966
State revenue sharing	147,548	0	147,548	147,548	0
Other	0	0	0	0	0
Charges for services	0	0	0	0	0
Interest income	83,747	0	83,747	43,708	40,039
Miscellaneous	7,771	0	7,771	0	7,771
<b>TOTAL REVENUES</b>	<b>1,283,832</b>	<b>0</b>	<b>1,283,832</b>	<b>1,965,152</b>	<b>85,752</b>
Other financing source					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,283,832</b>	<b>0</b>	<b>1,283,832</b>	<b>1,965,152</b>	<b>85,752</b>
<b>Expenditures</b>					
Total					
Current					
Personal Services					
Salaries	54,028	0	54,028	87,500	13,472
Employee benefits	7,276	0	7,276	15,228	7,952
Supplies	65,848	(3,828)	10,887	26,208	11,939
Professional Services					
Professional and technical	486,288	(2,618)	483,670	471,322	15,348
Property	304,478	(38,708)	187,770	78,588	109,182
Other	7,882	18	7,900	18,550	2,652
Overhead expenses	0	0	0	0	0
Capital outlay	10,847	(18,347)	0	47,808	(47,808)
<b>TOTAL EXPENDITURE (a)(1)</b>	<b>706,149</b>	<b>(53,576)</b>	<b>702,573</b>	<b>1,499,466</b>	<b>200,000</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCIAL USES</b>	<b>706,149</b>	<b>(53,576)</b>	<b>702,573</b>	<b>1,499,466</b>	<b>200,000</b>
Excess (deficiency) of resources and other sources over expenditures and other uses	577,683	83,576	581,259	500,500	159,991
Fund balance ( deficit ) beginning of year	348,391	(8,482)	356,713	356,713	0
<b>END OF YEAR</b>	<b>\$ 1,026,274</b>	<b>\$ 75,094</b>	<b>\$ 1,001,368</b>	<b>\$ 867,213</b>	<b>\$ 159,991</b>

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - HEALTH & WELFARE FUNCTION  
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2007

	HUMAN SERVICES AUTHORITY					
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	TOTAL ON BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)	
<b>Revenues</b>						
Taxes						
Ad valorem	\$ 84,000	\$ 0	\$ 84,000	\$ 84,076	\$ 76	
Sales	0	0	0	0	0	
	84,000	0	84,000	84,076	76	
Intergovernmental						
State revenue sharing	127,000	0	127,000	127,000	0	
Other	0	0	0	0	0	
	127,000	0	127,000	127,000	0	
Charges for services	0	0	0	0	0	
Interest income	36,270	0	36,270	36,004	266	
Miscellaneous	0	0	0	0	0	
<b>TOTAL REVENUES</b>	<b>247,270</b>	<b>0</b>	<b>247,270</b>	<b>247,080</b>	<b>190</b>	
Other financing source						
Operating transfers in	0	0	0	0	0	
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>247,270</b>	<b>0</b>	<b>247,270</b>	<b>247,080</b>	<b>190</b>	
<b>Expenditures</b>						
Current						
Personal Services						
Salaries	0	0	0	0	0	
Employee benefits	0	0	0	0	0	
Supplies	0	0	0	0	0	
Purchased Services						
Professional and technical	1,136,439	0	1,136,439	1,136,076	363	
Printing	0	0	0	0	0	
Other	1,424	0	1,424	1,424	0	
Commodities	0	0	0	0	0	
Capital outlay	0	0	0	0	0	
	1,137,863	0	1,137,863	1,138,500	637	
Other financing use						
Operating transfers out	0	0	0	0	0	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,137,863</b>	<b>0</b>	<b>1,137,863</b>	<b>1,138,500</b>	<b>637</b>	
Excess (shortage) of revenues and other sources over expenditures and other uses	119,407	0	119,407	108,580	10,827	
Fund balance (deficit) Beginning of year	76,644	0	76,644	76,644	0	
<b>END OF YEAR</b>	<b>\$ 196,051</b>	<b>\$ 0</b>	<b>\$ 196,051</b>	<b>\$ 185,224</b>	<b>\$ 10,827</b>	

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - HEALTH & WELFARE FUNCTION  
Comparison of Actuals, Expenditures and Changes in Fund Balances - (Continued)

Year Ended December 31, 2017

Revenue	TOTAL - HEALTH & WELFARE FUNCTION				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	BUDGET, OR BUDGETARY BASE	BUDGET	VARIANCE - FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
Admissions	\$ 2,884,000	\$ 0	\$ 2,884,000	\$ 2,760,200	\$ 123,799
Fees	0	0	0	0	0
	2,884,000	0	2,884,000	2,760,200	123,799
Intergovernmental					
State revenue sharing	421,000	0	421,000	421,000	0
Other	0	0	0	0	0
	421,000	0	421,000	421,000	0
Charges for services	1,200,041	0	1,200,041	1,200,000	40,041
Unused funds	126,000	0	126,000	88,400	37,600
Miscellaneous	16,000	0	16,000	0	16,000
<b>TOTAL REVENUES</b>	<b>4,707,041</b>	<b>0</b>	<b>4,707,041</b>	<b>4,669,600</b>	<b>37,441</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>4,707,041</b>	<b>0</b>	<b>4,707,041</b>	<b>4,669,600</b>	<b>37,441</b>
<b>Expenditures</b>					
Current					
Personnel Services					
Salaries	875,650	0	875,650	862,000	13,650
Benefits	188,675	0	188,675	200,243	(11,568)
Expenses	118,250	(6,200)	112,050	126,400	(14,350)
Personnel Supplies					
Professional professional	2,718,500	(6,000)	2,712,500	2,718,000	45,000
Property	107,900	(2,000)	105,900	88,000	17,900
Other	9,000	(500)	8,500	9,000	(500)
General expenses	0	0	0	0	0
Capital outlay	81,000	(18,200)	62,800	100,000	(37,200)
<b>TOTAL EXPENDITURES</b>	<b>4,829,975</b>	<b>(16,400)</b>	<b>4,775,800</b>	<b>4,864,600</b>	<b>(88,800)</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>4,829,975</b>	<b>(16,400)</b>	<b>4,775,800</b>	<b>4,864,600</b>	<b>(88,800)</b>
Transfers (payments) of revenues and other sources not expenditures and other uses	300,000	0	300,000	(111,070)	411,070
Fund balances (deficit) beginning of year	350,000	(6,200)	704,800	704,800	0
<b>END OF YEAR</b>	<b>\$ 1,028,025</b>	<b>\$ (6,200)</b>	<b>\$ 1,285,200</b>	<b>\$ 283,230</b>	<b>\$ 801,970</b>

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - GAS TURBINE & REGULATION FUNCTIONS  
COMBINED BALANCE SHEET OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended December 31, 2007

JEFFERSON PARISH COMMISSIONER PLANNING DISTRICT

	ACTUAL 2007 BALANCE	ADJUSTMENT TO BUDGETARY BASELINE	ACTUAL ON BUDGETARY BASELINE	BUDGET	DIFFERENCE- BY FUNDING (UNAVAILABLE)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 6,172,410	\$ 0	\$ 6,172,410	\$ 5,994,555	\$ 177,855
Hotel occupancy tax	0	0	0	0	0
	<u>6,172,410</u>	<u>0</u>	<u>6,172,410</u>	<u>5,994,555</u>	<u>177,855</u>
<b>Grants and permits</b>	0	0	0	0	0
<b>Intergovernmental</b>					
State revenue sharing	174,543	0	174,543	174,543	0
Other	0	0	0	0	0
	<u>174,543</u>	<u>0</u>	<u>174,543</u>	<u>174,543</u>	<u>0</u>
<b>Charges for services</b>					
Service and retirement fees	594,503	0	594,503	594,503	15,500
Printing fees and commissions	0	0	0	0	0
	<u>594,503</u>	<u>0</u>	<u>594,503</u>	<u>594,503</u>	<u>15,500</u>
<b>Fees and Permits</b>	0	0	0	0	0
<b>Investment</b>	361,794	0	361,794	371,388	9,594
<b>Miscellaneous</b>	78,828	0	78,828	88,800	49,972
<b>TOTAL REVENUES</b>	<u>7,397,274</u>	<u>0</u>	<u>7,397,274</u>	<u>7,039,791</u>	<u>357,483</u>
<b>Other financing sources</b>					
Operating transfers in	10,000	100,000	110,000	110,000	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>7,397,274</u>	<u>100,000</u>	<u>7,497,274</u>	<u>7,149,791</u>	<u>347,483</u>
<b>Expenditures</b>					
<b>General</b>					
Personal Services					
Salaries	3,458,274	0	3,458,274	3,223,868	234,406
Employed benefits	562,818	88	562,906	792,373	(229,467)
Travel	523,250	(71,588)	451,662	571,599	(119,937)
Post-employment benefits					
Professional and technical	204,288	(1,722)	202,566	450,594	(247,986)
Printing	478,710	20,796	499,506	551,513	(51,987)
Other	897,894	30	897,924	948,718	(50,794)
General expenses	25,218	(72)	25,146	62,641	(37,493)
Capital outlay	21,737	(2,888)	18,849	628,888	(609,989)
<b>TOTAL EXPENDITURES</b>	<u>6,158,671</u>	<u>(51,274)</u>	<u>6,107,397</u>	<u>7,007,715</u>	<u>109,682</u>
<b>Other financing sources</b>					
Operating transfers out	285,703	0	285,703	285,703	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>6,444,374</u>	<u>(51,274)</u>	<u>6,393,100</u>	<u>7,293,418</u>	<u>(895,934)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>849,224</u>	<u>144,274</u>	<u>993,498</u>	<u>(219,627)</u>	<u>1,213,125</u>
<b>Fund balance (deficit)</b>					
Beginning of year	5,090,794	(291,080)	4,799,714	3,804,828	914,886
Residual equity transfer	0	0	0	0	0
<b>END-OF-YEAR</b>	<u>5,090,794</u>	<u>(291,080)</u>	<u>4,799,714</u>	<u>3,804,828</u>	<u>914,886</u>

(continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - CULTURE & RECREATION FUNCTION  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - (CONTINUED)

Year Ended December 31, 2017

	WEST BARR CONGOLETTES (PLAYGROUND DISTRICT #)				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	BUDGET, OR BUDGETARY BASE	PERCENT	VARIANCE, FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
Ad valorem	\$ 3,207,000	\$ 0	\$ 3,207,000	\$ 3,207,000	\$ 0
Hotel occupancy fee	0	0	0	0	0
	3,207,000	0	3,207,000	3,207,000	0
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	286,000	0	286,000	286,000	0
Other	0	0	0	0	0
	286,000	0	286,000	286,000	0
Charges for services					
Service and incidental fees	1,177,000	0	1,177,000	1,177,000	0
Camping fees and administration	0	0	0	0	0
	1,177,000	0	1,177,000	1,177,000	0
Fees and forfeitures	0	0	0	0	0
Interest income	263,004	0	263,004	263,000	4,000
Miscellaneous	14,821	0	14,821	3,000	1,821
<b>TOTAL REVENUES</b>	<b>5,096,825</b>	<b>0</b>	<b>5,096,825</b>	<b>5,096,825</b>	<b>48,204</b>
Other financing sources					
Operating transfers in	3,000	0	3,000	3,000	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,099,825</b>	<b>0</b>	<b>5,099,825</b>	<b>5,099,825</b>	<b>48,204</b>
<b>Expenditures</b>					
Current					
Personal services					
Salaries	2,447,104	0	2,447,104	2,087,070	360,034
Employee benefits	480,004	88	480,092	413,241	66,851
Supplies	426,000	(4,776)	421,224	421,000	224
Purchased services					
Professional professional	400,000	0	400,000	438,333	(38,333)
Property	480,000	(700)	479,300	395,291	84,009
Other	760,000	(2)	759,998	177,400	582,598
General expenses	100,000	(4,876)	95,124	94,907	2,217
Capital expenditures	127,000	(3,000)	124,000	276,000	(152,000)
<b>TOTAL EXPENDITURES</b>	<b>5,183,108</b>	<b>(67,000)</b>	<b>5,116,108</b>	<b>5,042,000</b>	<b>74,108</b>
Other financing uses					
Operating transfers out	(21,000)	0	(21,000)	(21,000)	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>5,204,108</b>	<b>(67,000)</b>	<b>5,139,108</b>	<b>5,021,000</b>	<b>74,108</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	185,717	25,000	160,717	(56,000)	216,717
Fund balance (deficit) beginning of year	3,348,000	(71,200)	3,276,800	3,276,800	0
Revolving equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 3,433,717</b>	<b>\$ 25,000</b>	<b>\$ 3,458,717</b>	<b>\$ 3,220,800</b>	<b>\$ 237,917</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - CULTURE & RECREATION/FUNCTIONS  
COMPARING GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - (CONTINUED)

Year Ended December 31, 2007

	ALAMO CENTER				
	ACTUAL GAAP 2007	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	CHANGES- REVENUES (EXPENDITURES)
<b>Revenues</b>					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel occupancy tax	0	0	0	0	0
License and permits	0	0	0	0	0
Intergovernmental					
State without sharing	0	0	0	0	0
Other	117,197	0	117,197	120,000	117,197
	117,197	0	117,197	120,000	117,197
Charges for services					
Service not-represented	0	0	0	0	0
Cleaning fees and commission	200,000	0	200,000	200,000	2,000
	200,000	0	200,000	200,000	2,000
Fees and forfeitures	0	0	0	0	0
Interest income	25,708	0	25,708	0,000	18,708
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>443,003</b>	<b>0</b>	<b>443,003</b>	<b>320,000</b>	<b>128,403</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>443,003</b>	<b>0</b>	<b>443,003</b>	<b>320,000</b>	<b>128,403</b>
<b>Expenditures</b>					
Career					
Personal services					
Salaries	101,125	0	101,125	120,120	20,412
Employee benefits	13,043	0	13,043	10,402	2,000
Supplies	13,452	0	13,452	8,071	14,893
Professional/contractors					
Professional/contractors	110,201	714,200	110,001	100,000	43,000
Property	100,000	718,000	50,000	43,700	60,000
Other	40,750	0	40,750	11,489	18,767
Grant income	100	0	100	1,324	1,100
Capital outlay	7,000	0	7,000	21,881	14,100
<b>TOTAL EXPENDITURES</b>	<b>378,027</b>	<b>714,200</b>	<b>264,011</b>	<b>440,178</b>	<b>85,888</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>378,027</b>	<b>714,200</b>	<b>264,011</b>	<b>440,178</b>	<b>85,888</b>
Excess (deficiency) of revenues and other financing uses expenditures and other uses	66,976	0	179,992	(120,178)	224,877
Fund balance (deficit) beginning of year	201,044	7,400	208,044	200,044	0
Revenues/expense transfers	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 268,020</b>	<b>\$ 7,400</b>	<b>\$ 416,036</b>	<b>\$ 380,044</b>	<b>\$ 224,877</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - GAS TAXES & REGISTRATION FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND-BALANCE - CONTINUED

Year Ended December 31, 1997

	PLAYBOY/BOSS DIRECT FEE				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	TOTAL, OR BUDGETARY BASIS	BUDGET	VARIANCE, (FAVORABLE/ UNFAVORABLE)
<b>Revenues</b>					
Taxes					
All others	\$ 200,000	\$ 0	\$ 200,000	\$ 200,440	\$ 7,604
Retail occupancy fee	0	0	0	0	0
	<u>200,000</u>	<u>0</u>	<u>200,000</u>	<u>200,440</u>	<u>7,604</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	18,880	0	18,880	18,880	0
Other	0	0	0	0	0
18,880			18,880	18,880	0
Charges for services					
Services and delegated fees	23,890	0	23,890	19,000	5,890
Carving fees and administration	0	0	0	0	0
	<u>23,890</u>	<u>0</u>	<u>23,890</u>	<u>19,000</u>	<u>5,890</u>
Fees and forfeitures	0	0	0	0	0
Interest income	11,148	0	11,148	10,000	848
Miscellaneous	881	0	881	0	881
<b>TOTAL REVENUES</b>	<b>275,798</b>	<b>0</b>	<b>275,798</b>	<b>260,664</b>	<b>15,134</b>
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>275,798</b>	<b>0</b>	<b>275,798</b>	<b>260,664</b>	<b>15,134</b>
<b>Expenditures</b>					
Current					
Personal Services					
Salaries	81,894	0	81,894	107,400	(25,506)
Employee benefits	14,780	0	14,780	18,147	(3,367)
Supplies	25,891	0	25,894	25,891	5,003
Professional Services					
Professional and technical	28,600	0	28,600	20,000	8,600
Property	28,428	(703)	28,428	20,478	3,000
Other	12,108	2	12,100	12,000	498
General expenses	8,078	(273)	8,701	15,000	(6,299)
Capital outlay	28,788	0	28,788	28,788	0
	<u>214,500</u>	<u>(973)</u>	<u>211,160</u>	<u>117,696</u>	<u>86,448</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>214,500</b>	<b>(973)</b>	<b>211,160</b>	<b>117,696</b>	<b>86,448</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	44,278	973	44,874	(58,032)	98,906
<b>FUNDING SOURCE</b>					
Beginning of year	61,888	(290)	61,888	61,000	0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 128,000</b>	<b>\$ (290)</b>	<b>\$ 128,000</b>	<b>\$ 61,000</b>	<b>\$ 67,000</b>

(Continued)

JEFFERSON HOSPITAL, DURHAM

SPECIAL REVENUE FUNDS - CAPITAL & MAINTENANCE FUNCTIONS  
COMPARING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND-BALANCES - CONTINUED

Year Ended December 31, 1997

	JEFFERSON HOSPITAL FUND #18				
	ACTUAL 1997 BASIC	ADJUSTMENTS BY BUDGET BASE	ACTUAL OR BUDGETARY BASIC	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
Admission	\$ 145,770	\$	\$ 145,770	\$ 145,000	\$ 770
Real-estate-property-tax	0	0	0	0	0
	145,770	0	145,770	145,000	770
Licenses and permits	0	0	0	0	0
Intergovernmental					
Traffic-revenue-sharing	0	0	0	0	0
Other	0	0	0	0	0
Charges to vendors					
Service-organizations-fees	0	0	0	0	0
Contingency and contribution	0	0	0	0	0
Other	0	0	0	0	0
From-asset-sales	0	0	0	0	0
Interest income	4,004	0	4,004	3,000	1,000
Warehouses	0	0	0	0	0
<b>TOTAL REVENUES</b>	149,774	0	149,774	148,000	1,774
Other financing sources					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	149,774	0	149,774	148,000	1,774
<b>Expenditures</b>					
Current					
Personnel services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Professional services					
Professional and individual	149,200	0	149,200	149,400	200
Property	0	0	0	0	0
Other	0	0	0	0	0
Contract expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	149,200	0	149,200	149,400	200
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	149,200	0	149,200	149,400	200
Excess (deficiency) of revenues and other sources over expenditures and other uses	574	0	574	(624)	1,198
Expenditures (credits) beginning of year	20,788	0	20,788	20,788	0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	\$ 21,362	\$ 0	\$ 21,362	\$ 14,000	\$ 7,362

(Continued)

JEFFERSON PARK LEISURE

GENERAL REVENUE FUNDS - CAPITAL & RECREATION FUNCTIONS  
 COMPARING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1997

LEIFERDISE PARK RECREATION DISTRICT

	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL, ON BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
Admission	\$ 940	\$ 0	\$ 940	\$ 792	\$ 148
Retail occupancy tax	0	0	0	0	0
	940	0	940	792	148
Licenses and permits	0	0	0	0	0
Miscellaneous					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
Charges for services					
Service and delivery fees	1,389,477	0	1,389,477	1,444,500	(55,023)
Concessions and commissaire	0	0	0	0	0
	1,389,477	0	1,389,477	1,444,500	(55,023)
Fines and Penalties	0	0	0	0	0
Interest income	(2,747)	0	(2,747)	20,048	(22,795)
Miscellaneous	2,738	0	2,738	1,800	1,138
<b>TOTAL REVENUES</b>	<b>1,490,887</b>	<b>0</b>	<b>1,490,887</b>	<b>1,469,138</b>	<b>(21,749)</b>
Other financing activities					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,490,887</b>	<b>0</b>	<b>1,490,887</b>	<b>1,469,138</b>	<b>(21,749)</b>
<b>Expenditures</b>					
Personnel Services					
Salaries	492,093	0	492,093	477,209	14,884
Employee benefits	206,878	148	207,026	198,599	8,427
Expenses	142,832	(2,700)	140,132	87,844	52,288
Professional Services					
Professional and technical	140,001	0	140,001	170,000	(30,000)
Property	42,138	963	43,101	161,744	(118,643)
Other	140,243	33	140,276	171,889	(31,613)
General expenses	840	480	1,320	1,800	(480)
Capital outlay	140,837	0	140,837	128,888	11,949
<b>TOTAL EXPENDITURES</b>	<b>1,160,022</b>	<b>(2,059)</b>	<b>1,157,963</b>	<b>1,097,840</b>	<b>60,123</b>
Other financing/other					
Transfers in/out	(200,000)	(80,000)	(280,000)	(280,000)	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,360,022</b>	<b>(80,000)</b>	<b>1,280,022</b>	<b>1,377,840</b>	<b>(97,818)</b>
Excess (deficiency) of revenues in/other sources over expenditures and other uses	40,865	(80,000)	(39,135)	(144,494)	\$1,169
Fund balance (debit) beginning of year	148,137	269,650	417,787	406,449	0
Residual equity transfer	0	0	0	0	0
<b>End of year</b>	<b>\$ 159,002</b>	<b>\$ 289,650</b>	<b>\$ 448,152</b>	<b>\$ 412,893</b>	<b>\$ 35,259</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL RECEIVING FUNDS - POLYMER & REPAIR/RECONSTRUCTION  
BUDGETARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED

Year Ended December 31, 2017

	LIBRARY				
	ACTUAL BANK 2017	ADJUSTMENT TO BUDGETARY 2017	ACTUAL OR BUDGETARY 2017	BUDGET	MARKET- PREFERRED (2016 ACCOUNT)
<b>Revenues</b>					
Taxes					
ad valorem	\$ 8,827,277	\$ 0	\$ 8,827,277	\$ 8,820,000	\$ (7,273)
hotel occupancy	0	0	0	0	0
	8,827,277	0	8,827,277	8,820,000	(7,273)
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue-sharing	500,000	0	500,000	500,000	0
Other	0	0	0	0	0
	500,000	0	500,000	500,000	0
Charges for services					
Service and equipment fees	112,228	0	112,228	68,458	54,870
Printing fees and subscription	0	0	0	0	0
	112,228	0	112,228	68,458	54,870
Fines and forfeitures	60,844	0	60,844	10,000	50,844
Interest income	47,662	0	47,662	200,000	152,338
Miscellaneous	752,778	0	752,778	87,000	665,778
<b>TOTAL REVENUES</b>	<b>10,460,649</b>	<b>0</b>	<b>10,460,649</b>	<b>10,186,460</b>	<b>274,187</b>
Other financing sources					
Operating transfers in	333,874	0	333,874	333,874	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>10,794,523</b>	<b>0</b>	<b>10,794,523</b>	<b>10,520,334</b>	<b>274,187</b>
<b>Expenditures</b>					
Current					
Personal Services					
Salaries	4,472,228	0	4,472,228	5,175,272	643,044
Employee benefits	871,000	271	871,271	1,228,937	357,666
Expenses	555,773	(784,889)	40,884	555,878	155,885
Professional Services					
Professional and technical	504,262	0	504,262	603,570	99,308
Property	548,224	0	548,224	1,188,224	1,636,448
Other	385,514	1,211	386,725	447,726	69,141
General expenses	17,688	(1,811)	1,877	1,648	629
Capital outlay	800,436	(77,000)	723,436	680,353	45,083
<b>TOTAL EXPENDITURES</b>	<b>6,415,134</b>	<b>(76,809)</b>	<b>6,290,082</b>	<b>8,824,748</b>	<b>1,867,684</b>
Other financing uses					
Operating transfers out	5,000	0	5,000	5,000	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>6,420,134</b>	<b>(76,809)</b>	<b>6,295,082</b>	<b>8,829,748</b>	<b>1,867,684</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,147,700	179,940	2,327,640	468,708	1,858,932
Fund balance (deficit)					
Beginning of year	1,401,638	(76,882)	1,324,756	1,324,756	0
Without equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 2,009,277</b>	<b>\$ 103,058</b>	<b>\$ 2,012,335</b>	<b>\$ 1,824,588</b>	<b>\$ 1,858,932</b>

(Continued)

## JEFFERSONVILLE, LOUISIANA

GENERAL FUND - REVENUE FUNDS - CULTURE & RECREATION FUNCTION  
COMPARISON SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2022

	COMMUNITY SERVICES				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL, ON BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE/ UNFAVORABLE
<b>Revenues</b>					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel/occupancy tax	0	0	0	0	0
	0	0	0	0	0
License and permits	22,000	0	22,000	22,000	0
Intergovernmental					
State income sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services					
Service and delinquent fees	0	0	0	0	0
Dorming fees and commissions	274,140	0	274,140	280,000	(5,860)
	274,140	0	274,140	280,000	(5,860)
Fees and Permits	0	0	0	0	0
Interest/Income	220	0	220	0	220
Miscellaneous	5,000	0	5,000	5,000	0
<b>TOTAL REVENUES</b>	<b>412,770</b>	<b>0</b>	<b>412,770</b>	<b>407,000</b>	<b>(5,770)</b>
Other financing sources					
Operating transfers in	528,200	0	528,200	528,200	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>941,000</b>	<b>0</b>	<b>941,000</b>	<b>935,200</b>	<b>(5,800)</b>
<b>Expenditures</b>					
Current					
Personal services					
Salaries	363,000	0	363,000	363,000	0
Employee benefits	49,000	0	49,000	50,000	(1,000)
Supplies	8,644	(100)	8,544	8,500	44
Contracted Services					
Professional and technical	22,410	0	22,410	22,750	(340)
Printing	3,267	(100)	3,167	3,000	167
Other	17,681	14	17,695	22,750	(5,055)
Contract expenses	220,000	0	220,000	227,000	(7,000)
Capital outlay	10,000	0	10,000	10,000	0
<b>TOTAL EXPENDITURES</b>	<b>654,000</b>	<b>(290)</b>	<b>653,710</b>	<b>653,000</b>	<b>710</b>
Other financing uses					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>654,000</b>	<b>(290)</b>	<b>653,710</b>	<b>653,000</b>	<b>710</b>
Excess (deficiency) of revenues and other financing uses expenditures and other uses	4,290	290	4,580	800	3,780
Fund balance (deficit) beginning of year	170	13	0	0	0
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 4,460</b>	<b>\$ 303</b>	<b>\$ 4,580</b>	<b>\$ 800</b>	<b>\$ 3,780</b>

(Continued)

## JEFFERSON HOSPITAL DISTRICT

SPECIAL REVENUE FUNDS - CDS, TIME & INFLATION FUNDS  
COMBINED SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1997

	COLUMNS				
	ACTUAL GAAP BASE	ACCOUNTS TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	EXPENDITURE	VARIANCE - FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
<b>Transfers</b>					
Net interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State occupancy fee	0	0	0	0	0
	0	0	0	0	0
<b>License and permits</b>	0	0	0	0	0
<b>Intergovernmental</b>					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
<b>Charges for services</b>					
Services and delivered fees	0	0	0	0	0
Caring fees and administration	0	0	0	0	0
	0	0	0	0	0
<b>Fees and forfeitures</b>	0	0	0	0	0
<b>Interest income</b>	0	0	0	0	0
<b>Miscellaneous</b>	2,272	0	2,272	0	2,272
<b>TOTAL REVENUES</b>	2,842	0	2,842	0	2,842
<b>Other financing sources</b>					
Operating transfers in	150,000	0	150,000	150,000	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	152,842	0	152,842	150,000	2,842
<b>Expenses</b>					
<b>General</b>					
Personal Services					
Salaries	41,708	0	41,708	41,708	1
Employee benefits	21,400	0	21,400	21,400	280
Expenses	5,084	0	5,084	5,080	0
Purchased Services					
Professional and technical	27,708	(200)	27,508	27,573	19
Property	20,808	0	20,808	20,808	1
Other	4,307	0	4,307	4,307	(600)
General expenses	701	0	701	702	1
Capitalized	0	0	0	0	0
<b>TOTAL EXPENSES</b>	100,696	(200)	100,496	100,688	(800)
<b>Other financing uses</b>					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENSES, USES AND OTHER FINANCING USES</b>	100,696	(200)	100,496	100,688	(800)
<b>Excess (shortfall) of revenues and other resources over expenditures and other uses</b>	2,150	100	2,150	0	2,150
<b>Fund balance deficit Beginning of year</b>	0	0	0	0	0
<b>Residual equity transfer</b>	0	0	0	0	0
<b>END-OF-YEAR</b>	\$ 2,150	\$ 100	\$ 2,150	\$ 0	\$ 2,150

(CONTINUED)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - GALLERIA & RECREATION FUNCTION  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - 2017-2018

Year Ended/December 31, 2017

	OFF TRACK BETTING				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASIC	BUDGET	CHANGES IN FUND BALANCE
<b>Revenues</b>					
Taxes:					
Oil ad valorem:	\$	\$	\$	\$	\$
Field occupancy fee:	0	0	0	0	0
Licenses and permits:	0	0	0	0	0
Intergovernmental:					
Louisiana Gaming Act:	0	0	0	0	0
Charges for services:					
Service and miscellaneous:	0	0	0	0	0
Gaming fee and commission:	273,104	0	273,104	240,000	33,104
Total:	273,104	0	273,104	240,000	33,104
Fines and Penalties:					
Invest income:	11,384	0	11,384	0	11,384
Miscellaneous:	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>284,488</b>	<b>0</b>	<b>284,488</b>	<b>240,000</b>	<b>44,488</b>
Other financing sources:					
Operating transfers in:	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>284,488</b>	<b>0</b>	<b>284,488</b>	<b>240,000</b>	<b>44,488</b>
<b>Expenditures</b>					
Current:					
Personal services:					
Salaries:	0	0	0	0	0
Employee benefits:	0	0	0	0	0
Supplies:	0	0	0	0	0
Professional services:					
Professional and technical:	0	0	0	0	0
Printing:	0	0	0	0	0
Other:	0	0	0	0	0
Capital equipment:	61,128	0	61,128	100,000	(38,872)
Capital outlay:	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>61,128</b>	<b>0</b>	<b>61,128</b>	<b>100,000</b>	<b>(38,872)</b>
Other financing uses:					
Operating transfers out:	223,360	0	223,360	239,980	(16,620)
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>284,488</b>	<b>0</b>	<b>284,488</b>	<b>339,980</b>	<b>(55,492)</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses:	(20,000)	0	(20,000)	(99,980)	79,980
Fund balance (deficit) beginning of year:	191,688	0	191,688	191,688	0
Residual equity transfer:	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 171,688</b>	<b>\$ 0</b>	<b>\$ 171,688</b>	<b>\$ 91,708</b>	<b>\$ 79,980</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - CULTURE & RECREATION FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND-BALANCES - CONTINUED

Year Ended December 31, 2017

	VIDEO POWER				
	ACTUAL ORAL BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Fees					
Admission	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Multi-agency fee	0	0	0	0	0
	0	0	0	0	0
Screening and profits	0	0	0	0	0
Intergovernmental					
Multi-revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
Charges for services					
Screen and delivery fee	0	0	0	0	0
Selling fee and commission	0	0	0	0	0
	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	0,000	0	0,000	0	0,000
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>0,000</b>	<b>0</b>	<b>0,000</b>	<b>0</b>	<b>0,000</b>
<b>Other financing sources</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>0,000</b>	<b>0</b>	<b>0,000</b>	<b>0</b>	<b>0,000</b>
<b>Expenditures</b>					
Current					
Personal Services					
Salaries	0	0	0	0	0
Fringe benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Professional Services					
Professional and technical	0	0	0	0	0
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	14,370	0	14,370	140,400	126,030
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>14,370</b>	<b>0</b>	<b>14,370</b>	<b>140,400</b>	<b>126,030</b>
<b>Other financing uses</b>					
Operating transfers out	400,000	0	400,000	400,000	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>400,000</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>126,030</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(400,000)</b>	<b>0</b>	<b>(400,000)</b>	<b>(400,000)</b>	<b>126,030</b>
<b>Fund balance (change) beginning of year</b>	<b>700,000</b>	<b>0</b>	<b>700,000</b>	<b>700,000</b>	<b>0</b>
Residual equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 300,000</b>	<b>\$ 0</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 126,030</b>

(Continued)

JEFFERSON PARISH, LOUISIANA

OFFICIAL REVENUE FUNDS - CULTURE & RECREATION FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2022

	WEST BAYOU TOURISM							
	ACTUAL OR GAAP BASIS		ADJUSTMENT TO BUDGETARY BASIS		ACTUAL OR BUDGETARY BASIS		VARIANCE- FAVORABLE (UNFAVORABLE)	
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>								
Taxes								
Ad valorem								
Hotel occupancy fee	133,000	0	133,000	0	133,000	100,000	33,000	0
	133,000	0	133,000	0	133,000	100,000	33,000	0
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental								
State/revenue sharing	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Charges for services								
Service and delinquent fees	0	0	0	0	0	0	0	0
Boating fee and commission	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
Fees and Penalties	0	0	0	0	0	0	0	0
Interest income	11,170	0	11,170	0	11,170	0	11,170	0
Investments	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>144,170</b>	<b>0</b>	<b>144,170</b>	<b>0</b>	<b>144,170</b>	<b>100,000</b>	<b>44,170</b>	<b>0</b>
<b>Other financing sources</b>								
Operating transfers in	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>144,170</b>	<b>0</b>	<b>144,170</b>	<b>0</b>	<b>144,170</b>	<b>100,000</b>	<b>44,170</b>	<b>0</b>
<b>Expenditures</b>								
Current								
Personal services								
Salaries	0	0	0	0	0	0	0	0
Employee benefits	0	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0	0
Purchased services								
Professional contractor	0	0	0	0	0	0	0	0
Property	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Current expenses	17,000	0	17,000	0	17,000	41,200	48,700	0
Capital outlay	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>17,000</b>	<b>0</b>	<b>17,000</b>	<b>0</b>	<b>17,000</b>	<b>41,200</b>	<b>48,700</b>	<b>0</b>
<b>Other financing uses</b>								
Operating transfers out	28,000	0	28,000	0	28,000	15,000	13,000	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>	<b>56,200</b>	<b>48,700</b>	<b>0</b>
<b>Excess (deficiency) of revenues and other financing uses expenditures and other uses</b>	<b>99,170</b>	<b>0</b>	<b>99,170</b>	<b>0</b>	<b>99,170</b>	<b>43,800</b>	<b>95,370</b>	<b>0</b>
<b>Fund balance (deficit) beginning of year</b>	<b>100,047</b>	<b>0</b>	<b>100,047</b>	<b>0</b>	<b>100,047</b>	<b>100,047</b>	<b>0</b>	<b>0</b>
Net initial equity transfer	0	0	0	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 199,217</b>	<b>\$ 0</b>	<b>\$ 199,217</b>	<b>\$ 0</b>	<b>\$ 199,217</b>	<b>\$ 143,847</b>	<b>\$ 95,370</b>	<b>\$ 0</b>

(Continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUND - CULTURE & RECREATION FUNCTION  
COMPARISON SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED

Year Ended December 31, 1997

	SPECIAL REVENUE FUND - CULTURE & RECREATION FUNCTION				
	ACTUAL BANK BALANCE	ADJUSTMENT FOR BUDGETARY BASES	ACTUAL ON BUDGETARY BASES	BUDGET	VARIANCE - (FAVORABLE) (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
Ad valorem	\$	\$	\$	\$	\$
Intergovernmental fee					
License and permits	\$	\$	\$	\$	\$
Intergovernmental					
State revenue sharing	\$	\$	\$	\$	\$
Other					
Charges for services					
Service and discount fee	\$	\$	\$	\$	\$
Printing fees and commission	(1,262,375)		(1,262,375)	(1,262,375)	\$671
	(1,262,375)		(1,262,375)	(1,262,375)	\$671
Fees and forfeitures	\$	\$	\$	\$	\$
Interest income	14,266	\$	14,266	9,800	4,466
Miscellaneous	\$	\$	\$	\$	\$
<b>TOTAL REVENUES</b>	<b>1,877,156</b>	<b>\$</b>	<b>1,877,156</b>	<b>1,288,757</b>	<b>\$5,899</b>
Other financing source					
Operating transfers in	2,676	\$	2,676	2,676	\$
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,879,832</b>	<b>\$</b>	<b>1,879,832</b>	<b>1,291,433</b>	<b>\$5,899</b>
<b>Expenditures</b>					
Current					
Personal Services					
Salaries	\$	\$	\$	\$	\$
Employee benefits	\$	\$	\$	\$	\$
Supplies	\$	\$	\$	\$	\$
Printing and business					
Political and promotional	\$	\$	\$	\$	\$
Property	\$	\$	\$	\$	\$
Other	\$	\$	\$	\$	\$
Capital expenses	214,645	\$	214,645	214,645	\$
Capitalizing	\$	\$	\$	\$	\$
<b>TOTAL EXPENDITURES</b>	<b>214,645</b>	<b>\$</b>	<b>214,645</b>	<b>214,645</b>	<b>\$</b>
Other financing uses					
Operating transfers out	(1,615,750)	\$	(1,615,750)	(1,615,750)	\$
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>(1,615,750)</b>	<b>\$</b>	<b>(1,615,750)</b>	<b>(1,615,750)</b>	<b>\$</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(636,614)	\$	(636,614)	(644,217)	\$5,899
Fund balance ( deficit ) beginning of year	442,880	\$	442,880	442,880	\$
Residual equity transfer	\$	\$	\$	\$	\$
<b>END OF YEAR</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

(continued)

JOHNSON PARISH, LOUISIANA

SPECIAL REVENUE FUND - 501 FUND & REVENUE FUNCTION  
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1997

	BEST YEAR HISTORICAL MONITORING				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE- (FAVORABLE UNFAVORABLE)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel accommodations	0	0	0	0	0
License and permits	0	0	0	0	0
<b>Intergovernmental</b>					
State interest sharing	0	0	0	0	0
Other	0	0	0	0	0
<b>Charges for services</b>					
Burial and interment fees	0	0	0	0	0
Caring fees and contributions	1,000	0	1,000	(1,000)	1,000
	1,000	0	1,000	(1,000)	1,000
<b>Fees and Penalties</b>	0	0	0	0	0
<b>Interest Income</b>	(50)	0	100	0	(50)
<b>Miscellaneous</b>	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>(1,000)</b>	<b>1,000</b>
<b>Other financing sources</b>					
Operating transfers-in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>(1,000)</b>	<b>1,000</b>
<b>Expenditures</b>					
<b>Current</b>					
<b>Personnel Services</b>					
Salaries	6,648	0	6,648	6,627	(20)
Employee benefits	88	0	88	1,243	(1,155)
Supplies	0	0	0	0	0
<b>Professional Services</b>					
Professional and technical	4,877	0	4,877	4,077	800
Printing	0	0	0	0	0
Other	0	0	0	0	0
<b>Contract expenses</b>	6,004	0	6,004	6,004	0
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>17,529</b>	<b>0</b>	<b>(7,269)</b>	<b>13,260</b>	<b>(1,260)</b>
<b>Other financing uses</b>					
Operating transfers-out	1,800	0	1,800	2,075	(275)
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>19,329</b>	<b>0</b>	<b>(5,469)</b>	<b>15,335</b>	<b>(4,335)</b>
<b>Excess (deficiency) of revenues and other sources) over expenditures and other uses</b>	<b>(7,269)</b>	<b>0</b>	<b>(7,269)</b>	<b>(5,014)</b>	<b>(2,255)</b>
<b>Fund balance ( deficit)</b>					
Beginning of year	6,600	0	6,600	6,600	0
Positive/negative ratio	0	0	0	0	0
<b>END OF YEAR</b>	<b>(6,669)</b>	<b>0</b>	<b>(6,669)</b>	<b>(6,614)</b>	<b>(55)</b>

(continued)

## JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - CULTURE & RECREATION FUNCTION  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1997

	TOTAL - CULTURE AND RECREATION FUNCTION				
	ACTUAL GAAP	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>Revenues</b>					
Taxes					
All subjects	\$ 18,768,710	\$ 0	\$ 18,768,710	\$ 18,647,033	\$ 121,677
Intergovernmental fee	133,620	0	133,620	133,620	0
	18,902,330	0	18,902,330	18,780,653	121,677
Licenses and permits	33,000	0	33,000	33,000	0
Intergovernmental					
Intergovernmental sharing	1,171,636	0	1,171,636	1,171,636	0
Other	287,462	0	287,462	120,000	167,462
	1,459,098	0	1,459,098	1,291,636	167,462
Charges for services					
Service and delivered fees	2,298,800	0	2,298,800	2,260,000	38,800
Cleaning fees and maintenance	2,228,697	0	2,228,697	2,228,151	546
	4,527,497	0	4,527,497	4,488,151	39,346
Fees and forfeitures	60,844	0	60,844	115,000	(54,156)
Interest income	1,862,676	0	1,862,676	684,000	1,178,676
Miscellaneous	288,364	0	288,364	132,200	156,164
<b>TOTAL REVENUES</b>	<b>27,433,768</b>	<b>0</b>	<b>27,433,768</b>	<b>26,498,133</b>	<b>935,635</b>
Other financing sources					
Operating transfers in	668,132	100,000	768,132	604,000	164,132
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>28,101,900</b>	<b>100,000</b>	<b>28,101,900</b>	<b>27,102,133</b>	<b>999,767</b>
<b>Expenditures</b>					
Current					
Personnel Services					
Salaries	10,090,144	0	10,090,144	10,177,126	(86,982)
Employee benefits	2,190,816	266	2,191,082	2,214,136	(22,054)
Supplies	1,658,711	(263,245)	1,395,466	1,688,200	292,734
Purchased Services					
Professional and consultant	2,140,880	(97,843)	2,043,037	2,260,000	216,963
Security	2,008,788	(20,782)	1,988,006	2,187,000	198,994
Other	2,138,438	1,311	2,139,749	2,360,000	220,251
Special expenses	1,007,928	(4,750)	1,003,178	1,250,000	246,822
Capital outlay	600,174	(2,687)	597,487	1,200,000	1,602,513
	20,134,059	(204,889)	19,929,170	24,027,326	4,098,156
Other financing uses					
Operating transfers out	2,800,000	100,000	2,900,000	2,800,000	100,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>22,934,159</b>	<b>100,000</b>	<b>23,034,159</b>	<b>26,827,326</b>	<b>6,207,833</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	2,167,741	204,700	2,372,441	(1,675,193)	4,047,634
Fund balance (fund) beginning of year	18,114,600	788,363	18,902,963	18,902,963	0
Revised equity transfer	0	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 20,282,341</b>	<b>\$ 788,363</b>	<b>\$ 21,070,704</b>	<b>\$ 18,227,770</b>	<b>\$ 2,842,934</b>

**JEFFERSON PARISH, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**Statement of Available Resources by Fund**  
**For the Fiscal Year Ending 12/31/2011**

SPECIAL REVENUE FUNDS	Fund TRANSFER(S) TO OR FROM	OPERATING	OPERATING
		TRANSFERS IN	TRANSFERS OUT
State Grants	Miscellaneous Grants	\$ 7,217	-
Health and Human Services Grants	General Fund	24,480	142,652
	Miscellaneous Grants	409,254	142,652
Department of Justice Grants	General Fund	21,480	-
	Miscellaneous Grants	28,240	28,240
	Criminal Justice	5,216	-
	Juvenile Services	22,995	-
		82,231	28,240
Housing and Urban Development Grants	General Fund	271,260	-
Department of Labor Grants	Juvenile Services	3,800	-
	Missile Policy	50,000	-
		53,800	-
Department of Transportation Grants	Capital Construction Investments Capital Project	-	110,000
		-	110,000
Miscellaneous Grants	General Fund	454,450	-
	State Grants	-	1,271
	Health and Human Services Grants	142,652	24,480
	Department of Justice Grants	28,240	28,240
	Juvenile Services	50,554	-
	Library	5,000	-
	786,896	53,991	
Criminal Justice	Department of Justice Grants	-	5,000
Juvenile Services	Department of Justice Grants	-	25,000
	Department of Labor Grants	-	3,800
	Miscellaneous Grants	-	49,852
	Juvenile Services Home and Justice Center Capital Project	-	792,800
		-	870,852
Emergency Communications	Emergency Communications Capital Project	-	500,000
Fire District #7	Missile Policy	50,000	-
Parks Department	Missile Policy/Storm Drainage	41,888	-
	Parkways Department	-	1,421,000
	Storms Capital Program	-	292,000
	Parks Storms Capital Program	-	247,000
	Federal Acquisition Capital Project	-	400,000
	41,888	2,360,000	
Parksways Department	Storms Equipment	1,421,000	-
	Construction Drainage District #1	20,000	-
	Fourth Anticipation Drainage District	20,000	-
	Storms District #3	20,000	-
	Storms Pump Station	292,000	-
	1,783,000	-	

**ADMINISTRATIVE EXPENSES**  
**(SPECIAL SERVICES FUNDS)**  
**BONDAYS OF SPECIALTY TRANSFERS & SET- (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2017**

SPECIAL SERVICES FUNDS	FUNDS TRANSFERRED TO OR FROM	OPERATING TRANSFERS W	OPERATING TRANSFERS (S)
Consolidated Road Lighting District	River Center Capital Project	-	134,300
Garbage District #1	Levitt Station	-	2,858,000
	Antares/River Levitt Capital Project	-	288,000
		-	3,146,000
Garbage District #2	Levitt Station	-	1,508,000
Garbage District #3	Levitt Station	-	75,400
Levitt Station	Garbage District #1	2,789,000	-
	Garbage District #2	1,558,000	-
	Garbage District #3	75,400	-
		5,772,400	-
Consolidated Sewerage District #1	Waterways Department	-	250,000
	Public Utilities River Bank Bond Capital Project	-	70,000
	Sewerage Capital Program	-	175,000
		-	235,000
North Jefferson Sewerage District	Waterways Department	-	28,200
	Sewerage Capital Program	-	200,000
		-	228,200
Drainage District #1	Waterways Department	-	28,040
	Public Utilities River Bank Bond Capital Project	-	278,000
	Drainage District Program	-	46,000
		-	392,040
Drainage Pump Station	Waterways Department	-	100,000
	Pump Station Improvements Capital Project	-	1,004,000
	Drainage District Program	-	100,000
	Perishable Drainage/STP Bond Issue Capital Project	-	493,000
		-	2,097,000
Transit Operations	Transit - Elderly and Handicapped	22,870	-
Transit - Elderly and Handicapped	Transit Operations	-	22,870
River Bank Consolidated Playground District	DF Truck Billing	50,000	-
	Public Utilities Capital Program	-	171,700
	River Bank Consolidated Playground Capital Improvements Project	-	620,000
		50,000	891,700
River Bank Consolidated Playground District #1	River Bank Riverport Crossing	1,000	-
	River Bank Playground Capital Improvements	-	121,000
		1,000	121,000



## DEBT SERVICE FUNDS

The Debt Service Funds are used to accumulate monies for the payment of principal, interest, and bond charges on the Parish's general obligation and special tax bonds.

**Special Sales Tax Revenue Bonds Funds** account for a special sales tax levy in the unincorporated area of the parish and within the town of Lake Charles needed to comply with the interest and principal redemption requirements of the bond indentures for the following funds:

SST Revenue Refunding Series A, 1991

SST Revenue Refunding Series B 1991

**Hotel Occupancy Tax Bonds Funds** account for a special sales tax levy upon paid occupancy of hotel rooms located on the East Bank of the Mississippi River within Jefferson Parish, needed to comply with the interest and principal redemption requirements of the bond indentures for the following funds:

East Bank Hotel Occupancy Tax Series A & B

East Bank Hotel Occupancy Tax Refunding & Improvement Bonds – Series 1997\*

**Sales Tax Drainage Bonds Funds** account for transfers from General Fund and Dedicated Sales Tax for payment of interest and principal redemptions requirements of bond indentures for the following fund:

Drainage Sales Tax Revenue Series 1991

Drainage Sales Tax Refunding Bonds – Series 1997\*

**Public Improvement Revenue Bonds Funds** account for a service charge assessment needed to comply with the interest and principal redemption requirements of the bond indentures for the following funds:

Lafayette Park Recreation District

LaSalle Trust Revenue Bonds Series A - 1995

LaSalle Property

LaSalle Trust Revenue Bonds Series B - 1995

LaSalle Trust Revenue Refunding Bonds – 1999

First Parish Court Building Fund

**Louisiana Public Facility Bonds Funds** accounts for transfers from the General Fund for payment of interest and principal redemption requirements of bond indentures for the following fund:

Elmwood Building

East Bank Office Building Series 1994

**General Obligation Bonds Funds** account for the property tax levies both parish wide and in individual districts, needed to comply with the interest and principal redemption requirements of bond indentures for the following funds:

Road District #1, Sub #1

Fire District #7

Consolidated Road District A, Sub #1

East Bank Consolidated Sewerage District

New Prison

Parishwide Drainage

Jessie Dejean Home

Drainage Improvement Refunding Bonds Series 1997\*

Playground District #10

Consolidated Drainage District #5

Playground District #11

Fourth Jefferson Drainage District

Playground District #12

Drainage District #7

Playground District #13

Drainage District #9

Playground District #14

Drainage District #8, Sub #1

Playground District #15

Consolidated Waterworks District No. 2

**Special Assessments Funds** account for revenues derived from assessments against property owners for payment of interest and principal redemption requirements of special assessment bond issues for the following funds:

### Feeling Like Challemanes

Consolidated Sewerage Lien Challemanes

Consolidated Water Lien Challemanes

\* Created in 1997







**AMERICAN AIRWAYS COMPANY**  
**1997 ANNUAL REPORT**  
**CONDENSED BALANCE SHEET AND STATEMENT OF FINANCIAL POSITION**  
**As of December 31, 1997**

	ASSETS		LIABILITIES		EQUITY	
	1997	1996	1997	1996	1997	1996
CASH AND CASH EQUIVALENTS	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
RECEIVABLES	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
PROPERTY AND EQUIPMENT	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
INVESTMENTS	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
DEFERRED TAXES	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
OTHER ASSETS	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Assets</b>	<b>\$20,000,000</b>	<b>\$20,000,000</b>	<b>\$20,000,000</b>	<b>\$20,000,000</b>	<b>\$20,000,000</b>	<b>\$20,000,000</b>
ACCOUNTS PAYABLE	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
DEBT	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
DEFERRED TAXES	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
OTHER LIABILITIES	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<b>Total Liabilities</b>	<b>\$19,000,000</b>	<b>\$19,000,000</b>	<b>\$19,000,000</b>	<b>\$19,000,000</b>	<b>\$19,000,000</b>	<b>\$19,000,000</b>
COMMON STOCK	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
RETAINED EARNINGS	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
<b>Total Equity</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>

**JEFFERSON PARISH, LOUISIANA**  
**DEBT SERVICE FUNDS**  
**SCHEDULE OF OPERATING TRANSFERS IN & OUT**  
**Year Ended December 31, 1997**

DEBT SERVICE FUNDS	FUNDS TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
<b>DET Revenue Refunding Series A, 1995</b>	Debt Capital Projects	\$ 6,342,000	\$ 6,342,000
<b>East Bank Hotel Occupancy Tax Series A &amp; B</b>	East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997	-	408,498
	East Bank Hotel Occupancy Tax Refunding & Improvements Capital Project	-	82,078
		-	490,576
<b>East Bank Hotel Occupancy Tax Refunding &amp; Improvement Bonds - Series 1997</b>	East Bank Hotel Occupancy Tax Series A & B	408,498	-
<b>Drainage Sales Tax Revenue Series 1997</b>	Parishwide Drainage - 1997 Bond Issue Capital Project	3,148,000	-
<b>Lafreniere Park Recreation District</b>	Lafreniere Park Recreation District Special Revenue	108,000	-
<b>LaSalle Property</b>	LaSalle Trust Revenue Refunding Bonds - 1998	-	38,704
<b>LaSalle Trust Revenue Refunding Bonds - 1998</b>	LaSalle Property	38,704	-
	LaSalle Revenue Bond Series A and B Capital Project	-	115,833
		38,704	115,833
	<b>TOTAL</b>	<b>\$ 8,775,204</b>	<b>\$ 7,956,764</b>

## CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources and expenditures in connection with the acquisition of capital facilities.

Road District #1, Sub #1 accounts for proceeds received from the sale of general obligation bonds for the purpose of constructing and improving public streets and highways within the district.

West Bogalusa Improvements accounts for grant proceeds received from the Department of Transportation and other revenues necessary for the construction of bridges and other improvements to state roadway.

Lee Ordinance Improvements accounts for the proceeds from special assessments, certificates sold for sewerage and water improvements and paving of new streets within the special district.

Road District A, Sub #1 accounts for proceeds received from the sale of general obligation bonds for the purpose of constructing and improving public streets and highways within the district.

Cities Community Development Projects account for proceeds from the municipality and in conjunction with Community Development Block Grants Funds to construct public works projects.

Streets Capital Program accounts for transfers from streets special revenue funds and other revenues necessary for street improvements.

Public Works Revenue Sharing Project accounts for proceeds received from the federal government for development of various road improvements.

Council District Street Program accounts for transfers from streets special revenue fund and other revenues necessary for roads, bridges and other improvements in each councilmanic district.

Public Works Capital Program accounts for various revenues dedicated to public works related improvements.

Bonabel Boat Launch accounts for monies received for the cost incurred in development of a public boat launch and recreational facility.

Levee Park accounts for monies received from the East Jefferson Levee District and other revenues for the construction of a public bike path on the levee.

Federal Aid Levee accounts for grant proceeds from the Department of Transportation, and other revenues necessary for the construction of roads, bridges and improvements thereof.

Levee Park accounts for proceeds from a bond issue to develop a recreational facility and green space for east bank residents' leisure activities.

Airic Center accounts for State of Louisiana and Jefferson Parish monies dedicated to the construction of a Multi-purpose Recreational Complex within Bayou Segreffe State Park.

West Bank Playground Capital Improvements accounts for transfers from special revenue funds and grants received from the Department of Culture and Recreation for the construction and improvements to the playgrounds and facilities within the district.

East Bank Consolidated Playground Capital Improvements accounts for transfers from special

revenue funds and other monies necessary for the construction and improvements to the playgrounds and facilities within the district.

**Library Capital Improvements** accounts for the ten year property tax levy authorized for the purpose of financing the cost of construction, renovations, extensions, improvements and equipment for the parish libraries.

**Fire District 45** accounts for the property tax levy authorized for the purpose of financing the cost of construction, renovations, improvements and equipment for the fire stations within the district.

**Fire District 46 Lafayette/Assault** accounts for funds from various sources to construct a new fire station within the boundaries of the Town of Jean Lafitte.

**Fire District 47 Slidre/Ridge** accounts for the ten year property tax levy authorized for the purpose of financing the cost of construction, renovations, improvements and equipment for the fire stations within the district.

**East Bank Consolidated Fire Capital Improvements** accounts for the ten year property tax levy authorized for the purpose of financing the cost of construction, renovations, improvements and equipment for the fire stations within the district.

**Fire Protection District #1** accounts for the bond proceeds received for the cost of construction, renovations, improvements and equipment for the fire stations within the district.

**New York Avenue Lift Station/Ordinance** accounts for the proceeds from special assessments certificates sold for sewerage and water improvements and paving of new streets within the district.

**Sewer Capital Program** accounts for grant proceeds from the U. S. Environmental Protection Agency, proceeds from sales of special sales tax bonds and other revenues necessary for the construction and/or renovations to the sewerage treatment plants and lines within the Parish.

**Public Utilities West Bank Yard** accounts for transfers from special revenue and enterprise funds for the purchase of land and construction of a warehouse for the use by west bank public works departments.

**J.P. Mitigation Fund** accounts for monies received from the federal government in the form of grants and other revenue to finance the cost of preserving the wetlands of the parish.

**Lake Salvadoro Shoreline Protection** accounts for monies received from the state to develop a coastal restoration plan including repair of the breach between Lake Salvadoro and the Bayou Segnette area.

**Drainage District #1 Capital Improvements** accounts for monies transferred from special revenue funds dedicated to improvements to Drainage District #1.

**Drainage District #2 Capital Improvements** accounts for monies transferred from special revenue funds dedicated to improvements to Drainage District #2.

**Parishwide Drainage - 1991 Bond Issue** accounts for the proceeds received from the drainage sales tax revenue bonds for the purpose of improvements and construction to the parish wide drainage systems.

**Pump Station Improvements** accounts for monies received from sales tax for upgrading various pump station facilities.

**USDA Watershed Program** accounts for the monies received from US Department of Agriculture for repair and restoration of certain failed facilities.

**Drainage Capital Program** accounts for monies received from sales tax, transfers from special revenue funds, state grants and other revenues necessary to improve the drainage canals and pump stations in the parish.

**Urban Flood Control** accounts for monies received from sales tax and Corps of Engineers for parish wide flood control projects.

**Marzo Area Drainage** accounts for monies received from transfers from various capital project funds dedicated to improvements to the Marzo area drainage system.

**Drainage District #9 - (Sub-Drainage #1)** accounts for bond proceeds from sales of bonds authorized for construction and/or renovation to the drainage canals and pump stations within the district.

**East Bank Animal Shelter** accounts for transfers from special revenue funds to finance the construction of a building to house the abandoned animals in the parish.

**Health Unit Improvements** accounts for transfers from the special revenue fund to finance the construction and/or renovation of health unit and mental health facilities in the parish.

**Pre Prison** accounts for video poker revenues from Jefferson Parish, Jefferson Parish Sheriff and all municipalities within Jefferson Parish except Harahan, contributions from the Jefferson Parish District Attorney and other revenues dedicated to the criminal justice system.

**Clio and Spirit Center** accounts for monies transferred from special revenue funds for the construction of a Harvey Clio Center.

**First Parish Court Revenue Bond** accounts for proceeds from the sale of bonds authorized for the construction of an addition to the First Parish Court Building.

**Judicial Building Funds** accounts for monies collected through the judicial fire assessment system for the construction and/or improvements to the judicial buildings.

**Juvenile Detention Home and Justice Center** accounts for bond proceeds from a sale of bonds, grant monies received from the State Department of Facilities and Control and other revenues necessary for the construction of buildings for the housing, rehabilitation and judicial proceedings of juvenile offenders.

**Parish Archives Building** accounts for transfers from the general fund and other revenues necessary to renovate and improve the building for the safeguarding of the parish's historical data.

**Emergency Communications** accounts for transfers from the special revenue fund necessary to purchase equipment and other capital outlay for the 911 emergency communications system.

**Courthouse Complex** accounts for transfers from Judicial Building Funds for necessary renovations to Gretna parish buildings.

**LaSalle Revenue Bond Series A and B** accounts for monies from bond proceeds for the future development of roads and parking lots on the LaSalle Tract.

**LaSalle Tract** accounts for monies from bond proceeds for future development of the undeveloped portion of the LaSalle Tract.

**East Bank Occupancy Tax Projects** accounts for monies collected through a hotel/motel tax fee on all hotels and motels throughout the parish for the development of a proposed convention center.

**East Bank Hotel Occupancy Tax Refunding and Improvements Projects** accounts for monies from bond proceeds for development of LaSalle Tract recreational facilities.

**Jefferson Parish Landfill** accounts for transfers from the Calicage District special revenue fund for the improvements and closure of landfills.

**Emergency Management** accounts for transfers from the General Fund and other revenues to purchase equipment and construct a tower for the Office of Emergency Preparedness.

**Central Garage Improvements** accounts for transfers from the general fund and other revenues to renovate existing East Bank facilities and construct new West Bank facilities.





**DEFERRED TAXES LIABILITIES**  
**STATE, FEDERAL AND**  
**COMPASS (AS A RESULT OF DEFERRED COMPENSATION AND INTEREST IN COMPANIES)**

Year Ended December 31, 1997

STATE	STATE		FEDERAL		COMPASS		TOTAL
	DEBT	EQUITY	DEBT	EQUITY	DEBT	EQUITY	
Alabama							
Alaska							
Arizona							
Arkansas							
California							
Colorado							
Connecticut							
Delaware							
District of Columbia							
Florida							
Georgia							
Hawaii							
Idaho							
Illinois							
Indiana							
Iowa							
Kansas							
Kentucky							
Louisiana							
Maine							
Maryland							
Massachusetts							
Michigan							
Minnesota							
Mississippi							
Missouri							
Montana							
Nebraska							
Nevada							
New Hampshire							
New Jersey							
New Mexico							
New York							
North Carolina							
North Dakota							
Ohio							
Oklahoma							
Oregon							
Pennsylvania							
Rhode Island							
South Carolina							
South Dakota							
Tennessee							
Texas							
Utah							
Vermont							
Virginia							
Washington							
West Virginia							
Wisconsin							
Wyoming							
TOTAL							

**COMPARISON - 2009-10 Budgetary Financial Year (Budgetary) Versus Actual Financial Year  
INVESTMENT MANAGEMENT**

From October 2008 to 31/03/09

ITEM	BUDGETARY					ACTUAL		VARIANCE	REASON FOR VARIANCE
	2008-09	2009-10	2008-09	2009-10	2008-09				
Salaries and wages	1,427,112	1,427,112	1,427,112	1,427,112	1,427,112	1,427,112	0		
Superannuation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0		
Travel	100,000	100,000	100,000	100,000	100,000	100,000	0		
Printing	50,000	50,000	50,000	50,000	50,000	50,000	0		
Postage	50,000	50,000	50,000	50,000	50,000	50,000	0		
Repairs and maintenance	50,000	50,000	50,000	50,000	50,000	50,000	0		
Utilities	50,000	50,000	50,000	50,000	50,000	50,000	0		
Professional fees	50,000	50,000	50,000	50,000	50,000	50,000	0		
Depreciation	50,000	50,000	50,000	50,000	50,000	50,000	0		
Office expenses	50,000	50,000	50,000	50,000	50,000	50,000	0		
Advertising	50,000	50,000	50,000	50,000	50,000	50,000	0		
Insurance	50,000	50,000	50,000	50,000	50,000	50,000	0		
Interest	50,000	50,000	50,000	50,000	50,000	50,000	0		
Other	50,000	50,000	50,000	50,000	50,000	50,000	0		
<b>Total</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>0</b>		
Capital expenditure	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0		
Other	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0		
<b>Total</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>0</b>		
<b>Total</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>0</b>		



**JEFFERSON PARISH, LOUISIANA**  
**CAPITAL PROJECT FUND**  
**SCHEDULE OF OPERATING TRANSFERS IN & OUT**  
**Year Ended December 31, 1997**

CAPITAL PROJECTS	FUNDS TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Levee Disturbance Improvements	Council District Street Program	\$ 1,100	-
Sewer Capital Program	Sewer Department Special Revenue	550,000	-
	Public Works Capital Program	250,000	350,000
Council District Street Program	Levee Disturbance Improvements	-	1,100
Public Works Capital Program	General Fund	100,000	-
	Five District #4 Levee/Disturbance	-	8,000
	Sewer Department Special Revenue	547,000	-
	East Bank Consolidated	-	-
	Playground District Special Revenue	171,100	-
	Off Traps (Levee) Special Revenue	240,444	-
	Water Meter Special Revenue	200,000	-
	West Bank Tourism (Special Revenue)	10,000	-
	West Bank Water/Water District	-	-
	Special Revenue	1,001,000	-
Public Works Capital Program	300,000	-	
Engineering Internal Service	20,000	-	
		<u>1,804,700</u>	<u>8,000</u>
Federal Wet Urban	Sewer Department Special Revenue	400,000	-
	Water Meter Special Revenue	34,500	-
	West Bank Water/Water District	-	-
	Special Revenue	100,700	-
	Drainage Capital Program	20,200	-
	Consolidated/Waterworks District No. 5	-	-
	Engineering Internal Service	10,000	-
		<u>214,900</u>	<u>-</u>
Levee Disturbance	Levee Disturbance District	100,000	-
Levee Disturbance	Consolidated Flood Lighting District	100,000	-
West Bank Playground Capital Improvements	West Bank Consolidated Playground District # 1 Special Revenue	100,000	-
	West Bank Municipal Gaming	-	-
	Special Revenue	40,000	-
		<u>140,000</u>	<u>-</u>
East Bank Consolidated Playground Capital Improvements	East Bank Consolidated Playground District Special Revenue	100,000	-
Five District # 4 Levee/Disturbance	Public Works Capital Program	8,000	-

**JEFFERSON PARISH, LOUISIANA**  
**CAPITAL PROJECT FUNDS**  
**SCHEDULE OF OPERATING TRANSFERS IN & OUT - (CONTINUED)**

Year Ended December 31, 1997

CAPITAL PROJECTS	FUND TRANSFERRED TO OR FROM	OPERATING	OPERATING
		TRANSFERS IN	TRANSFERS OUT
Open Capital Program	ST Revenue (Including Series A		
	1991 Debt Service	8,000,000	-
	Open Bank Occupancy Tax Projects	36,800	-
	Consolidated Sewerage District No. 1	-	2,100,408
	Enterprise	6,000,071	2,100,408
Public Utilities-West Bank Yard	Consolidated Drainage District #1		
	Special Revenue	70,000	-
	Drainage District #9		
	Special Revenue	218,000	-
	Drainage District #11		
	Capital Improvements	204,489	-
	Drainage District #10		
Capital Improvements	177,000	-	
Pump Station Improvements	-	38,740	
	750,207	38,740	
Drainage #1 Capital Improvements	Public Utilities West Bank Yard	-	204,489
Drainage #10 Capital Improvements	Public Utilities West Bank Yard	-	177,000
Parishwide Drainage- 1991 Bond Issue	Drainage Pump Stations		
	Special Revenue	480,000	-
	West Bank Flooded District		
	Special Revenue	2,784	-
	Drainage State Tax Revenue	-	-
	Series 1991 Debt Service	-	2,740,880
	Pump Station Improvements	888,000	-
Drainage Capital Program	740,240	1,094,410	
	1,498,000	1,440,410	
Pump Station Improvements	Drainage Pump Stations		
	Special Revenue	1,754,000	-
	Parishwide Drainage-1991 Bond Issue	-	890,000
	Public Utilities West Bank Yard	20,140	-
	1,774,140	890,000	
Drainage Capital Program	General Fund	800,000	-
	Consolidated Drainage District #1		
	Special Revenue	100,000	-
	Fourth Jefferson Drainage District		
	Special Revenue	200,000	-
	Drainage District # 9		
	Special Revenue	40,000	-
Drainage Pump Stations			
Special Revenue	120,000	-	

**JEFFERSON PARISH, LOUISIANA**  
**CAPITAL PROJECT FUNDS**  
**SCHEDULE OF OPERATING TRANSFERS IN & OUT - (CONTINUED)**

Year Ended December 31, 1997

CAPITAL PROJECTS	FUND TRANSFERRED TO OR FROM	OPERATING	OPERATING
		TRANSFERS	TRANSFERS
		IN	OUT
	East Bank (Riverboat Gaming Special Revenue	195,000	-
	Federal Aid (Jaha)	-	28,278
	Mastercard Storage-1997 Bond Issue	1,026,488	142,248
		3,221,488	170,484
Civil and Social Centers	General Fund	250,000	-
Judicial Building Funds	Courthouse Complex	-	260,000
Juvenile Detention Home and Justice Center	Juvenile Services Special Revenue	700,000	-
Emergency Communications	Emergency Communications Special Revenue	500,000	-
Courthouse Complex	Judicial Building Funds	250,000	-
LaSalle Plaquemine Road Series A and B	LaSalle Road Revenue-Bonding Bonds-1996 Debt Service	110,000	-
East Bank Occupancy Tax Projects	Sever Capital Program Consolidated Waterworks District No. 1 Enterprise	-	58,000
		-	12,000
		-	48,000
East Bank Hotel Occupancy Tax Refunding & Improvements Projects	East Bank Hotel Occupancy Tax Series A & B Debt Service	62,000	-
Jefferson Parish Levee	Garbage District #1 Special Revenue	600,000	-
Emergency Management	General Fund	50,000	-
Central Garage Improvements	Department Of Transportation Grants Special Revenue	175,000	-
	Central Garage Internal Service	80,000	-
	Central Fire Internal Service	24,000	-
		279,000	-
	<b>TOTAL</b>	<b>\$ 10,667,283</b>	<b>\$ 6,718,688</b>

## ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

Consolidated Sewerage District No. 1 accounts for the provision of sewer services and sewage treatment services to the residents of the Parish. All activities accounted for in this fund which are necessary to provide such services, include but are not limited to administration, operations, maintenance and billing and collections of a sewer user fee.

Consolidated Waterworks District No. 1 accounts for the provision of water services to the residents of the Parish. All activities accounted for in this fund which are necessary to provide such services, include but are not limited to administration, operations, maintenance and billing and collections of a water user fee.

JEP PENSION FUND, LOUISIANA

ENTERPRISE FUND  
COMBINED BALANCE SHEET

December 31, 1987

	CONSOLIDATED JEFFERSON DISTRICT	CONSOLIDATED BLAUFORT DISTRICT	TOTAL
	MO. T	MO. T	
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	\$	\$	\$
Investments		1,424,028	1,424,028
Shares of pooled assets	2,697,100	1,082,007	3,779,107
Receivables (net of allowance for estimated uncollectibles)			
Interest		12,788	12,788
All other receivables	5,127,474	471,544	5,599,018
Accounts	2,828,080	2,798,200	5,626,280
Non-governmental	8,124	4,015	12,139
Miscellaneous		82,922	82,922
Inventories	2,417,132	2,888,204	5,305,336
<b>Total current assets</b>	<b>13,078,800</b>	<b>10,875,844</b>	<b>23,954,644</b>
<b>Restricted and designated assets</b>			
Cash and cash equivalents		272,181	272,181
Investments		2,728,484	2,728,484
Shares of pooled assets	24,122,800	22,428,217	46,551,017
Receivables		5,091,622	5,091,622
<b>Total restricted and designated assets</b>	<b>24,122,800</b>	<b>30,519,504</b>	<b>54,642,304</b>
<b>Property, plant, and equipment - at cost, less accumulated depreciation</b>			
	484,225,722	125,448,587	609,674,309
<b>TOTAL ASSETS</b>	<b>\$ 37,686,422</b>	<b>\$ 154,972,229</b>	<b>\$ 192,658,651</b>

\* Audited by other auditors

(Continued)

## JEFFERSON PARISH, LOUISIANA

ENTERPRISE FUNDS\*  
COMBINED BALANCE SHEET - (CONTINUED)

December 31, 1997

	CONSOLIDATED SOME FUND DISTRICT \$01.1	CONSOLIDATED WATERWORKS DISTRICT \$01.1	TOTAL
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 481,881	\$ 260,821	\$ 742,702
Mortgage payable		2,842	2,842
Intergovernmental payable		314,115	314,115
Other payables and accruals	1,828,700	1,807,818	3,636,518
Deferred revenue	4,300,873	877,748	5,178,621
<b>Total current liabilities</b>	<b>7,282,834</b>	<b>3,223,854</b>	<b>10,506,688</b>
<b>Current liabilities payable from restricted and segregated assets</b>			
Accounts payable	578,283	502,880	1,081,163
Mortgage payable	287,823	228,073	515,896
Customers' deposits		3,828,748	3,828,748
Other payables		82,205	82,205
Deferred revenue		4,833,870	4,833,870
<b>Total current liabilities payable from restricted assets</b>	<b>786,106</b>	<b>9,375,776</b>	<b>10,161,882</b>
<b>Total liabilities</b>	<b>8,068,940</b>	<b>13,599,630</b>	<b>21,668,570</b>

\* Audited by other auditors.

(Continued)

## JEFFERSON PARISH, LOUISIANA

ENTERPRISE FUNDS\*  
COMBINED BALANCE SHEET - (CONTINUED)

December 31, 1997

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATER WORKS DISTRICT NO. 1	TOTAL
Fund equity			
Contributed capital			
Parish	\$ 15,812,840	\$ 888,505	\$ 16,701,345
Subscribers	13,048,888	2,320,888	15,369,776
All various tax bonds	8,391,877	8,719,479	17,111,356
Parish water tax bonds	242,881,789		242,881,789
Federal government loans	48,788,432	2,300,188	51,088,620
Other	85,842	2,014,824	2,100,666
Others	3,308,821	100,572	3,409,393
Total contributed capital	338,157,489	14,334,366	352,491,855
Retained earnings			
Received for construction	22,238,911	22,880,851	45,119,762
Unreserved	10,800,730	101,810,540	112,611,270
Total retained earnings	33,039,641	124,691,391	157,731,031
Total fund equity	371,197,130	145,025,757	516,222,887
TOTAL LIABILITIES AND FUND EQUITY	\$ 381,448,941	\$ 354,217,230	\$ 735,666,171

\* Audited by other auditors

JAYTESON RABIN, L.L.P.

ENTERPRISE FUNDS\*  
COMBINED STATEMENT OF REVENUE, EXPENSE, AND CHANGES IN RETAINED EARNINGS

Year Ended December 31, 1987

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Operating revenues			
Charges for sales and services	\$ 12,554,710	\$ 11,003,548	\$ 23,558,258
Total operating revenues	12,554,710	11,003,548	23,558,258
Operating expenses			
Personnel services	6,223,719	5,875,824	12,099,543
Contractual services, supplies, materials, and other	12,333,088	9,892,210	22,225,298
Depreciation and amortization	4,559,951	4,243,873	8,803,824
Total operating expenses	21,116,758	20,011,907	41,128,665
Operating income (loss)	(14,571,518)	(2,008,357)	(16,579,875)
Nonoperating revenues (expenses)			
Taxes	4,818,487	6,873,886	11,692,373
State revenue sharing	742,607	874,814	1,617,421
Federal grants	2,712,518		2,712,518
Interest income	1,244,683	2,282,979	3,527,662
Interest expense		(28,280)	(28,280)
Construction loan availability fees	446,436		446,436
Loss on transfer of fixed assets	(1,853)		(1,853)
Total nonoperating revenues (expenses)	9,973,871	9,792,399	19,766,270
Income (loss) before operating transfers	(5,597,647)	(2,215,958)	(7,813,605)
Operating transfers in	2,709,438	27,865	2,737,303
Operating transfers out	(18,802)	(18,284)	(37,086)
Net income (loss)	(2,906,011)	(2,206,377)	(5,112,388)
Add depreciation on property, plant, and equipment acquired by capital transfers that reduces contributed capital	8,413,257	780,719	9,193,976
Retained earnings			
Beginning of year, as restated	54,700,400	117,113,645	171,814,045
End of year	\$ 51,794,389	\$ 114,907,268	\$ 166,701,657

\* Audited by other auditors

**JEFFERSON PARISH, LOUISIANA**  
**ENTERPRISE FUNDS\***  
**COMBINED STATEMENT OF CASH FLOWS**

Year Ended December 31, 1997

	CONSOLIDATED SEWERAGE DISTRICT MO. 1	CONSOLIDATED WATERWORKS DISTRICT MO. 1	TOTAL
<b>Increase (decrease) in cash and cash equivalents</b>			
<b>Cash flows from operating activities:</b>			
Operating income (loss)	\$ (14,811,818)	\$ (2,168,607)	\$ (16,980,425)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</b>			
Depreciation and amortization	8,888,891	4,343,073	13,231,964
<b>Change in current assets - (increase) decrease:</b>			
Accounts receivable	658,747	(188,691)	470,056
Inventory	205,000	208,000	(1,471,900)
Prepaid expenses	10,000	48,000	58,000
<b>Change in current liabilities - increase (decrease):</b>			
Accounts payable	202,000	(1,088,888)	(528,208)
Other payables and accruals	71,887	242,028	313,915
<b>Total adjustments</b>	<u>9,505,209</u>	<u>2,778,502</u>	<u>11,718,741</u>
<b>Net cash provided by (used for) operating activities</b>	<u>(5,306,609)</u>	<u>604,408</u>	<u>(4,702,201)</u>
<b>Cash flows from noncapital financing activities:</b>			
Taxes	4,878,668	728,668	5,607,336
State revenue sharing	512,517	574,514	987,031
Federal grants	2,312,018	-	2,312,018
Operating transfers in	2,128,428	37,088	2,165,516
Operating transfers out	(18,000)	(18,280)	(36,280)
<b>Net cash provided by (used for) noncapital financing activities</b>	<u>9,583,611</u>	<u>1,680,984</u>	<u>11,264,595</u>
<b>Cash flows from capital and related financing activities:</b>			
Taxes	-	8,283,791	8,283,791
Principal payments - bonds	-	(888,000)	(888,000)
Acquisition of property, plant, and equipment	(4,558,018)	(288,247)	(4,846,265)
Payments made on construction in progress	-	(2,951,240)	(2,951,240)
Construction sewer availability fees	488,448	-	488,448
Interest payments	-	(35,288)	(35,288)
<b>Net cash provided by (used for) capital and related financing activities</b>	<u>(4,069,570)</u>	<u>1,811,911</u>	<u>(2,257,659)</u>

(Continued)

## JEFFERSON PARISH, LOUISIANA

ENTERPRISE FUNDS\*  
COMBINED STATEMENT OF CASH FLOWS - (CONTINUED)

Year Ended December 31, 1990

	SEPARATELY STATEMENTED DISTRICT NO. 1	CONSOLIDATED STATEMENTED DISTRICT NO. 1	TOTAL
<b>Cash flows from investing activities:</b>			
Proceeds from sale and maturities of investments	\$	\$ 20,811,484	\$ 20,811,484
Purchases of investments		(15,825,266)	(15,825,266)
Interest received	1,244,892	2,822,709	3,017,311
Net cash provided by (used for) investing activities	1,244,892	6,811,607	8,302,699
Net increase (decrease) in cash and cash equivalents	1,402,784	8,971,647	14,379,331
Cash and cash equivalents, beginning of year	25,427,790	20,856,888	46,300,300
Cash and cash equivalents, end of year	\$ 26,830,574	\$ 29,827,335	\$ 56,150,658
<b>Reconciliation to Balance Sheet:</b>			
Cash and cash equivalents	\$	\$ 1,434,020	\$ 1,434,020
Share of pooled assets	2,887,136	4,782,287	7,469,832
Contributed and designated assets			
Cash and cash equivalents		212,181	212,181
Share of pooled assets	21,123,388	25,409,217	47,821,590
Total per balance sheet	\$ 26,830,574	\$ 29,827,335	\$ 56,150,658
<b>Source of investing, capital, and financing activities:</b>			
Contributions of capital	\$	\$	\$ 6,249,871
Disposal (acquisitions) of property, plant, and equipment through capital contributions	25,249,871		(25,249,871)
	\$	\$	\$

\* Audited by other auditors.

JEFFERSON PARISH, LOUISIANA  
**ENTERPRISE FUNDS\***  
**SCHEDULE OF OPERATING TRANSFERS IN & OUT**  
 Year Ended December 31, 1987

ENTERPRISE FUNDS	FUNDS TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Consolidated Sewerage District No. 1	Street Capital Program	\$ 2,108,428	\$ -
	Computer Center Internal Service	-	18,000
		<u>2,108,428</u>	<u>18,000</u>
Consolidated Waterworks District No. 1			
	Real Bank Occupancy Tax Capital Project	\$ 12,828	-
	Federal Aid Urban Capital Project	-	18,200
	General Liability Internal Service	(4,848)	-
		<u>8,980</u>	<u>18,200</u>
	<b>TOTAL</b>	<u>\$ 2,147,096</u>	<u>\$ 36,200</u>

\*Audited by other auditors.

## INTERNAL SERVICE

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

**Central Garage** maintains motorized and heavy equipment and provides motor fuels for all departments.

**Central Tire** maintains and stocks tires and provides record keeping regarding tire usage for all parish vehicles.

**Central Telebase** provides all in-house telephone installation, repairs and maintenance.

**Computer Center** monitors, administers and maintains the parish's computer system and provides adequate training to departmental personnel for application to computer hardware and software. It also provides consulting for the graphic and non-graphic data necessary to operate the Geographic Information Systems and for training of operations personnel. It also operates and maintains the CAD/CAM systems.

**Parish Photographer** provides photography services for all departments.

**Central Printing** provides printing and copier services for all departments.

**Engineering** provides engineering design, construction supervision and project management to the operational departments of Public Works. It also maintains and installs traffic signs, roadway lane stripes and traffic signals on streets of the unincorporated area of the parish and major streets in the municipalities.

**Environmental and Water Quality** monitors and regulates industrial discharges to the sewer system and chemical and bacteriological purity of our drinking water to comply with federal environmental regulations for the benefit of the sewer and water enterprise funds.

**Safety Division**<sup>1</sup> manages and administers a Parish-wide employee/public safety program, committed to the prevention of injury, illness and property damage throughout Jefferson Parish.

**Group Health** accounts for employee and employer contributions received for payment of hospitalization premiums for health maintenance organization (HMO) and point-of-service (POS) plans.

**General Liability** accounts for premium payments received from Parish funds, districts and/or departments for payment of claims, premiums and administrative costs under the workmen's compensation, automobile, general liability and property damage insurance plans administered by the Parish.

**Unemployment Compensation** accounts for premium payments received from Parish funds, districts and/or departments for payment of unemployment compensation claims.

<sup>1</sup>Created in 1997

## JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS  
COMBINED BALANCE SHEET

December 31, 1997

	CENTRAL GARAGE	CENTRAL TRM	CENTRAL TELEPHONE	COMPUTER CENTER	PARISH PROCESSEMENT
<b>ASSETS</b>					
<b>Current Assets</b>					
Share of pooled assets	\$ 50,000	\$ 10,001	\$ 700	\$ 20,000	\$ 0
Accounts receivable	0		1,200		
Inventory	0		2,000		
Prepaid expenses					
Deposits					
<b>Total current assets</b>	<b>50,000</b>	<b>10,001</b>	<b>4,900</b>	<b>20,000</b>	<b>0</b>
<b>Property, plant, and equipment - at and less accumulated depreciation</b>					
	307,500	10,000		1,480,000	
<b>TOTAL ASSETS</b>	<b>\$ 357,500</b>	<b>\$ 20,001</b>	<b>\$ 4,900</b>	<b>\$ 1,720,000</b>	<b>\$ 0</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	\$ 120,000	\$ 0	\$ 1,070	\$ 171,000	\$ 0
Claims and judgments payable					
<b>Total liabilities</b>	<b>120,000</b>	<b>0</b>	<b>1,070</b>	<b>171,000</b>	<b>0</b>
<b>Fund equity</b>					
Contributed capital				100,000	
Federal government Funds	14,500		1,200	308,800	
<b>Total contributed capital</b>	<b>14,500</b>	<b>0</b>	<b>1,200</b>	<b>408,800</b>	<b>0</b>
<b>Retained earnings</b>					
Reserve for self insurance liabilities	484,100	10,000	1,000	1,000,000	(800)
<b>Total retained earnings</b>	<b>484,100</b>	<b>10,000</b>	<b>1,000</b>	<b>1,000,000</b>	<b>(800)</b>
<b>Total fund equity</b>	<b>508,600</b>	<b>10,000</b>	<b>2,200</b>	<b>1,408,800</b>	<b>(800)</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 357,500</b>	<b>\$ 20,001</b>	<b>\$ 4,900</b>	<b>\$ 1,720,000</b>	<b>\$ 0</b>

GENERAL FUNDING	ENGINEERING	ENVIRONMENTAL AND WATER QUALITY	SAFETY COMMISSION	GROUP MIA, S-I	GENERAL FUNDING	EMPLOYMENT COMPARISONS	TOTAL
\$ 1,000 \$	985,001 \$	50,000 \$	1,000 \$	4,000,000 \$	20,750,000 \$	1,000,000 \$	24,737,001
10,000					1,000,000		11,000
10,000	985,001	50,000	1,000	4,000,000	21,750,000	1,000,000	26,737,001
1,000	984,000	50,000			19,750		1,000,000
\$ 10,000 \$	\$ 985,000 \$	\$ 50,000 \$	\$ 1,000 \$	\$ 4,000,000 \$	\$ 21,750,000 \$	\$ 1,000,000 \$	\$ 26,737,001
\$ 1,000 \$	\$ 91,000 \$	\$ 5,000 \$	\$	\$	\$ 30,000 \$	\$ 1,000 \$	\$ 122,000
1,000					30,000,000	100,000	21,000,000
1,000	91,000	5,000	0	0	30,000,000	100,000	21,000,000
	0,000						100,000
	0,000						200,000
0	0,000	0	0	0	0	0	0,000,000
10,000	90,000	5,000	1,000	4,000,000	20,750,000	1,000,000	24,737,001
10,000	90,000	5,000	1,000	4,000,000	20,750,000	1,000,000	24,737,001
10,000	90,000	5,000	1,000	4,000,000	20,750,000	1,000,000	24,737,001
\$ 10,000 \$	\$ 90,000 \$	\$ 5,000 \$	\$ 1,000 \$	\$ 4,000,000 \$	\$ 20,750,000 \$	\$ 1,000,000 \$	\$ 24,737,001

JEFFERSON PARISH, LOUISIANA

WATER SERVICE FUND  
 CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS/FUND BALANCE

The fiscal year ended 12, 2007

	GENERAL GARAGE	SEWER FEE	GENERAL TELEPHONE	PROPERTY TAXES	WATER PRODUCTION
Operating revenues					
Charge for sales collection	\$ 47,042	\$ 263,269	\$ 1,895,145	\$ 6,858,514	\$ 80,823
Fees/rents					
Total operating revenues	47,042	263,269	1,895,145	6,858,514	80,823
Operating expenses					
Personnel salaries	1,026,811	897,138	89,894	1,079,606	89,893
Contracted services, supplies, materials, and other	2,066,478	47,867	1,895,888	1,581,189	70,819
Depreciation and amortization	33,211	1,389		714,355	
Claims					
Total operating expenses	4,086,399	946,394	1,985,782	2,375,150	160,712
Operating revenue (cost)	28,403	168,875	909,363	4,483,364	20,111
Nonoperating revenues (expenses)					
Interest income	8,247	308	863	8,188	
Other					
Total nonoperating revenues (expenses)	8,247	308	863	8,188	
Income (production) operating revenues	20,156	169,183	910,226	4,491,552	20,111
Operating transfers in				4,646	
Operating transfers out	(85,189)	(24,009)			
Net income (cost)	115,967	145,174	910,226	4,496,198	20,111
Net depreciation on property, plants and equipment less than by capital contributions that reduce accumulated assets	33,211		1,895,888	714,355	
Required payments, including of principal on bonds	(149,005)	(74,408)	(239)	(279,245)	(84)
Residual receipts, and other	\$ 1,086,172	\$ 1,170,866	\$ 1,000	\$ 1,186,704	\$ 194

GENERAL FUNDING	ENVIRONMENTAL AND WATER QUALITY	SAFETY DIVISION	GROUP HEALTH	GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	TOTAL
\$ 107,334	\$ 1,800,440	\$ 1,800,340	\$ 34,807	\$ 31,988,000	\$ 187,800	\$ 20,500,674
37,289	1,800,440	1,800,340	34,807	31,988,000	1,800,400	35,700,674
80,045	620,000	1,300,000	20,000	70,000		3,210,045
80,045	1,800,440	800,000	800	71,801,700	1,870,200	22,670,881
500	87,289	91,211			1,000	400,000
333,336	1,887,729	1,871,251	21,808	71,801,700	1,870,200	20,694,046
2,000	80,000	2,110	2,000	200,000	1,000,000	2,000,000
2,000	80,000	2,110		200,000	1,000,000	1,700,000
2,000	80,000	2,110	0	200,000	1,000,000	1,000,000
2,000	80,000	2,110	2,000	400,000	1,000,000	4,000,000
	(20,000)				(20,000)	(20,000)
2,000	100,000	2,110	2,000	400,000	1,000,000	4,200,000
	1,000	0				100,000
16,871	887,660	888,870		4,100,400	1,000,000	11,000,000
\$ 32,284	\$ 887,660	\$ 888,870	\$ 2,000	\$ 4,100,400	\$ 1,000,000	\$ 11,000,000

**JEFFERSON PARISH, LOUISIANA**  
**GENERAL SERVICE FUNDS**  
**COMMENTS BY DEPARTMENT OF OPERATIONS**

Year Ended December 31, 1987

	CENTRAL ORANGE	CENTRAL TWE	CENTRAL TELEPHONE	COMPUTER CENTER	PARISH PHOTOGRAPHER
Income (Decreased) assets and/or equipment					
Cash from non-operating activities					
Operating income (loss)	\$ 294,027	\$ 46,551	\$ (24) \$	\$ 41,740	\$ (274)
Adjustments to reconcile operating income to net cash provided by (used for) financing activities					
Depreciation	52,211	1,680		194,029	
Amortization	10,247	209	20	8,341	
Reconciliation nonoperating revenue					
Change in assets and liabilities:					
Decreased decrease in accounts receivable			(589)		
Decreased decrease in prepaid expenses					
Decreased increase in inventories	41,282				
Increase (decrease) in accounts payable	(713,775)	440	1,287	(231,858)	226
Increase (decrease) in other payable					
Increase (decrease) in other payable					
Total adjustments	(244,790)	2,149	487	(233,518)	226
Net cash provided by (used for) financing activities	\$ 49,237	\$ 48,699	\$ 463	\$ 8,222	\$ 242
Cash from nonoperating financing activities financing activities (outlay)	(261,790)	(24,000)		10,500	
Net cash provided by (used for) financing financing activities	(212,553)	(24,000)	0	18,722	0
Cash from non capital-related financing activities					
Acquisition of property, plant, and equipment	(281,515)	(2,000)		(207,000)	
Net cash provided by (used for) capital and related financing activities	(281,515)	(2,000)	0	(207,000)	0
Cash from non financing activities financing activities					
Net cash provided by (used for) financing activities	0	0	0	0	0
Income (decrease) in cash and cash equivalents	10,281	4,259	439	(188,278)	242
Cash and cash equivalents, beginning of year	204,481	5,721	210	440,847	584
Cash and cash equivalents, end of year	\$ 214,762	\$ 10,000	\$ 649	\$ 252,569	\$ 826
Majority activities, CAPITAL AND EQUITY (Net Cash, Activities)					
Contributions of equity	0	0	0	0	0
Decrease (increase) in assets, gains, and equipment through capital contributions					
	0	0	0	0	0



**JEFFERSON PARISH, LOUISIANA**  
**INTERNAL SERVICE FUNDS**  
**SCHEDULE OF OPERATING TRANSFERS IN & OUT**  
**Year Ended December 31, 1987**

INTERNAL SERVICE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Central Garage	Central Garage Capital Improvements	\$ -	\$ 80,188
Central Twp	Central Garage Capital Improvements	-	24,000
Computer Center	Consolidated Sewerage District No. 1 Enterprise	15,000	-
Engineering	Public Works Capital Program Facilities Aid Urban Capital Project	-	20,880
		-	80,780
General Liability	Library Special Revenue Consolidated Waterworks District No. 1 Enterprise	-	80,178
		-	24,840
		-	80,880
	<b>TOTAL</b>	<b>\$ 15,000</b>	<b>\$ 244,843</b>

## TRUST and AGENCY FUNDS

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

The Employees' Retirement System of Jefferson Parish Pension Trust Fund accounts for the accumulation of resources to be used for retirement annuities and death and disability benefits to employees. Resources are contributed by employees and the Parish at amounts determined by actuarial study.

Deferred Compensation Agency Fund accounts for the employee's tax deferred compensation plan consisting of optional investment funds.

**JEFFERSON PARISH, LOUISIANA**

**TRUST AND AGENCY FUNDS  
COMBINED BALANCE SHEET**

December 31, 1997

	PENSION TRUST FUND*	AGENCY FUND	
	THE EMPLOYEES' RETIREMENT SYSTEM	DEFERRED COMPENSATION	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	\$ 42,228	\$	\$ 42,228
Investments	21,216,474	12,762,475	33,978,949
Receivables			
Interest	188,000		188,000
Contributions	48,852		48,852
Property, plant and equipment, less accumulated depreciation	3,880		3,880
Other assets	3,720		3,720
<b>TOTAL ASSETS</b>	<b>\$ 21,893,152</b>	<b>\$ 12,762,475</b>	<b>\$ 34,655,627</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 12,471	\$	\$ 12,471
Unclaimed employee contribution refunds	12,880		12,880
Accrued annual and sick leave	48,000		48,000
Deferred compensation benefits payable		15,700,475	15,700,475
Retiree premiums collected in advance	20,271		20,271
<b>Total liabilities</b>	<b>\$ 93,622</b>	<b>\$ 15,700,475</b>	<b>\$ 15,794,097</b>
<b>Fund balances</b>			
Reversed for employees' retirement system	21,509,530		21,509,530
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 21,893,152</b>	<b>\$ 15,700,475</b>	<b>\$ 37,593,627</b>

\*Verified by other auditors.

## JEFFERSON PARISH, LOUISIANA

PENSION TRUST FUND  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 1997

	PENSION TRUST FUND*	THE EMPLOYEES' RETIREMENT SYSTEM
<b>Operating revenues</b>		
Member contributions	\$ 166,812	
Employer contributions	1,802,200	
Investment income	3,768,648	
Gain (loss) on disposition of investments	(53,683)	
<b>TOTAL OPERATING REVENUES</b>	<b>4,944,379</b>	
<b>Operating expenses</b>		
Administrative	940,175	
Retirement benefits	1,841,287	
Refunds to terminated employees	54,425	
<b>TOTAL OPERATING EXPENSES</b>	<b>2,985,887</b>	
<b>NET OPERATING INCOME</b>	<b>2,958,492</b>	
<b>Fund balances</b>		
Beginning of year, as previously reported	18,004,054	
Restatement	643,171	
Beginning of year, as restated	18,647,225	
<b>END OF YEAR</b>	<b>\$ 21,605,717</b>	

\*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

AGENCY FUND

DEFERRED COMPENSATION FUND  
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 1997

	BALANCE JANUARY 1, 1997	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1997
<b>ASSETS</b>				
Investments, at market value	\$ 13,321,127	\$ 3,191,524	\$ 859,178	\$ 15,703,473
<b>LIABILITIES</b>				
Deferred compensation benefits payable	\$ 13,321,127	\$ 3,191,524	\$ 859,178	\$ 15,703,473

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

This account group is used to account for fixed assets which are not used in Proprietary Fund operations or accounted for in Trust Funds.

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE**  
**DECEMBER 31, 1997**

<b>GENERAL FIXED ASSETS</b>	
Land	\$ 39,122,585
Building	183,110,358
Improvements other than buildings	17,849,428
Vehicles	23,749,025
Machinery and equipment	175,254,400
Construction in progress	<u>84,933,602</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ <u>523,792,011</u></b>
<b>INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:</b>	
Federal grants	\$ 44,020,557
State grants	36,159,521
Tax bonds	247,849,675
Revenue bonds	10,238,075
Parish revenues	<u>189,833,300</u>
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ <u>528,792,011</u></b>

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF GENERAL FIXED ASSETS  
BY FUNCTION AND ACTIVITY

DECEMBER 31, 1997

FUNCTION AND ACTIVITY	TOTAL	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	VEHICLES	MACHINERY AND EQUIPMENT
<b>General Government</b>						
Control	\$ 333,333 \$	0 \$	0 \$	0 \$	333,333 \$	238,744
Legislative	1,828,543	0	0	0	1,828,543	818,832
Executive	28,201	0	0	0	0	28,201
Judicial						
Total Control	1,397,148	0	0	0	212,362	1,174,787
<b>Staff Agencies</b>						
Electric	23,263	0	0	0	12,300	8,891
Finance	1,795,251	0	0	0	655,880	1,028,268
General services	88,398,832	14,884,482	68,532,425	873,828	1,258,745	321,872
Total Staff Agencies	90,914,482	14,884,482	68,532,425	873,828	1,327,323	1,323,831
<b>Total General Government</b>	98,201,815	14,884,482	68,532,425	873,828	1,938,003	2,812,398
<b>Public Utility</b>						
Public Works	37,878,258	729,823	28,158,994	78,217	8,290,529	2,267,802
Health and Welfare	103,842,712	8,884,342	4,718,077	218,173	8,492,877	183,874,843
Culture and Recreation	11,828,718	885,289	9,882,884	118,245	299,891	888,803
Transit	53,858,857	15,184,081	38,674,803	15,848,158	1,811,128	4,497,824
Urban Redevelopment and Housing	14,857,228	729,781	2,189,950	388,263	18,215,400	1,128,807
Total General Fixed Assets	1,323,832	288,686	925,031	128,842	0	128,842
Municipal Franchises	\$ 443,898,298 \$	\$ 28,122,885 \$	\$ 195,170,299 \$	\$ 17,849,478 \$	\$ 28,748,826 \$	\$ 175,254,455
<b>Construction in Progress</b>	84,908,632					
<b>Total General Fixed Assets</b>	\$ 558,738,211					

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL FUND ASSETS  
BY FUNCTION-AND ACTIVITY

YEARS ENDED DECEMBER 31, 1997

FUNCTION-AND ACTIVITY	General Disbursements		General Fund Assets 1/1/97	General Fund Assets 12/31/97
	General Fund Assets 1/1/97	Encumbrance Adjustment		
<b>General Disbursements</b>				
General	\$ 64,041	\$ (40,845)	\$ 23,196	\$ 0
Legislation	187,837	(135,331)	52,506	0
Executive	2,172,197	(1,238,825)	983,372	56,250
Judicial			188,000	0
<b>Total General</b>	<b>2,964,075</b>	<b>(1,375,001)</b>	<b>1,586,074</b>	<b>56,250</b>
<b>Staff Agencies</b>				
Electricity	183,877	(80,774)	23,103	0
Finance	85,888,824	(85,888,824)	61,000,040	61,344
General Services	1,112,833	(238,203)	105,230	\$,000,000
<b>Total Staff Agencies</b>	<b>87,175,534</b>	<b>(86,177,801)</b>	<b>66,173,373</b>	<b>\$,000,000</b>
<b>Total General Disbursements</b>	<b>89,329,289</b>	<b>(87,652,802)</b>	<b>67,759,447</b>	<b>2,176,254</b>
<b>Public Safety</b>	<b>40,000,450</b>	<b>(3,948,751)</b>	<b>36,051,699</b>	<b>87,208</b>
Public Works	94,207,824	(67,203)	94,140,621	1,013,870
Health and Welfare	13,028,431	(1,228,881)	11,799,550	56,250
Culture and Recreation	68,882,973	(2,113,880)	66,769,093	202,768
Transportation	14,941,254	(144,391)	14,796,863	107,811
Urban Redevelopment and Housing	1,677,882	(160,833)	1,517,049	0
Construction Programs	87,288,878	0	87,288,878	8,473,499
<b>Total General Fund Assets</b>	<b>\$ 317,367,875</b>	<b>\$ (12,653,270)</b>	<b>\$ 304,714,605</b>	<b>\$ 13,642,754</b>
<b>Total General Fund Assets</b>	<b>\$ 304,714,605</b>	<b>\$ 0</b>	<b>\$ 304,714,605</b>	<b>\$ 13,642,754</b>

## **GENERAL LONG-TERM DEBT ACCOUNT GROUP**

The General Long-Term Debt Account Group records the general obligation bonds and other forms of long-term debt supported by general revenues that are obligations of a governmental unit as a whole and not its individual constituent funds.

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF GENERAL LONG-TERM DEBT**

December 31, 1997

Amount Available and to be Provided for  
the Payment of Long-Term Debt

**SERIAL BONDS**

Amount available in Debt Service Funds	\$ 52,042,900
Amount to be provided for retirement of general obligation, special tax funds, special assessment debt with governmental commitment, and notes payable	204,365,120
Total available and to be provided for serial bond retirement	338,408,780

**COMPENSATED ABSENCES**

Amount to be provided from governmental funds	15,370,611
---	------------

**PENSION - JUDGES ANNUITIES**

Amount to be provided from certain governmental funds	1,550,517
---	-----------

**CAPITAL LEASES**

Amount to be provided from certain governmental funds	702,525
---	---------

**LANDFILL POSTCLOSURE CARE COSTS PAYABLE**

Amount to be provided from certain governmental funds	7,645,385
---	-----------

Total available and to be provided	\$ 365,644,008
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General Long-Term Debt Payable

**SERIAL BONDS PAYABLE**

General Obligation and Special tax bonds	\$ 336,070,000
Special Assessment Debt with governmental commitment	332,780
Total serial bonds payable	336,402,780

**COMPENSATED ABSENCES PAYABLE**

15,370,611

**PENSION PAYABLE - JUDGES ANNUITIES**

1,550,517

**CAPITAL LEASES**

702,525

**LANDFILL POSTCLOSURE CARE COSTS PAYABLE**

7,645,385

Total general long-term debt payable	\$ 365,644,008
--------------------------------------	----------------

## COMPONENT UNITS

Component units are legally separate entities in which the Parish appoints a voting majority of the board and the Parish is able to impose its will and/or there is a financial benefit or burden.

**Jefferson Parish Economic Development and Port District** accounts for the dedicated revenues to be used for the promotion of economic development within the parish which include such projects as Business Incubation, International Development, Community Planning and Financing the Future.

**Harris Mortgage Authority** undertakes various programs to assist in the financing and development of home ownership in the public interest within the boundaries of the Parish.

**Hospital Districts** accounts for the provision of health and well care services to the residents of the parish. All activities necessary to provide such services, including but not limited to administration, operations, maintenance and billing and collections of patient service revenues are accounted for in the following funds:

- Hospital District No. 1 (West Jefferson Medical Center)
- Hospital District No. 2 (East Jefferson General Hospital)

**JEFFERSON PARISH, LOUISIANA**  
**COMBINE BALANCE SHEET - COMPONENT UNITS**  
**December 31, 1997**

	GOVERNMENTAL				PROFESSORIAL SERVICE				TOTAL	TOTAL
	STATE	LOCAL	FEDERAL	INDEPENDENT	STATE	FEDERAL	INDEPENDENT	PROFESSORIAL		
	UNIVERSITY	GOVERNMENT	UNIVERSITY	UNIVERSITY	UNIVERSITY	UNIVERSITY	UNIVERSITY	UNIVERSITY	UNIVERSITY	UNIVERSITY
<b>ASSETS AND OTHER DEBITS</b>										
Current assets	594,658	4,871,223	7,407,243	8,873,888	8,873,888	8,873,888	27,763,299	8,873,888	26,273,158	
Cash and cash equivalents	181,150	27,830,282	32,352,863	103,819,089			188,235,132		188,235,132	
Investments										
Receivables, net of provisions for uncollectible accounts	1,128	1,435,285	24,830	8,429,233			8,794,268		8,794,268	
Accounts receivable	2,128		22,830,191	27,100,089			49,930,398		49,930,398	
Prepaid expenses	905,299								905,299	
Other	181,071		5,297,088				5,241,548		5,241,548	
Inventory			871,288				871,288		871,288	
Prepaid taxes	24,175	17,282	2,603,288	3,186,722			6,037,367		6,037,367	
Prepaid items			2,288,068	3,282,878			5,570,946		5,570,946	
Total current assets	1,828,445	24,643,282	75,880,142	118,885,278			228,543,654		228,543,654	
Retained and dividend assets										
Cash and cash equivalents										
Investments										
Due from primary government	5,201,650		294,134,395	4,499,278			4,499,278		4,499,278	
Receivables			39,864,670	10,218,274			50,082,944		50,082,944	
Total retained assets	5,201,650		334,009,065	14,717,552			349,928,266		349,928,266	
	7,029,095		6,489,207	93,543,842			374,471,920		374,471,920	
<b>LIABILITIES AND EQUITY</b>										
Accounts payable	2,793,190	2,854,282					5,647,472		5,647,472	
Accrued salaries, net		165,871,288					165,871,288		165,871,288	
Accrued vacation, net		89,282					89,282		89,282	
Deferred taxes, net	648,338		17,880,834	84,487,288			250,488,742		250,488,742	
Other debts		12,282	1,248,288	18,688,381			20,948,951		20,948,951	
Amounts borrowed to retire debt of general long-term debt										
Total liabilities	3,441,528	230,894,882	19,129,241	278,999,888			513,371,383		513,371,383	
Total assets	5,270,643	24,660,164	95,009,383	133,605,156			274,555,326		274,555,326	

(Continued)



**JEFFERSON PARISH, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
COMPONENT FUNDS - GOVERNMENTAL FUND TYPES**

Year Ended December 31, 1997

	<b>JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT *</b>	
<b>Revenues</b>		
Charges for services	\$	90,000
Interest income		14,824
Miscellaneous		108,700
<b>TOTAL REVENUES</b>		<b>313,524</b>
<b>Other financing sources</b>		
Operating transfers in		40,330
Transfers from primary government		1,118,843
Capitalized lease		57,850
Grant proceeds		610,671
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>2,140,618</b>
<b>Expenditures</b>		
Current		
Administrative		890,210
Economic Development		840,878
DEBT SERVICE		
Principal retirement		221,808
Interest and bond charges		6,054
<b>TOTAL EXPENDITURES</b>		<b>1,958,948</b>
<b>Other financing uses</b>		
Operating transfers out		40,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>2,000,948</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>		<b>139,670</b>
<b>Fund balance</b>		
Beginning of year		704,891
<b>END-OF-YEAR</b>	\$	<b>844,561</b>

\* Audited by other auditors.

JEFFERSON PARISH, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET WORTH (COMPREHENSIVE BALANCE)  
COMPARISON YEARS - FISCAL YEAR TYPE

Year Ended December 31, 2007

	FORMER MAYOR'S AUTHORITY*1	RECENTLY ACQUIRED NO. 2*	RECENTLY ACQUIRED NO. 3*	TOTAL
<b>Operating revenues</b>				
Charges for sales and services	\$	\$	\$	\$
Member contributions		100,040,004	20,000,000	120,040,004
Grants/Contributions		811,000	2,011,000	2,822,000
Interest Income	10,000,000		8,100,000	18,100,000
Capitalized fees	8,000			8,000
Other		18,000,000	2,000,000	20,000,000
<b>TOTAL OPERATING REVENUES</b>	<b>10,008,000</b>	<b>118,261,004</b>	<b>22,011,000</b>	<b>150,280,004</b>
<b>Operating expenses</b>				
Personnel services		32,004,000	80,000,000	112,004,000
Contractual services, supplies, materials, and other	400,000	50,000,000	71,424,000	121,824,000
Real estate expenses	271,000	3,000,000	14,700,000	18,271,000
Depreciation and amortization		8,100,000	50,004,000	58,104,000
Interest on bonds	13,211,000			13,211,000
Tuition fees	100,000			100,000
Printing fees	10,000		100,000	110,000
Insurance		540,000	2,000,000	2,540,000
Other expenses				
<b>TOTAL OPERATING EXPENSES</b>	<b>13,891,000</b>	<b>93,644,000</b>	<b>134,128,000</b>	<b>241,663,000</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(3,883,000)</b>	<b>24,617,004</b>	<b>(11,117,000)</b>	<b>9,617,004</b>
<b>Non-operating revenues (expenses)</b>				
Interest income		18,100,000	11,000,000	29,100,000
Rental income from leases			1,000,000	1,000,000
Other			2,100,000	2,100,000
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>0</b>	<b>18,100,000</b>	<b>14,100,000</b>	<b>32,200,000</b>
<b>Income (expense) before Taxes/FEA</b>	<b>(3,883,000)</b>	<b>42,717,004</b>	<b>3,000,000</b>	<b>41,834,000</b>
<b>Taxes to city/county government</b>		<b>(800,000)</b>	<b>(800,000)</b>	<b>(1,600,000)</b>
<b>NET INCOME (LOSS)</b>	<b>(3,883,000)</b>	<b>42,000,000</b>	<b>2,200,000</b>	<b>40,217,000</b>
<b>Balance (ending)/beginning beginning of year, as audited</b>	<b>10,000,000</b>	<b>190,000,000</b>	<b>60,000,000</b>	<b>260,000,000</b>
Revised beginning of year, as audited for new authority		1,000,000		1,000,000
<b>END-OF-YEAR</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
	<b>10,000,000</b>	<b>210,000,000</b>	<b>62,000,000</b>	<b>272,000,000</b>

\* Audited by other auditors

JEFFERSON PARISH, LOUISIANA

COMPARATIVE STATEMENT OF CASH FLOWS  
COMPREHENSIVE (NET POSITION) AND FUND TYPES

Year Ended December 31, 2007

	2007 NON-FUNDED AUTHORITY	2007(a) SDF FUND 1 *	2007(b) SDF FUND 2	TOTAL
<b>NON-FUNDED (OFFENSES) IN CASH AND CASH EQUIVALENTS</b>				
<b>Cash flow from operating activities</b>				
Operating income (loss)	\$ 2,418,000	\$ 4,000,716	\$ 1,800,000	\$ 8,218,716
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation expense		(8,200,000)	(2,000,000)	(10,200,000)
Depreciation and amortization	800,000	(1,000,000)	(1,000,000)	(200,000)
Interest payments		4,700,000	5,700,000	10,400,000
Interest received			(2,000,000)	(2,000,000)
Loss on sale of assets		100,000		100,000
Change in current assets - (increase) decrease				
Receivables		(2,000,000)	(6,000,000)	(8,000,000)
Other			100,000	100,000
Payables - noncurrent	(5,000)			(5,000)
Inventories and prepayments	1,000	20,000		21,000
Other assets	5,000	800,000		805,000
Change in current liabilities - (increase) decrease				
Accounts payable		1,000,000	1,000,000	2,000,000
Deferred compensation fees	(5,000)			(5,000)
Accrued interest payable	270,000			270,000
Other payables and accruals	11,000	1,000,000	800,000	2,111,000
<b>Total adjustments</b>	<b>440,000</b>	<b>(8,200,000)</b>	<b>14,000,000</b>	<b>7,240,000</b>
<b>Net cash provided by (used in) operating activities</b>	<b>2,858,000</b>	<b>(4,199,284)</b>	<b>5,800,000</b>	<b>4,458,716</b>
<b>Cash flow from noncapital financing activities</b>				
Proceeds from bond anticipation	(7,400,000)			(7,400,000)
Bond issuance costs	20,000,000			20,000,000
Proceeds from contributions	(400,000)		100,000	(300,000)
Transfer to primary government		(800,000)	(800,000)	(1,600,000)
Commodities benefit/expense			(1,000,000)	(1,000,000)
Transfers from one activity	3,000,000			3,000,000
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>5,190,000</b>	<b>(800,000)</b>	<b>(1,000,000)</b>	<b>3,390,000</b>
<b>Cash flow from capital and related financing activities</b>				
Principal payments - bonds		(2,000,000)		(2,000,000)
Principal payments - capital leases			(8,000,000)	(8,000,000)
Proceeds from disposal of property, plant, and equipment			50,000	50,000
Interest payments		(8,000,000)	(8,000,000)	(16,000,000)
Transfers to debt service funds			500,000	500,000
Acquisition of capital assets	(7,000)	(2,000,000)	(2,000,000)	(4,000,000)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>(7,000)</b>	<b>(10,000,000)</b>	<b>(11,500,000)</b>	<b>(21,507,000)</b>

(Continued)

**JEFFERSON PAPER, LOUISIANA**

**COMBINED STATEMENT OF ASSETS/LIABILITIES  
AND FUND BALANCE TYPES - GOVERNMENT**

Year Ended December 31, 1997

	1997 GAO FUND AUTHORITY*	1997/98 BOTHACT NO. 1**	1997/98 BOTHACT NO. 1**	TOTAL
<b>Cash flow from financing activities</b>				
Proceeds from sale and issuance of securities	\$ 20,000,000	\$ 1,110,490,807	\$ 422,391,490	\$ 1,732,882,297
Proceeds from operations	(8,000,000)	(2,700,000,000)	(87,548,500)	(2,787,548,500)
Proceeds from loans			(1,000,000)	(1,000,000)
Payments required on debt financing from			123,700	123,700
Leases/rents			89,394	89,394
Sales (purchase) sale of investments			600,000	600,000
Investment income and other		8,600,000	61,907,000	70,507,000
Acquisition of intangible asset	(100,000,000)			(100,000,000)
Principal receipts from mortgage loans	10,000,000			10,000,000
Proceeds from real estate/development	40,000			40,000
Net cash provided by/(used in) financing activities	1,239,000	899,090	345,607	2,483,697
<b>Net increase (decrease) in cash and cash equivalents</b>	52,000	(89,709)	4,844,888	4,807,179
<b>Cash and cash equivalents, beginning of year</b>	1,201,000	8,000,000	7,400,000	16,601,000
<b>Cash and cash equivalents, end of year</b>	\$ 1,253,000	\$ 7,910,291	\$ 12,244,888	\$ 21,408,179
<b>BEYOND BUDGET TO COMBINED BALANCE SHEET</b>				
Cash and cash equivalents	\$ 400,000	\$ 7,000,000	\$ 8,000,000	\$ 15,400,000
Restricted and designated assets			4,000,000	4,000,000
Cash and cash equivalents				
<b>Total per Combined Balance Sheet</b>	400,000	7,000,000	12,000,000	19,400,000
Less cash and cash equivalents of Pension Trust Funds			(1,200,000)	(1,200,000)
<b>Total per above</b>	\$ 400,000	\$ 7,000,000	\$ 10,800,000	\$ 18,200,000

\* Audited by other auditors

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION  
ANALYSIS OF FUNDING PROGRESS

THE EMPLOYER RETIREMENT SYSTEM OF JEFFERSON PARISH\*

December 31, 1997

YEAR	NET ASSETS AVAILABLE FOR BENEFITS	PENSION SERVING OBLIGATION	PERCENTAGE FUNDED	UNFUNDED PENSION SERVING OBLIGATION	BOOKED COVERED PENSION	UNFUNDED PENSION SERVED OBLIGATION AS A PERCENTAGE OF COVERED PENSION
1988	\$ 15,881,598	\$ 25,859,400	61.8	\$ 9,977,802	\$ 21,848,879	28.2
1989	14,771,771	25,287,717	58.5	9,515,946	21,438,861	42.8
1990	14,708,813	25,772,585	57.1	9,971,772	21,248,591	44.6
1991	16,428,668	25,683,482	64.0	9,254,814	21,827,471	47.8
1992	18,531,058	24,837,048	74.6	6,306,000	21,663,089	58.2
1993	18,882,546	23,471,544	80.5	4,588,998	21,587,131	62.7
1994	18,778,478	23,071,509	81.4	4,293,031	21,507,100	64.1
1995	17,538,418	21,843,343	79.8	4,304,925	21,476,236	64.1
1996	18,024,088	21,827,000	82.6	3,802,912	21,176,324	62.2
1997	18,710,000	22,767,150	82.2	4,057,150	21,176,324	62.2

Notes: Analysis of the dollar amounts of net assets available for benefits, unfunded and unfunded pension benefits obligation can be obtained by multiplying the required benefits by the ratio of the percentage of the pension benefit obligation provided over valuation of the pension funding ratio of a prior year. Analysis of the year-over-year change indicates whether the system is financing a steady stream of assets. Generally, the trend in percentage the funding the system. The 100% funding pension benefit obligation and annual covered pension are both attributable to funding the unfunded pension benefit obligation as a percentage of annual covered pension. Generally, the trend in percentage the funding analysis of the system's progress, made in accumulating sufficient funds to pay benefits when due. Generally, the trend in percentage the funding for system.

The unfunded pension book is derived by actual valuation, and should not be relied on without first consulting the actuarial methods used in valuing the plan.

\*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION  
COMPARATIVE SUMMARY OF REVENUES BY SOURCE AND EXPENSES BY TYPE

THE EMPLOYEE'S RETIREMENT SYSTEM OF JEFFERSON PARISH\*

December 31, 1987

REVENUES BY SOURCE								
EMPLOYER CONTRIBUTIONS								
YEAR		EMPLOYEE CONTRIBUTIONS	DOLLAR AMOUNT	% OF ANNUAL COVERED PAYROLL	INVESTMENT INCOME			
1988	\$	379,088	\$	36,408	\$	1,270,808		
1989		388,026		360,789		1,270,266		
1990		408,787		350,633		1,249,815		
1991		458,248		322,781		1,288,877		
1992		458,489		372,934		1,454,988		
1993		458,854		393,890		1,527,290		
1994		480,778		370,801		1,502,360		
1995		487,927		379,758		1,480,890		
1996		498,087		1,212,580		1,889,768		
1997		498,873		1,362,203		2,708,878		
EXPENSES BY TYPE								
YEAR		SEVERITY	REFUNDS	ADMINISTRATIVE	TOTAL			
1988	\$	1,362,947	\$	62,811	\$	147,848	\$	1,493,606
1989		1,325,895		108,790		136,758		1,561,443
1990		1,383,767		76,711		148,677		1,619,155
1991		1,484,295		81,888		158,547		1,724,730
1992		1,483,478		71,802		182,264		1,737,544
1993		1,525,648		54,434		170,299		1,750,381
1994		1,626,576		108,684		159,818		1,895,078
1995		1,728,661		107,689		184,808		2,021,158
1996		1,758,271		73,687		134,760		1,966,718
1997		1,841,287		94,406		148,178		2,083,871

\* Applied by other entities









**JET RESEARCH CENTER, LOS ANGELES  
SCHEDULE OF EXPENDITURES OF FEDERAL MONIES  
For the Year Ended December 31, 1967**

FEDERAL AGENCY/PROGRAM THROUGH WHICH PROGRAM FUNDS	FEDERAL FUNDS		GRANT PERIOD		GRANT AMOUNT
	NUMBER	CLASSIFICATION	FROM	THRU/ON	
<b>DEPARTMENT OF TRANSPORTATION</b>					
<b>Road Programs</b>					
Federal Roadway Improvement/Construction	20-501	LA-50-0202		Project Completion	1,247,588
Federal Roadway Capital Improvement/Construction	20-501	LA-50-0111		Project Completion	101,500
Federal Roadway Capital Improvement/Construction	20-501	LA-50-0208		Project Completion	1,076,400
Federal Roadway Capital Improvement/Construction	20-501	LA-50-0208		Project Completion	1,247,500
Federal Roadway Capital Improvement/Construction	20-501	LA-50-0208		Project Completion	501,500
Federal Roadway Capital Improvement/Construction	20-501	LA-50-0120		Project Completion	1,100,000
Federal Roadway Capital Improvement/Construction	20-501	LA-50-0120		Project Completion	875,000
Federal Roadway Capital Improvement/Construction	20-501	LA-50-0120		Project Completion	4,088,500
Federal Roadway Capital Improvement/Construction	20-501	LA-50-0120		Project Completion	1,203,500
Federal Roadway Capital Improvement/Construction	20-501	LA-50-0176		Project Completion	8,000,000
Federal Roadway Capital Improvement/Construction	20-501	LA-50-0176		Project Completion	2,000,000
Federal Roadway Technical Studies/Construction	20-501	LA-50-0176	4-30-66	3-31-68	575,000
Federal Roadway Technical Studies/Construction	20-501	LA-50-0176	4-30-66	3-31-67	200,000
Federal Roadway Capital/Operating Road - Finance Board	20-507	LA-50-0187	4-30-67	3-31-67	175,000
<b>Research/Design Study Expenditures on Highways</b>					
Federal Aid Urban Study Phase II	0L-49	01-501	04-01-67(000)	Project Completion	1,613,817
Federal Aid Urban Study Phase II	01	01-501	04-01-67(01)	Project Completion	4,488,000
Federal Aid Urban Study Phase II	02	01-501	04-01-67(02)	Project Completion	103,500
Federal Aid Urban Study Phase II	03	01-501	04-01-67(03)	Project Completion	500,712
Federal Aid Urban Study Phase II	04	01-501	07-01-67(04)	Project Completion	4,147,000
Federal Aid Urban Study Phase II	05	01-501	04-01-67(05)	Project Completion	541,000
Federal Aid Urban Study Phase II	06	01-501	07-01-67(06)	Project Completion	1,010,000
Federal Aid Urban Study Phase II	07	01-501	07-01-67(07)	Project Completion	10,000
Federal Aid Urban Study Phase II	08	01-501	04-01-67(08)	Project Completion	1,100,000
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>					
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>Road Programs</b>					
<b>Construction/Construction Materials/Transportation</b>					
Exhibit and Worksheet Item 1	40-4-01	C-10007-11	07-01-66	06-30-68	51,000,000
Exhibit and Worksheet Item 1	40-4-01	C-10007-11	06-01-67	05-31-68	4,870,000
Exhibit and Worksheet Item 1	40-4-01	C-10007-11	07-01-66	07-01-67	1,800,000
Technical Study Program	40-4-01	01-50000-01-0	07-01-67	06-30-67	1,175
<b>Other Construction/Construction Materials/Transportation</b>					
<b>Other Grants/Grants in Support of Construction</b>					
<b>Construction</b>					
Multi-Purpose Urban Program - Phase III	01	71-000	000-0000-01	07-01-66	1,500,000
<b>Research/Design Study Departmental Mutual Resources</b>					
Control Emission Management	71-000	000-0000-01	07-01-66	06-30-66	61,000
Control Emission Management	71-000	000-0000-01	07-01-66	06-30-66	51,000
Control Emission Management	71-000	000-0000-01	07-01-67	06-30-66	61,000

**TOTAL FEDERAL GOVERNMENT FINANCIAL ASSISTANCE**

(Continued)

ACCOUNTS DEBITED BY GENERAL LEDGER DECEMBER 31, 1933	CASH RECEIPTS DURING YEAR		ACCOUNTS CREDITED BY GENERAL LEDGER DECEMBER 31, 1933	TOTAL REVENUE RECORDED	EXPENDITURES		TOTAL EXPENDITURES RECORDED
	SALES	OTHER			FEDERAL	OTHER	
27,423	90,000	404	0	21,875	20,275	15,800	75,224
0	27,200	12	5,820	21,200	22,225	5,220	26,445
27,423	117,200	416	5,820	43,075	42,500	21,020	101,769
0	0	0	11,240	11,240	22,274	0	33,514
0	0	0	0	0	0	0	0
1,100	20,700	100	10,070	11,870	11,870	10,000	21,870
20,000	17,500	0	21,000	38,500	38,500	32,200	70,700
208,227	180,240	210,070	24,10,000	1,029,774	1,000,000	202,211	1,217,524
104,227	100,000	1,000	10,000	111,227	100,000	100,000	211,227
10,000	100,000	2,000,000	100,000	1,111,000	1,100,000	100,000	2,211,000
0	20,000	100,000	10,000	130,000	130,000	100,000	230,000
10,000	100,000	10,000 (2)	0	110,000	100,000	10,000 (2)	210,000
0	10,000	10,000	10,000	30,000	30,000	10,000	40,000
0	100,000	100,000 (2)	0	100,000	100,000	100,000 (2)	200,000
107,700	1,000,000	1,000,000	1,111,000	1,000,000	1,000,000	1,000,000	2,000,000
10,000	100,000	100,000	0	110,000	100,000	100,000	210,000
100,000	100,000	100,000	0	200,000	200,000	200,000	400,000
0	100,000	100,000	100,000	300,000	300,000	300,000	600,000
0	10,000	0	0	10,000	10,000	0	20,000
0	0	0	100,000	100,000	100,000	0	200,000
0	10,000	0	10,000	20,000	20,000	0	40,000
0	10,000	0	0	10,000	10,000	0	20,000
107,700	1,000,000	1,000,000	1,111,000	1,000,000	1,000,000	1,000,000	2,000,000
70,000	1,000,000	1,000,000	1,111,000	1,000,000	1,000,000	1,000,000	2,000,000
274,223	0	0	0	274,223	0	0	0
0	0	0	0	0	0	0	0
0	208,227	0	0	208,227	0	0	0
1,100	0	0	0	1,100	0	0	0
104,227	208,227	0	0	312,454	0	0	0
1,100	100,000	1,000,000	0	1,101,100	100,000	1,000,000	1,101,100
1,100	100,000	1,000,000	0	1,101,100	100,000	1,000,000	1,101,100
100,000	0	0	10,000	110,000	0	0	0
100,000	100,000	10,000	10,000	210,000	10,000	10,000	220,000
0	0	0	10,000	10,000	10,000	0	20,000
100,000	100,000	10,000	10,000	210,000	10,000	10,000	220,000
1,100	100,000	1,000,000	10,000	1,210,100	110,000	1,000,000	1,320,100

**JEFFERSON COUNTY COURTHOUSE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ending 06/30/2011**

FEDERAL AGENCY/PROGRAM TITLE/PROGRAM OBJECTIVE	FEDERAL		AWARD PERIOD		AMOUNT
	FY09 NUMBER	FY10 NUMBER	FROM	THROUGH	
<b>DEPARTMENT OF JUSTICE</b>					
<b>Drug Programs</b>					
Continuum of Care Training		04-00-00-0004	09/04/09	09/09/09	47,000
Arrest, Victim and Offender Community Treatment		04-00-00-0002	09/04/09	09/09/09	500,000
Continuum of Care		04-00-00-0004	09/04/09	09/09/09	800,000
Drug Court/Program		04-00-00-0004	09/04/09	09/09/09	17,400
ADA National Initiative Grant		04-00-00-0007	09/04/09	09/09/09	19,000
Drug Court/Program/Continuum of Care		04-00-00-0004	04/01/07	09/09/09	400,000
000 Local Law Enforcement Grant		04-00-00-0000	09/04/09	09/09/09	750,000
001 Local Law Enforcement Grant		04-00-00-0001	09/04/09	09/09/09	600,000
<b>General Support/State</b>					
<b>Continuum of Care/Continuum</b>					
Arresting	14,000	04-00-00-0001	09/01/09	07/01/09	28,000
Arresting	10,000	04-00-00-0000	09/01/09	07/01/09	19,000
Arresting Training	10,000	04-00-00-0000	09/01/09	09/09/09	1,000
Child Abuse Program	04,000	04-00-00-0000	09/01/09	09/09/09	14,000
Continuum of Care Program	04,000	04-00-00-0000	09/01/09	09/09/09	24,000
Child Abuse Program	04,000	04-00-00-0000	09/01/09	09/09/09	17,000
Child Abuse Program	04,000	04-00-00-0000	09/01/09	09/09/09	20,000
Crime Victim Assistance Program	10,000	04-00-00-0000	10/01/09	09/09/09	10,000
Crime Victim Assistance Program	10,000	04-00-00-0000	10/01/09	09/09/09	14,000
Crime Victim Assistance Program	10,000	04-00-00-0000	10/01/09	09/09/09	10,000
Crime Victim Assistance Program	10,000	04-00-00-0000	10/01/09	09/09/09	10,000
Intensive Behavioral Program	10,000	04-00-00-0000	10/01/09	09/09/09	10,000
Grant Support Personnel - Phase VI	10,000		10/01/09	10/01/09	10,000
Grant Support Personnel - Phase VI	10,000		10/01/09	10/01/09	10,000
Victim Services Response Prosecution	10,000	04-00-00-0002	09/01/09	09/09/09	20,000
Victim Services Response Prosecution	10,000		09/01/09	09/09/09	40,000
Drug Court Grant	10,000	04-00-00-0000	09/01/09	09/01/09	10,000
Drug Court Grant	10,000	04-00-00-0000	04/01/09	09/01/09	40,000
Training of Juvenile Offenders	10,000	04-00-00-0000	09/01/09	09/01/09	10,000
Training of Juvenile Offenders	10,000	04-00-00-0000	09/01/09	09/01/09	10,000
Victim Services	10,000	04-00-00-0000	09/01/09	09/09/09	10,000
Victim Services	10,000	04-00-00-0000	09/01/09	09/09/09	10,000
Prosecution Training	04,000	04-00-00-0000	09/01/09	09/09/09	10,000
Department of Public Safety and Corrections					
Victim Offender Intervention & Threat to Offending Tool	70,000		09/04/09	Completed	700,000
<b>TOTAL DEPARTMENT OF JUSTICE</b>					
<b>DEPARTMENT OF SOCIAL SERVICES</b>					
<b>Drug Programs</b>					
Arresting Program and Prosecution	70,000	04-00-00-0004	09/04/09	Completed	1,000,000
<b>Parent/Child Care Department of Education</b>					
Child Care Training Program	04,000	04-000	09/04/09	09/09/09	04,000
Child Care Training Program	04,000	04-000	09/04/09	09/09/09	04,000
Child Care Training Program	04,000	04-000	09/04/09	09/09/09	04,000
Head Start Food Service	04,000	04-000	09/04/09	09/09/09	04,000
Head Start Food Service	04,000	04-000	09/04/09	09/09/09	04,000
Head Start Food Service	04,000	04-000	09/04/09	09/09/09	04,000

(Continued)



**DEPARTMENT OF AGRICULTURE  
SCHEDULE OF EXPENDITURES BY FEDERAL AGENCY  
For the Year Ended December 31, 1957**

FEDERAL AGENCY OR AGENCY-PROGRAM COMBINATION (PROGRAM TITLE)	FEDERAL FUNDS AMOUNTS	STATE FUNDS	GRANT FUNDS		GRANT TOTAL
			FY 1957	FY 1956-57	
<b>Pass-through State Department of Family Support:</b>					
Food Stamp	10,000		100,000	100,000	210,000
Food Stamp	10,000		100,000	100,000	210,000
Food Stamp	10,000		100,000	100,000	210,000
<b>Pass-through State Department of Agriculture:</b>					
Temporary Emergency Food Assistance	10,000	LEO-1	100,000	100,000	210,000
Temporary Emergency Food Assistance	10,000	LEO-1	100,000	100,000	210,000
Temporary Emergency Food Assistance	10,000	LEO-1	100,000	100,000	210,000
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>					
<b>FEDERAL FUNDING ONLY (EXCLUDES STATE FUNDS)</b>					
<b>Pass-through State:</b>					
Department of Public Safety Administration	10,000		100,000	100,000	210,000
Emergency Management Assistance	10,000	EBA	100,000	100,000	210,000
Emergency Management Assistance	10,000	EBA	100,000	100,000	210,000
<b>Pass-through Local/Statewide:</b>					
Emergency Food and Shelter Program	10,000		100,000	100,000	210,000
<b>FY 1957 FEDERAL FUNDING ONLY (EXCLUDES STATE FUNDS)</b>					
<b>FY 1957</b>					
<b>EXCLUDES STATE FUNDS</b>					
Food Stamp	10,000				
Food Assistance Administration	10,000				

(1) These amounts represent the title of Food Stamp and Commodity based transactions and are to be used in reports to the State.

(2) This program consists of "major" program under title number 1-100.

(3) This amount represents only the portion of all values less transfers to other reporting requirements of the year.

(4) Amount reported for year end 1957 accumulated by 1957 1/2.

**NOTE TO SCHEDULE OF EXPENDITURES BY FEDERAL AGENCY  
DECEMBER 31, 1957**

1) General: The accompanying Schedule of Expenditures of Federal Funds presents the actual federal awards program of activities for the year ending December 31, 1957. The Federal Agencying entity is indicated by the agency name. All dollar amounts are in thousands of dollars unless otherwise indicated. All dollar amounts are in thousands of dollars unless otherwise indicated. All dollar amounts are in thousands of dollars unless otherwise indicated.

2) Basis of Accounting: Activities of all agencies of Federal Funds is presented with the modified accrual basis of accounting which is presented in accordance with the general purpose financial statements for the year ended December 31, 1957. All federal awards received directly from the federal agencies are included in the schedule as well as federal awards passed through other governmental agencies.



JEFFERSON PARISH, LOUISIANA  
 SCHEDULE OF COUNCILPERSONS' COMPENSATION  
 Year Ended December 31, 1987  
 (UNAUDITED)

COUNCILPERSON	NUMBER OF DAYS SERVED	COMPENSATION	EXPENSE ALLOWANCES
Allen F. Brummond, Chairman	285	80,200	3,600
Thomas J. Ward	285	40,200	3,600
Lloyd F. Givens	285	40,200	3,600
Donald R. Jones	285	40,200	3,600
Edmond J. Ward	285	40,200	3,600
John T. Laverne, Jr.	285	40,200	3,600
Nicholas P. Giambellano, Sr.	285	40,200	3,600

**Jefferson Parish, Louisiana**  
**General Governmental Expenditures By Function (1)**

**Last Ten Years**  
**(Unaudited)**  
**(Amounts expressed in thousands)**

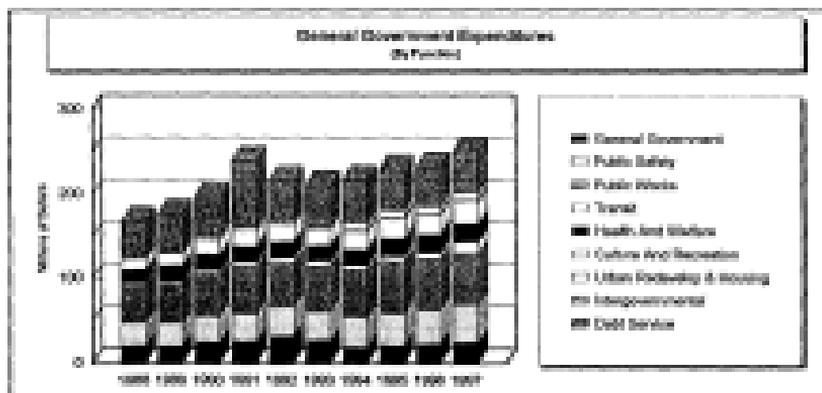
Year	General Government	Public Safety	Public Works	Transit (2)	Health And Welfare	Culture And Recreation	Urban Redevelopment & Housing	Intergovernmental (3)	Debt Service (4)	Total
1988	\$ 10,001	\$ 27,191	\$ 47,300	\$	\$ 14,000	\$ 10,337	\$ 824	\$	\$ 42,488	\$ 168,026
1989	10,500	27,185	49,100		18,880	12,276	1,084		48,807	178,264
1990	10,800	30,847	51,443	5,268	18,247	10,888	4,750		47,872	188,014
1991	14,240	32,227	58,050	5,520	18,718	17,813	4,688		78,886	208,124
1992	18,260	34,838	51,219	5,007	18,743	18,094	3,000		49,885	215,447
1993	20,200	34,284	53,840	5,240	18,718	18,701	1,843		49,488	220,000
1994	18,731	34,818	55,320	5,680	18,712	20,805	2,124	0,140	50,798	215,007
1995	20,819	37,889	57,324	6,040	20,840	22,001	3,072	0,547	47,478	228,140
1996	22,474	40,191	59,000	5,800	22,764	21,134	3,090	0,708	48,784	241,019
1997	25,725	44,730	60,040	15,860	21,387	24,036	3,837	0,300	48,740	262,140

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

(2) Transit was included in Public Works for the years 1987 through 1989.

(3) Intergovernmental was included in General Government for the years 1987 through 1990.

(4) Includes all Debt Service except Enterprise Fund Revenue Bonds.

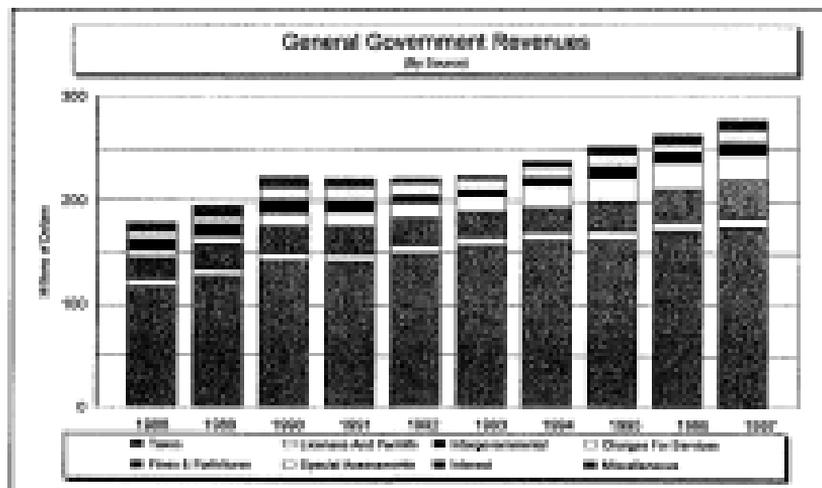


**Jefferson Parish, Louisiana**  
**General Governmental Revenues By Source (2)**

**Last Ten Years**  
**(Illustrated)**  
 (Amounts expressed in thousands)

Year	Taxes	Licenses And Permits	Inter-governmental	Charges For Services	Fines And Forfeitures	Special Assessments	Interest	Miscellaneous	Total
1998	\$ 197,914	\$ 4,899	\$ 20,826	\$ 6,888	\$ 1,888	\$ 236	\$ 9,080	\$ 7,208	\$ 278,144
1999	197,300	5,252	24,940	6,274	2,008	214	10,519	6,478	284,045
2000	192,114	4,284	27,572	11,582	2,123	285	10,965	10,882	271,727
2001	191,795	5,891	27,267	10,947	2,109	352	9,123	12,339	273,697
2002	198,458	7,031	28,887	11,884	2,228	309	9,458	11,287	276,178
2003	197,579	7,895	24,841	14,121	2,389	315	9,599	9,895	278,945
2004	183,133	7,498	24,428	20,288	2,288	399	1,588	9,878	233,487
2005	192,719	8,318	28,052	21,553	2,592	325	7,506	11,841	264,445
2006	171,830	8,402	28,827	24,968	2,877	348	8,620	7,257	264,057
2007	176,546	8,737	38,284	24,117	2,278	412	8,143	11,248	267,915

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



**Jefferson Parish, Louisiana  
General Tax Revenues By Source**

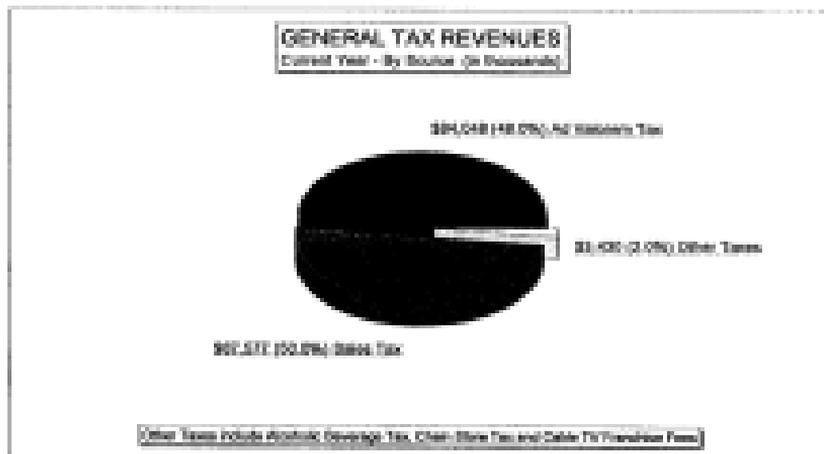
**Last Ten Years**

**(Unaudited)**

(Amounts expressed in thousands)

Year	Ad Valorem	Sales	Severance	Miscellaneous	Total
1988	\$ 58,855	\$ 57,537	\$ 585	\$ 557	\$ 117,534
1989	60,998	60,098	584	585	122,265
1990	70,175	65,420	574	545	142,714
1991	69,260	74,371	542	622	144,795
1992	70,837	77,408	488	573	149,306
1993	74,935	82,354	485	588	158,360
1994	75,003	85,855	500	654	162,112
1995	76,487	85,084	500	638	162,709
1996	80,848	87,520	502	2,780 *	171,650
1997	84,048	87,577	500	2,890	175,015

\* Cable TV Franchise Tax Reported as Miscellaneous Tax Revenue as of 1996



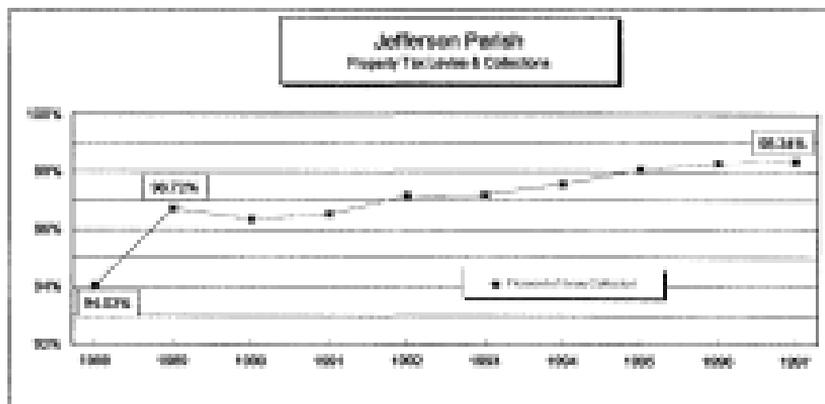
**Jefferson Parish, Louisiana  
Property Tax Levies And Collections**

**Last Ten Years  
(Unaudited)  
(amounts expressed in thousands)**

Year	Total Adjusted Tax Levy	Current Tax Collections	Percent Of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent Of Total Tax Collections To Tax Levy	Current Outstanding Delinquent Taxes	Percent Of Delinquent Taxes To Tax Levy
1988	\$ 73,853	\$ 66,541	90.12%	\$ 1,873	\$ 72,514	98.19%	\$ 4,412	5.97%
1989	80,888	78,329	96.72%	2,889	81,209	100.39%	2,697	3.33%
1990	80,888	88,070	108.98%	2,388	91,860	113.68%	3,658	4.52%
1991	81,688	78,843	96.52%	2,891	81,800	100.14%	2,863	3.51%
1992	84,534	82,144	97.14%	2,897	84,711	100.09%	2,440	2.89%
1993	88,578	84,080	94.94%	2,140	86,264	97.44%	2,480	2.81%
1994	92,508	90,957	98.32%	1,394	91,751	99.18%	2,250	2.43%
1995	93,312	91,491	98.05%	1,459	92,950	99.61%	1,897	2.03%
1996	98,880	91,147	92.17%	1,885	95,530	96.61%	1,711	1.73%
1997	98,918	91,885	92.89%	1,783	95,748	100.14%	1,650	1.67%

Source: Jefferson Parish Sheriff's Office

Note: Includes taxes levied for reporting entity only



**Jefferson Parish, Louisiana  
Assessed Value Of Taxable Property**

**Last Ten Years  
(Unaudited)**

(amounts expressed in thousands)

Year	Tax Rate	Real Estate	Personal Property	Public Service Cooperations	Total Assessments	Homestead Exempt	Non - Homestead Exempt
1998	1997	\$ 1,428,127	\$ 285,895	\$ 138,860	\$ 1,852,882	\$ 830,355	\$ 1,022,527
1998	1998	1,658,878	288,287	138,762	1,925,927	848,967	1,076,960
1999	1999	1,476,811	286,752	137,261	1,900,824	855,890	1,044,934
1999	1999	1,610,411	286,296	144,279	1,940,986	834,148	1,106,837
1999	1999	1,588,291	274,862	150,234	1,913,387	837,170	1,076,217
1999	1999	1,614,805	323,586	147,810	1,986,201	842,460	1,143,741
1999	1999	1,682,838	328,804	150,854	1,962,496	848,808	1,113,688
1999	1999	1,621,204	348,030	150,822	1,919,256	855,831	1,063,425
1999	1999	1,640,835	387,286	148,196	1,976,317	855,915	1,120,402
1999	1999	1,584,835	438,154	154,278	2,117,267	790,838	1,326,429

Source: Jefferson Parish Assessor's Office

Note: For the calculation, 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.

**Jefferson Parish, Louisiana  
Property Tax Rates - Direct and Overlapping Governments  
(Per \$100 Of Assessed Value)**

**Last Ten Years  
(Unaudited)**

Year	Jefferson Parish				Parish School System	Parish Other	Total
	General Fund	Special Revenue Funds	Debt Service Funds	Total			
1998	0.10	0.57	0.58	1.25	0.89	0.41	2.95
1999	0.09	0.85	0.57	1.51	0.95	0.41	2.88
1999	0.09	0.72	0.70	1.51	1.05	0.41	2.97
1999	0.09	0.74	0.68	1.51	1.04	0.47	2.72
1992	0.09	0.87	0.58	1.54	0.82	0.65	2.91
1993	0.14	0.88	0.58	1.59	0.83	0.65	2.95
1994	0.14	0.89	0.63	1.65	0.89	0.64	2.98
1995	0.15	0.88	0.57	1.60	0.95	0.65	3.01
1996	0.14	0.83	0.59	1.56	0.89	0.68	2.91
1997	0.15	0.85	0.59	1.59	1.03	0.69	3.31

Source: Jefferson Parish Department of Research and Budget

**Jefferson Parish, Louisiana  
Principal Taxpayers**

**December 31, 1997**

**(Unaudited)**

**(amounts expressed in thousands)**

Taxpayer	Type Of Business	1996 Assessed Valuation	Percentage Of Total Assessed Valuation
Energy Services Inc.	Public Utilities	\$ 57,734	2.66%
BellSouth	Telephone Utility	45,804	2.12%
First National Bank of Commerce	Banking	30,135	0.75%
Louisiana Gas Service	Gas Utility	12,176	0.56%
Hibernia National Bank	Banking	12,402	0.57%
Averdate Shipyard Inc.	Shipbuilding	11,763	0.52%
Whitney National Bank	Banking	6,874	0.41%
Lakeside Shopping Center	Retail Property Mgmt	7,363	0.34%
Louisiana CORA Inc.	Communications	7,322	0.34%
Southwest Airlines Co.	Airline	<u>6,684</u>	<u>0.31%</u>
		<b>\$ <u>180,241</u></b>	<b><u>8.53%</u></b>

Source: Jefferson Parish Assessor's Office

**Jefferson Parish, Louisiana  
Special Assessment Collections and Billings**

**Last Ten Years  
(Unaudited)**

Year	Assessments		Current Collections	Addition or Adjustments	Total Assessments End Of Year	Current Year Billings	Outstanding Assessments Current
	Beginning Of Year	Delinquent Collections					
1988	\$ 2,306,091	\$ 69,142	\$ 268,494	\$ (2,294)	\$ 1,999,181	\$ 249,723	\$ 1,839,762
1989	1,999,181	58,138	700,973	80,389	1,288,400	227,188	1,715,828
1990	1,288,400	47,658	206,142	(42,576)	1,394,864	180,086	1,074,872
1991	1,394,864	68,962	96,718	(2,231)	1,562,872	187,376	932,822
1992	1,562,872	37,424	149,774	0	984,476	188,877	740,883
1993	984,474	59,501	148,121	0	785,442	180,412	483,838
1994	785,442	108,498	199,817	0	520,290	113,480	249,890
1995	520,290	33,331	87,388	204,278	623,880	98,744	326,430
1996	623,880	28,449	113,118	252,047	720,880	71,582	441,298
1997	720,880	19,898	99,212	(993)	619,882	48,512	312,160

**Jefferson Parish, Louisiana**  
**Computation Of Legal Debt Margin**

**(Shaded)**  
**(amounts expressed in thousands)**

	Debt Limit 10 Percent Of Assessed Value For Any One Purpose (1)	Debt Amount Of Debt Applicable To Debt Limit	Debt Service Monies Available	Legal Debt Margin
Road District No. 1 Sub-District No. 1	\$ 33,250	\$ 29,760	\$ 231	\$ 12,894
Consolidated Road District A, Sub-Districts No. 1	11,568	4,873	87	8,813
New Prison	221,888	50	50	221,888
Playground District No. 11	1,473	120	37	1,350
Playground District No. 12	22,140	379	379	22,740
Playground District No. 13	11,888	810	284	11,080
Playground District No. 14	8,597	355	89	8,241
Playground District No. 15	8,388	316	144	8,241
Fire District No. 7	11,568	600	251	11,317
East Bank Consolidated Sewer District	118,173	2,320	749	126,850
Parish-Wide Drainage	221,888	48,850	7,489	170,620
Fourth Jefferson Drainage District	147,488	50	50	147,488
Drainage District No. 9	21,541	1,890	549	20,400
Drainage District No. 9-Sub District No. 1	8,000	1,385	254	6,614
Consolidated Waterworks District No. 2	62,198	2,385	778	60,810
		<u>\$ 62,998</u>	<u>\$ 11,431</u>	<u>\$ 678,426</u>

Source: Jefferson Parish Assessor's Office

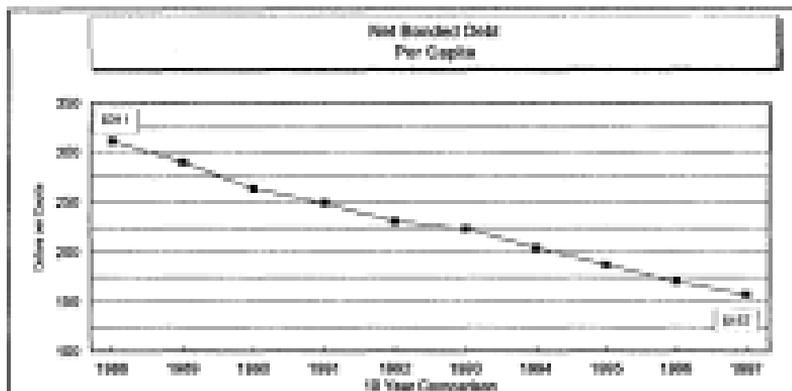
(1) Rate law allows a maximum of 10 percent of the assessed valuation for bonds for any purpose.

**Jefferson Parish, Louisiana**  
**Ratio Of Net General Bonded Debt To Assessed**  
**Value And Net Bonded Debt Per Capita**

**Last Ten Years**  
**(Illustrated)**  
**(Amounts expressed in thousands)**

Year	Tax Rate	Population (T)	Assessed Value	Gross Bonded Debt (G)	Debt Service Rates Available	Net Bonded Debt	Ratio Of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
1988	1987	438	\$ 1,890,878	\$ 183,000	\$ 17,388	\$ 145,664	7.89%	\$ 343
1989	1988	440	1,898,028	184,000	18,384	124,721	7.77%	289
1990	1989	445	1,912,807	185,000	20,000	117,884	6.98%	263
1991	1990	450	1,923,048	183,800	20,404	110,550	6.64%	249
1992	1991	455	1,935,687	183,178	17,864	108,400	6.59%	235
1993	1992	457	1,950,421	177,348	18,068	102,381	6.42%	224
1994	1993	457	1,952,378	180,400	18,977	91,450	4.87%	204
1995	1994	458	1,970,208	87,178	12,334	85,890	4.47%	187
1996	1995	458	1,978,168	88,700	12,318	77,401	3.92%	170
1997	1996	459	2,071,287	83,000	11,481	71,500	3.39%	157

- (1) Source: Louisiana Tech University  
 (2) Includes only All Interstate Tax Districts



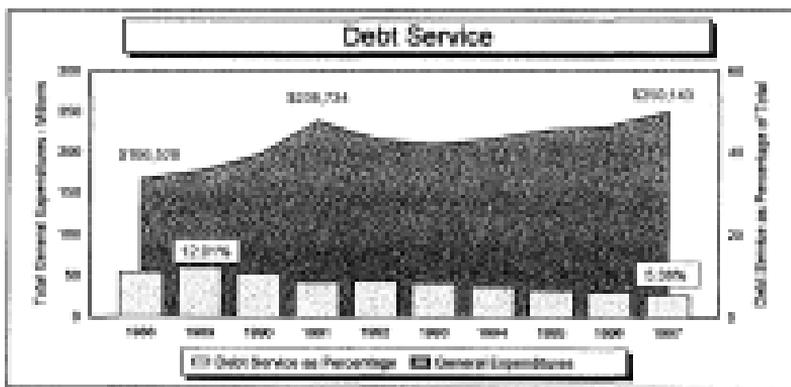
**Jefferson Parish, Louisiana**  
**Ratio Of Annual Debt Service Expenditures For**  
**General Bonded Debt To Total General Expenditures**

**Last Ten Years**  
**(Unaudited)**  
**(amounts expressed in thousands)**

Year	Principal	Interest	Total Debt Service (1)	Total General Expenditures (2)	Ratio Of Debt Service To Total General Expenditures
1988	\$ 8,505	\$ 9,876	\$ 18,381	\$ 166,528	10.92%
1989	8,945	12,347	21,292	178,984	12.01%
1990	10,085	10,828	20,913	199,001	10.51%
1991	10,190	8,803	18,993	238,734	8.00%
1992	9,580	9,958	19,538	215,442	9.07%
1993	9,470	7,898	17,368	209,600	8.18%
1994	8,840	7,350	16,190	215,907	7.50%
1995	8,485	8,827	17,312	208,188	8.32%
1996	8,280	8,073	16,353	231,078	7.18%
1997	7,990	8,829	16,819	290,143	5.80%

(1) Includes only Ad Valorem Tax Bonds

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



**Jefferson Parish, Louisiana**  
**Computation Of Direct And Overlapping Debt**

**(Unaudited)**  
**(amounts expressed in thousands)**

	Net Debt	Percentage Overlapping	Overlapping Debt
<b>Parish Of Jefferson (1)</b>			
Consolidated Road District No.1 Sub District No. 1	\$ 1,150	100%	\$ 1,150
Consolidated Road District No.1 Sub District No. 1, Refund	18,040	100%	18,040
Consolidated Road District A,Sub District No. 1	4,870	100%	4,870
New Police	50	100%	50
Playground District No. 11	120	100%	120
Playground District No. 12	370	100%	370
Playground District No. 13	610	100%	610
Playground District No. 14	355	100%	355
Playground District No. 15	318	100%	318
Fire District No. F	600	100%	600
East Bank Consolidated Sewer District	2,320	100%	2,320
Parishwide Drainage	48,600	100%	48,600
Fourth Jefferson Drainage District	50	100%	50
Drainage District No. 8	1,690	100%	1,690
Drainage District No. 9 Sub District No. 1	1,385	100%	1,385
Consolidated Waterworks District No. 2	2,345	100%	2,345
<b>Total Direct Parish Debt</b>	<b>\$ 82,580</b>	<b>100%</b>	<b>\$ 82,580</b>
<b>Overlapping Debt (2)</b>			
Jefferson Parish Police District System	132,085	100%	132,085
West Jefferson Lower District	1,420	100%	1,420
City of Bossier	1,785	100%	1,785
<b>Total Overlapping Parish Debt</b>	<b>\$ 135,290</b>	<b>100%</b>	<b>\$ 135,290</b>
<b>Total Direct and Overlapping Parish Debt</b>	<b>\$ 217,870</b>	<b>100%</b>	<b>\$ 217,870</b>

(1) Source: Statement of Bonded Debt

(2) Source: Jefferson Parish Department of Research and Budget

**Jefferson Parish, Louisiana  
Revenue Bond Coverage**

**Last Ten Years  
(Unaudited)  
(amounts expressed in thousands)**

Year	Gross Revenue (1)	Direct Operating Expenses (2)	Net Revenue Available For Debt Service	DEBT SERVICE REQUIREMENTS			
				Principal	Interest	Total	Coverage
1988	\$ 32,197	\$ 26,060	\$ 7,044	\$ 2,090	\$ 624	\$ 2,714	2.60
1989	34,012	24,865	9,129	2,165	549	2,705	3.38
1990	32,845	26,293	7,712	2,240	449	2,689	2.87
1991	32,383	27,548	4,834	1,515	351	1,866	2.59
1992	28,027	17,148	8,879	888	222	907	9.79
1993	32,359	15,855	8,404	759	187	907	7.66
1994	24,823	16,126	8,698	758	149	904	10.73
1995	26,343	14,251	11,992	795	110	905	13.25
1996	27,081	13,868	13,202	835	89	904	14.61
1997	26,734	15,768	10,966	880	32	915	11.89

(1) Source: Enterprise Funds - Total Operating and Non-Operating Revenues for Consolidated Waterworks District No. 1

(2) Source: Enterprise Funds - Total Operating Expenses for Consolidated Waterworks District No. 1

**Jefferson Parish, Louisiana  
Demographic Statistics**

**Last Ten Years  
(Annualized)**

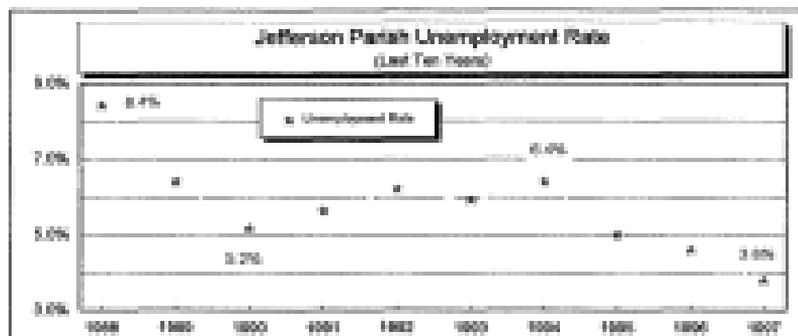
Year	Population (1)	Per Capita Income (2)	Total School Enrollment (3)	Unemployment Rate (4)
1988	460,509	\$ 15,007	84,905	5.4%
1989	466,624	15,893	85,466	5.4%
1990	468,308	17,701	83,818	5.2%
1991	471,543	17,489	82,999	5.6%
1992	476,369	18,340	79,234	5.2%
1993	477,059	18,190	80,430	5.8%
1994	487,691	20,170	80,870	5.4%
1995	490,455	21,873	81,142	5.0%
1996	495,741	21,873	82,352	4.6%
1997	493,160	21,873	81,850	3.8%

(1) Source: Louisiana Tech University

(2) Source: Bureau of Economic Analysis, U. S. Department of Commerce  
The data for two most recent years' per capita income was not available at the time of publication.

(3) Source: Louisiana Department of Education

(4) Source: Louisiana Department of Labor, Research and Statistical Division



**Jefferson Parish, Louisiana  
Property Values, New Construction & Bank Deposits**

**Last Ten Years  
(continued)**

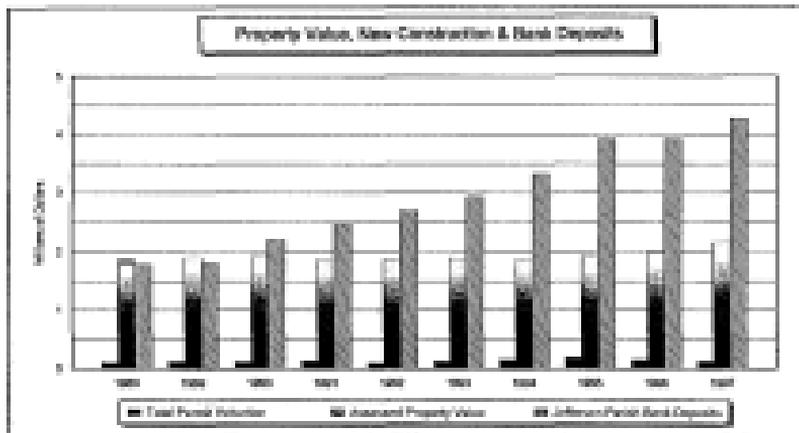
Year	Assessed Property Value * (1)	Single Family Units (2)	Value * (3)	Multi- Family Units (4)	Value * (5)	Commercial Public Buildings And Other * (6)	Total Parcel Valuation * (8)	Jefferson Parish Bank Deposits * (9)
1999	\$ 1,899,099	688	\$ 26,886	0	0	\$ 83,088	\$ 199,062	\$ 1,767,711
1998	1,898,020	687	27,047	0	0	84,726	192,279	1,803,081
1997	1,873,827	688	24,728	1	30,448	89,100	134,297	2,793,797
1996	1,861,046	571	21,427	0	0	100,000	145,887	3,571,286
1995	1,863,621	583	24,764	12	755	65,588	104,195	2,862,607
1994	1,861,421	588	26,800	160	0,176	82,508	110,088	2,896,120
1993	1,863,078	588	26,126	20	0,088	116,267	162,473	3,236,070
1992	1,846,288	588	23,048	248	0,719	100,400	124,215	3,671,540
1991	1,875,517	494	32,575	211	1,208	118,800	153,814	3,833,008
1990	2,337,287	492	30,847	24	887	105,391	158,125	4,270,908

\* Amounts expressed in thousands

(1) Source: Jefferson Parish Assessor's Office

(2) Source: Jefferson Parish Finance Department

(3) Source: Jefferson Parish Department of Inspection and Code Enforcement



**Jefferson Parish, Louisiana  
Miscellaneous Statistics**

**December 31, 1987**

**(Unaudited)**

Year Parish Formed	1825
Form of Government	Council/President
Area in square miles	309 Land 272 Water
<b>Public Works - Streets</b>	
Miles of Parish roads - certifiable mileage	822
Number of street lights	20,882
<b>Inspection &amp; Code Enforcement:</b>	
Building permits issued	4,424
<b>Fire Protection:</b>	
Number of stations	80
Number of fire personnel and officers	221 *
<b>Education (Public Schools Only):</b>	
Number of schools	64
Number of classrooms	2,274
Number of teachers	2,217
Number of students	55,859
<b>Water Department:</b>	
Number of active accounts	137,273
Average daily production	88,020,800
Miles of water lines	1,590
Number of hydrants	14,182
<b>Drainage</b>	
Number of large pumping stations	18
Number of small pumping stations	24
<b>Culture and Recreation:</b>	
Libraries	10
Community centers	26
Parks areas	10
<b>Employees:</b>	
Classified	2,603
Unclassified	248

\* Includes part-timer of East Bank Consolidated Fire District only.

*Reports on Internal Control and Compliance*

**JEFFERSON PARISH**

*December 31, 1987*

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**REPORTS RELATING TO  
THE REPORTING ENTITY**

REBOWE & COMPANY / HANFORD M. HARRISON  
KUSHNER LAGRAIZE, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

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***INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER FINANCIAL STATEMENTS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS***

Members of the Parish Council  
Jefferson Parish, Louisiana

We have audited the general purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated May 11, 1998. We did not audit the financial statements of the following component units of Jefferson Parish, Louisiana:

**Blended:**

Consolidated Sewerage District No. 1 Enterprise Fund  
Consolidated Waterworks District No. 1 Enterprise Fund  
Employees' Retirement System of Jefferson Parish Pension Trust Fund

**Discretely Presented:**

Hospital District No. 1 Proprietary-type Fund  
Hospital Service District No. 2 Proprietary-type Fund  
Home Mortgage Authority Proprietary-type Fund  
Economic Development and Port District Governmental-type Fund

These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on those financial statements insofar as it relates to the amounts included for the blended and discretely presented component units was based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

## **COMPLIANCE**

As part of obtaining reasonable assurance about whether Jefferson Parish, Louisiana's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as items 97-1 through 97-13. We also noted certain immaterial instances of non-compliance that we have reported to management of Jefferson Parish, Louisiana, in a separate letter dated May 11, 1998.

## **INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit we considered Jefferson Parish, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of Jefferson Parish, Louisiana, in a separate letter dated May 11, 1998.

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

**REBOWE & COMPANY/HANFORD M. HARRISON**  
A Professional Corporation

*Rebowe & Company*

*Hanford M. Harrison*

**KUSHNER LAGRADE, L.L.P.**

*Kushner LaGrade, L.L.P.*

Metairie, Louisiana  
May 11, 1998

**REPORTS RELATING TO  
FEDERAL ASSISTANCE PROGRAMS**

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

Members of the Parish Council  
Jefferson Parish, Louisiana

***Compliance***

We have audited the compliance of Jefferson Parish, Louisiana, 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 December 31, 1997. Jefferson Parish, Louisiana's major federal programs are identified in the summary of auditors' 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 Jefferson Parish, Louisiana's management. Our responsibility is to express an opinion on Jefferson Parish, Louisiana's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit 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 Jefferson Parish, Louisiana'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 Jefferson Parish, Louisiana's compliance with those requirements.

In our opinion, Jefferson Parish, Louisiana, 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 December 31, 1997. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 67-1 through 67-13.

#### **INTERNAL CONTROL OVER COMPLIANCE**

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

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

#### **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

We have audited the general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated May 11, 1998. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements of Jefferson Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information of the audit committee, management, and federal governing agencies and pass through entities. However, this report is a matter of public record and its distribution is not limited.

REBOVE & COMPANY/HANFORD M. HARRISON  
A Professional Corporation

*Rebove & Company*

*Hanford M. Harrison*

KUSHNER LAGRANGE, L.L.P.

*Kushner LaGrange, L.L.P.*

Mossbluff, Louisiana  
May 13, 1993

**JEFFERSON PARCEL 1 BUDGET  
SUMMARY OF EXPENDITURES BY FISCAL AGENCY  
For the Year-Ended December 31, 2007**

FISCAL AGENCY/PROGRAM NUMBER/ PROGRAM TITLE	FISCAL AGENCY NUMBER	BUDGET NUMBER	BUDGET PERIOD		BUDGET AMOUNT	
			2004	2005/06		
<b>DEPARTMENT OF ACTION</b>						
<b>Recruitment, Staff</b>						
<b>Other Programs Staff:</b>						
Robert Lewis Volunteer Project	00-000	000-000010	000000	000000	\$0.00	
Robert Lewis Volunteer Project	00-000	000-000011	000000	000000	00.00	
Robert Lewis Volunteer Project	00-000	000-000012	000000	000000	\$0.00	
<b>TOTAL DEPARTMENT OF ACTION</b>						
<b>DEPARTMENT OF EDUCATION</b>						
<b>Funded through:</b>						
<b>Department of Culture, Recreation, and Tourism</b>						
Learning Enhancement Project	00-00A	00-02	000000	000000	00.00	
Technology Enhancement Project	00-00A	00-02	000000	000000	00.00	
<b>TOTAL DEPARTMENT OF EDUCATION</b>						
<b>DEPARTMENT OF ENERGY</b>						
<b>Funded through:</b>						
<b>Department of Air Services, Office of Comm. Services</b>						
Washington Aerospace Institute Partners	00-000	00-000	000000	000000	00.00	
Washington-Airport.com Institute Partners	00-000	00-000	000000	000000	00.00	
Washington-Airport.com Institute Partners	00-000	00-000	000000	000000	00.00	
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<b>Staff Projects</b>						
Head Staff	00	00-000	000-000001	000000	000000	4,400,475
Head Staff	00	00-000	000-000002	000000	000000	6,000,000
Head Staff (Part-time)	00	00-000	000-000003	000000	000000	200,000
Head Staff (Part-time)	00	00-000	000-000004	000000	000000	200,000
Head Staff (Part-time) Grant	00	00-000	000-000005	000000	000000	200,000
Head Staff (Part-time) Grant	00	00-000	000-000006	000000	000000	200,000
Head Staff Training and Technical Assistance	00-000	000-000007	000000	000000	00.00	
Head Staff Training and Technical Assistance	00-000	000-000008	000000	000000	00.00	
<b>Funded through:</b>						
<b>Department of Air Services, Office of Comm. Services</b>						
Washington Enhancement Services	00	00-000		000000	000000	1,000,000
Washington Enhancement Services	00	00-000		000000	000000	1,000,000
Low Income Home Energy Assistance Grants	00	00-000	000-000001	000000	000000	400,000
Low Income Home Energy Assistance Grants	00	00-000	000-000002	000000	000000	400,000
Child Care and Development Block Grant	00-000	000-000003	000000	000000	000000	
<b>Funded through:</b>						
<b>Department of Health and Human Services</b>						
Community Services Block Grant	00-000	000-0000	000000	000000	000,000	
Community Services Block Grant	00-000	000-0000	000000	000000	000,000	
Community Services Block Grant	00-000	000-0000	000000	000000	000,000	
Community Services Block Grant	00-000	000-0000	000000	000000	000,000	

**TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES**

(Continued)



**OFFSHORE FISHING, LOUISIANA**  
**REVENUE BY JURISDICTION BY FEDERAL AGENCY**  
 For the Year Ended December 31, 1987

FEDERAL AGENCIES THROUGH WHICH PROGRAMS ARE FUNDED	FEDERAL COUNCIL NUMBER	BIBAC NUMBER	CARRY PERIOD		BIBAC AMOUNT
			FROM	THROUGH	
<b>DEPARTMENT OF TRANSPORTATION</b>					
<b>Coast Programs:</b>					
Federal Transit Support/Improvement Grants	48 500	LA-00-5000	From Completion		1,007,000
Federal Transit Support/Improvement Grants	50 500	LA-00-5017	From Completion		500,000
Federal Transit Support/Improvement Grants	48 500	LA-00-5005	From Completion		1,250,000
Federal Transit Support/Improvement Grants	50 500	LA-00-5008	From Completion		1,007,000
Federal Transit Support/Improvement Grants	48 500	LA-00-5000	From Completion		500,000
Federal Transit Support/Improvement Grants	50 500	LA-00-5010	From Completion		1,000,000
Federal Transit Support/Improvement Grants	48 500	LA-00-5008	From Completion		500,000
Federal Transit Support/Improvement Grants	50 500	LA-00-5010	From Completion		4,000,000
Federal Transit Support/Improvement Grants	48 500	LA-00-5008	From Completion		1,000,000
Federal Transit Support/Improvement Grants	50 500	LA-00-5010	From Completion		1,000,000
Federal Transit Support/Improvement Grants	48 500	LA-00-5007	From Completion		2,000,000
Federal Transit Technical Studies Grants	24 500	LA-00-4970	01/01/86	12/31/86	200,000
Federal Transit Technical Studies Grants	48 500	LA-00-5007	00/00/87	00/00/87	200,000
Federal Transit Technical Consulting And Formula Grants	24 500	LA-00-5007	00/00/87	12/31/87	700,000
<b>Pass-through State Revenues (FFY86):</b>					
Federal Aid Other Study Phase II	(0)	00 000000	From Completion		1,000,000
Federal Aid Other Study Phase II	(0)	00 000000	From Completion		1,000,000
Federal Aid Other Study Phase II	(0)	00 000000	From Completion		500,000
Federal Aid Other Study Phase II	(0)	00 000000	From Completion		500,000
Federal Aid Other Study Phase II	(0)	00 000000	From Completion		5,000,000
Federal Aid Other Study Phase II	(0)	00 000000	From Completion		500,000
Federal Aid Other Study Phase II	(0)	00 000000	From Completion		1,000,000
Federal Aid Other Study Phase II	(0)	00 000000	From Completion		50,000
Federal Aid Other Study Phase II	(0)	00 000000	From Completion		1,000,000
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>					
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>Coast Programs:</b>					
Construction of Wastewater Treatment Works					
Estuaries and Wetlands (Bay-D)	48 400	C-22007-10	00/00/80	00/00/80	50,000,000
Estuaries and Wetlands (Bay-D)	48 400	C-22007-10	00/00/80	00/00/80	5,000,000
Estuaries and Wetlands (Bay-D)	48 400	C-22007-10	00/00/80	12/31/80	1,000,000
Watersheds Program	48 400	C-22000-01 0	00/00/80	00/00/80	5,000,000
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</b>					
<b>Coast Programs:</b>					
Multi-Phase Research Project - Phase III	(0)	00 000000	00/00/80	00/00/87	1,000,000
<b>Pass-through State Revenues (FFY86):</b>					
Coastline Management	11 400	20-00-00-00	00/00/80	00/00/80	40,000
Coastline Management	11 400	20-00-00-00	00/00/80	00/00/80	20,000
Coastline Management	11 400	20-00-00-00	00/00/80	00/00/80	20,000
<b>TOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</b>					

(Continued)

**JEFFERSON PAROLE BOARD  
SCHEDULE OF EXPENDITURES OF FEDERAL MONIES  
FOR THE FISCAL YEAR ENDING 1987**

FEDERAL AGENCY/STATE/INDEPENDENT GRANTEE/ASSOCIATION	FEDERAL FUND NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
<b>DEPARTMENT OF JUSTICE</b>					
<b>Department</b>					
Continental System Planning	94-00-CR-0149	0001-94	09/00/85		\$1,000
Control, Abolish and Eradicate Narcotics/Heroin Treatment	94-00-BA-0088	0001-94	09/00/85		500,000
Continental System	94-00-BA-0108	0001-94	09/00/85		498,000
Drug Court Planning	94-00-BA-0089	0001-94	09/00/85		21,000
USA Treatment Alternative Title II	94-00-CR-0001	0001-94	09/00/85		44,000
Drug Court Implementation Studies	94-00-BA-0088	0001-94	09/00/85		400,000
1985 Local Law Enforcement Block Grant	94-LR-00-0000	0001-94	09/00/85		751,774
1987 Local Law Enforcement Block Grant	94-LR-00-0000	0001-94	09/00/85		891,688
<b>Parole through State</b>					
<b>Department of Education</b>					
Mentoring	94-00-ED-0054	0001-94	09/00/85		21,000
Mentoring	94-00-ED-0050	0001-94	09/00/85		89,000
in Service Training	94-00-ED-0050	0001-94	09/00/85		1,000
Civil Involvement Program	94-00-ED-0050	0001-94	09/00/85		54,000
Anti-Narcotics Program	94-00-ED-0050	0001-94	09/00/85		25,000
Civil Involvement Program	94-00-ED-0050	0001-94	09/00/85		71,000
Civil Involvement Program	94-00-ED-0050	0001-94	09/00/85		29,000
Civil Involvement Program	94-00-ED-0050	0001-94	09/00/85		11,000
Civil Involvement Program	94-00-ED-0050	0001-94	09/00/85		11,000
Civil Involvement Program	94-00-ED-0050	0001-94	09/00/85		14,000
Civil Involvement Program	94-00-ED-0050	0001-94	09/00/85		14,000
Intensive Outreach Program	94-00-ED-0050	0001-94	09/00/85		20,000
Local Involvement Program	94-00-ED-0050	0001-94	09/00/85		80,000
Grant Support/Program - Phase VI	94-00-ED-0050	0001-94	09/00/85		20,000
Support/Phase VI/Phase VI/Phase VI	94-00-ED-0050	0001-94	09/00/85		81,000
Support/Phase VI/Phase VI/Phase VI	94-00-ED-0050	0001-94	09/00/85		71,000
Support/Phase VI/Phase VI/Phase VI	94-00-ED-0050	0001-94	09/00/85		81,000
Treatment of Juvenile Offenders	94-00-ED-0050	0001-94	09/00/85		11,781
Treatment of Juvenile Offenders	94-00-ED-0050	0001-94	09/00/85		80,000
Education of Mentally Retarded	94-00-ED-0050	0001-94	09/00/85		11,000
Education of Mentally Retarded	94-00-ED-0050	0001-94	09/00/85		80,000
For The Mentally Retarded	94-00-ED-0050	0001-94	09/00/85		81,741
Parole/Program Training	94-00-ED-0050	0001-94	09/00/85		80,000
<b>Department of Public Safety and Corrections</b>					
Community Supervision & Probation/Parole/Program	94-00		Project completed		290,000
<b>TOTAL, DEPARTMENT OF JUSTICE</b>					
<b>DEPARTMENT OF AGRICULTURE</b>					
<b>State Programs</b>					
Wildlife Protection and Food Protection	94-00	94-71-004-00	09/00/85	Completed	1,681,000
<b>Parole through State Department of Education</b>					
Civil Law Reading Program	94-00	94-00	0001-94	09/00/85	674,287
Civil Law Reading Program	94-00	94-00	0001-94	09/00/85	684,000
Civil Law Reading Program	94-00	94-00	0001-94	09/00/85	684,000
Adult Basic Education	94-00	94-00	0001-94	09/00/85	670,000
Adult Basic Education	94-00	94-00	0001-94	09/00/85	674,774
Adult Basic Education	94-00	94-00	0001-94	09/00/85	684,774

(Continued)

**JEFFERSON PARISH COURSE  
SCHEDULE OF DISBURSMENTS OF FEDERAL AWARDS  
Fiscal Year Ended December 31, 1987**

AGENCY, ORGANIZATION THROUGH WHICH PROGRAM TITLE	FEDERAL CITY NUMBER	CITY NUMBER	CITY FUND		CITY ACCOUNT
			FUND	ACCOUNT	
<b>Request Through State Department of Energy Support</b>					
Food Stamp	01 801		070000	000000	00,000
Food Stamp	01 801		070000	000007	00,000
Food Stamp	01 801		070007	000000	00,000
<b>Request through State Department of Agriculture</b>					
Temporary Emergency Food Assistance	01 801	LDC-1	070000	000000	00,000
Temporary Emergency Food Assistance	01 801	LDC-1	070000	000007	00,000
Temporary Emergency Food Assistance	01 801	LDC-1	070007	000000	00,000
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>					
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>					
<b>Request through State</b>					
Department of Public Safety and Corrections					
Emergency Management Assistance	01 801	100	000000	000000	00,000
Emergency Management Assistance	01 801	100	000000	000007	00,000
<b>Request through local authority:</b>					
Emergency Management Assistance Program	01 801		000000	000007	00,000
<b>TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>					
<b>FICRA</b>					
<b>MINORITY TAXI ASSISTANCE</b>					
Food Stamp	01 801				
Food Stamp (Community)	01 801				
<b>TOTAL FICRA ASSISTANCE</b>					

(1) These amounts represent the value of food stamps and commodities issued to and distributed by the Parish to eligible recipients during 1987.

(2) This program is considered a "major" program under DHS Order 6-10.

(3) This amount represents only the portion of all interest fees needed to meet the matching requirements of the grant.

(4) Amounts reported per and below are reported by FEMA/FA.

**NOTES TO SCHEDULE OF DISBURSMENTS OF FEDERAL AWARDS  
DECEMBER 31, 1987**

(1) General: The accompanying Schedule of Disbursements of Federal Awards presents the activity of all federal awards programs of Jefferson Parish. This Parish's reporting entity is Jefferson Parish, LA. [www.jeffersonparish.org](http://www.jeffersonparish.org) presents the year ended December 31, 1987. All federal awards received directly from the federal agencies are included under awards as well as federal awards passed through other governmental agencies.

(2) Basis of Accounting: Schedule of Disbursements of Federal Awards is presented on the modified accrual basis accounting which is described in Note A3 to the Parish's general purpose financial statements for the year ended December 31, 1987. Corrections required, which are non-material, are stated and incorporated by the City's Department of Agriculture.











**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Year Ended December 31, 1997

**SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unqualified opinion on the general-purpose financial statements of Jefferson Parish, Louisiana.
2. No reportable conditions in internal control relating to the audit of the financial statements are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Jefferson Parish, Louisiana, are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
4. Reportable conditions in internal control relating to the audit of the major federal award program are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133*. The auditors do not consider these conditions to be material weaknesses. The conditions are described as items 97-1 through 97-13.
5. The auditors' report on compliance for the major federal award programs administered by Jefferson Parish, Louisiana, expresses an unqualified opinion.
6. The auditors' reports disclosed findings that are required to be reported under Section .510(a) of OMB Circular A-133. These findings are described as items 97-1 through 97-13.
7. The following programs were identified as major programs.
  - a. Department of Health & Human Services —
    - i. Head Start CFDA #93.600
    - ii. Child Support Enforcement Services Title IV-D CFDA #93.569
    - iii. Low-Income Home Energy Assistance - Utilities CFDA #93.568
  - b. Department of Housing & Urban Development —
    - i. Community Development Block Grant CFDA #14.219
    - ii. Home Program CFDA #14.239
  - c. Department of Transportation —
    - i. Federal Aid Urban Study Phase II CFDA #20.205
  - d. National Oceanic Atmospheric Association —
    - i. Multipurpose Cadastre - Project VII CFDA #11.400

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
Year Ended December 31, 1997

8. The threshold for distinguishing Type A and Type B programs was \$1,883,293.
9. Jefferson Parish, Louisiana, qualified as a low-risk auditor under the provisions of Section .500 of OMB Circular A-133.

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
 Year Ended December 31, 1997

FUNDS SOURCE	FINDINGS	QUESTIONED COSTS
Department of Housing & Urban Development  COB CFDA No. 14.218	<p><b>Finding 87-F</b></p> <p>In our testing of retainages for the Community Development Department, we noted that written supporting documentation was not available for all retainages recorded. Additionally, we understand that retainages are only recorded at year end. It is our understanding that under the old computer system, annual recording of retainages was performed because inherent weaknesses in the system would increase the risk of understating expenditures and thus over-requesting grant money; however, with the new system, this risk has been all but eliminated.</p> <p><b>Recommendation</b></p> <p>The Parish should amend its procedures and record retainages upon receipt of invoices in order to provide more accurate and timely financial records throughout the year. This would provide more consistency in retainage resubmission Parishwide.</p> <p><b>Response</b></p> <p>The new computer system can accommodate the recording of retainages as described above and the Parish will begin recording retainages upon receipt of invoices effective August 1998.</p>	-
	<p><b>Finding 87-G</b></p> <p>During our testing of grant expenditures, we noted several expenditures which appeared to be incorrectly coded or classified and thus required reclassification.</p> <p><b>Recommendation</b></p> <p>Accounting personnel should be instructed as to the importance of accurate accounting of public funds.</p> <p><b>Response</b></p> <p>Parish accountants have been instructed as to the care needed in their duties and the accounting records will be more closely monitored by supervisors in the future. All costs noted above were deemed allowable under the program.</p>	\$273.00

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
Year Ended December 31, 1997

FUNDING SOURCE	FINDINGS	QUESTIONED COSTS
<i>Finding 67-b</i>	<p>As in prior years, during our test of the grant programs, we noted that drawdown requests for reimbursement from the Department of Housing and Urban Development ("HUD") for expenditures incurred by the Parish were not made in a timely manner. Timely filing of drawdown requests eases an unnecessary financial burden on the Parish that would not otherwise exist if timely requests were made. We also noted that in some instances, no drawdowns were made between the months of June and December.</p> <p><b>Recommendation</b></p> <p>We recommend that drawdown requests be made timely in order to relieve expenditures from HUD to alleviate unnecessary financial burdens on the Parish.</p> <p><b>Response</b></p> <p>We concur. There is a proposal pending that will allow the individual departments to process drawdowns for their programs as opposed to the accounting department performing these duties. Additional training was obtained and procedures are now in place on the departmental level that clearly define each person's role in the drawdown process so that they can be made timely. It is expected that in the future, drawdowns will be filed monthly.</p>	2
<i>Finding 67-d</i>	<p>Subgrantees are required to submit to the Parish reimbursement reports within 30 days of incurring expenditures so that the Parish can file timely drawdown requests. During our testing of subgrantee expenditures for the CDBG Program, we noted that a timely reimbursement request was not filed.</p> <p><b>Recommendation</b></p> <p>The Parish should enforce the required timeframe for submission of reimbursement reports so that timely drawdowns can be made.</p>	2

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
 Year Ended December 31, 1997

FUNDING SOURCE	FINDING	QUESTIONED COSTS
	<p><b>Response</b></p> <p>This instance was caused by access delays in the awarding of contracts and subsequent revisions to the contracts. The Parish has revised accounting procedures and budget schedules related to subscription grants. In addition, the Parish has reallocated the dates for which subscriptions may begin to incur expenditures for grants. However, the Parish believes the instance cited was an isolated instance and not a recurring problem.</p> <p><b>Finding 87-B</b></p> <p>As noted in prior years, the Parish is required to monitor its subscribers of grant funds as part of the subgrantee agreements. During our testing of subscribers monitoring for the CDBG Program, we noted that eight of the nine subgrantees were not being monitored in a timely fashion as required. Additionally, in our review of the state monitoring reports for the CDBG Program, we noted that there were several findings in the report dated December 22, 1997, for which responses were not yet obtained.</p> <p><b>Recommendation</b></p> <p>The Parish should monitor its subscribers as required to avoid losing grant funds, and all findings should be responded to/followed up in a timely fashion.</p> <p><b>Response</b></p> <p>The Parish has fallen behind due to personnel shortages and time constraints and is attempting to catch up on its monitoring requirements of subscribers. This project has been given high priority for 1998. However, project managers have monitored subscribers throughout the year via informal meetings, correspondence and site visits.</p> <p>A followup request was made to the CDBG subscribers on February 4, 1998, and a site visit was conducted on March 20, 1998.</p>	

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
 Year Ended December 31, 1997

FUNDING SOURCE	FINDINGS	QUESTIONED COSTS
Department of Housing and Urban Development  Home Program CFDA No. 14.339	<p><b>Finding 87-6</b></p> <p>In our testing of retainages for the Community Development Department, we noted that without supporting documentation was not available for all retainages recorded. Additionally, we understood that retainages are only recorded at year end. It is our understanding that under the old computer system, annual recording of retainages was performed because internal weaknesses in the system would increase the risk of understating expenditures and thus over-requesting grant money; however, with the new system, this risk has been all but eliminated.</p> <p><b>Recommendation</b></p> <p>The Parish should amend its procedures and record retainages upon receipt of invoices in order to provide more accurate and timely financial records throughout the year. This would provide more consistency in retainage recording Parishwide.</p> <p><b>Response</b></p> <p>The new computer system can accommodate the recording of retainages as described above and the Parish will begin recording retainages upon receipt of invoices effective August 1998.</p>	4
	<p><b>Finding 87-7</b></p> <p>In our testing of grant expenditures in 1997 and internal controls over grant expenditures, we noted that expenditures totaling \$122,501 submitted for reimbursement on the 1996 grant program appear to be for expenses incurred prior to 1996.</p> <p><b>Recommendation</b></p> <p>Parish personnel should review the expenditures in question to determine if monies need to be refunded to HUD.</p> <p><b>Response</b></p> <p>The Parish is investigating the expenditures in question and, if required, will refund any monies due back to HUD.</p>	\$122,501.00

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
 Year Ended December 31, 1997

FUNDING SOURCE	FINDINGS	QUESTIONED COSTS
	<b>Finding 87-8</b>	
	During our testing of grant expenditures, we noted several expenditures which appeared to be incorrectly coded or classified and that required reclassification.	16,080.00
	<b>Recommendation</b>	
	Accounting personnel should be instructed as to the importance of accurate accounting of public funds.	
	<b>Response</b>	
	Parish accountants have been re-instructed as to the care needed in their duties and the accounting records will be more closely monitored by supervisors in the future. All costs listed above were deemed allowable under the program.	
	<b>Finding 87-9</b>	
	In our testing of expenditures of the Home Program, we noted that supporting documentation for drawdown requests were not centrally located. Because the files were not centrally located, it was difficult to trace these expenditures in our audit procedure to support proper and timely requests.	
	<b>Recommendation</b>	
	We recommend that a central file be maintained on all reimbursement requests.	
	<b>Response</b>	
	We agree. Central files will be maintained on all drawdown requests effective immediately.	

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
 Year Ended December 31, 1997

FUNDS/00 SOURCE	FINDINGS	QUESTIONED COSTS
Department of Health and Human Services	<b>Finding 87-16</b>  During our testing of grant expenditures, we noted several expenditures which appeared to be incorrectly coded or classified and thus required reclassification.	\$975.00
Low Income Home Energy Assistance CFDA No. 93.548	<b>Recommendation</b>  Accounting personnel should be instructed as to the importance of accurate accounting of public funds.	
	<b>Response</b>  Parish accountants have been reeducated as to the care needed in their duties and the accounting records will be more closely monitored by supervisors in the future. All debts noted above were deleted allowable under the program.	
Department of Health and Human Services	<b>Finding 87-17</b>  In reviewing the Child Support Enforcement Services - Title IV-D Program grant agreement between the Department of Social Services, Office of Family Support and the District Attorney's, 24th Judicial District, we noted that the agreement was with the District Attorney's office and not Jefferson Parish, although the Parish's federal ID number was used on the grant application.	0
Child Support Enforcement Services Title IV-D CFDA No. 93.553	<b>Recommendation</b>  The District Attorney's office should investigate as to the propriety of using the Parish federal ID number for grants obtained through the District Attorney's office. The Parish should review its role in administering this grant.	
	<b>Response</b>  This contract was originally established when the District Attorney's office did not have its own federal ID number and renewals have been filed using the same format. The District Attorney's office is the contractor for services under this grant and the Parish provides grant accounting services only. The ID number will be corrected in the June 1998 grant application.	

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
 Year Ended December 31, 1997

FUNDING SOURCE	FINDING	QUESTIONED COSTS
	<b>Finding 87-12</b>	
	<p>During our compliance testing of Child Support Enforcement Services - Title IV-D Program for expenditures, we noted that one of the reimbursement requests tested contained incorrect amounts which were caused by an error in extracting/typing accounting data. As a result of this error, it appears that the request for reimbursement from the Department of Health and Human Services was overstated by \$58,188.37.</p>	\$58,188.00
	<b>Recommendation</b>	
	<p>We recommend that the Parish review the report in question as well as its report preparation procedures to ensure that accurate reports are filed. The Parish should submit an amended report to the Department of Health and Human Services and any monies due the Department should be refunded.</p>	
	<b>Response</b>	
	<p>The Parish is reviewing the file and will submit a corrected copy of the request upon completion and any amounts due back to the Department of Health and Human Services will be refunded. The Parish expects to complete its review by the end of July 1998.</p>	
Department of Health and Human Services	<b>Finding 87-13</b>	
Head Start CFDA No. 93.600	<p>During our testing of the Head Start Program, we noted that the computer programs used by Head Start do not appear adequate to meet the needs of the daily operations of the department, and do not provide timely, relevant information. Some data calculations/retrieval is done manually where existing computer technology is available to achieve the tasks.</p>	
	<b>Recommendation</b>	
	<p>We recommend that the Head Start Program consider purchasing a new computer system, or upgrade its current system so that timely, relevant information can be provided from the data fields.</p>	
	<b>Response</b>	
	<p>The Parish agrees that the system is inadequate and has plans to upgrade the system as funds are available.</p>	

**JEFFERSON PARISH, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
 Year Ended December 31, 1997

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
Department of Health & Human Services	<p><b>Finding 90-7</b></p> <p>The Headstart Program has no formal system in place to document the acceptance of new program participants. In the past, formal letters of certification were mailed to newly accepted participants and a copy of each was maintained in the participant's file. This procedure has been discontinued and phone calls are now used to notify new participants. However, no documentation is maintained on file.</p> <p><b>Current Status</b></p> <p>The Headstart Department has developed an activity log to document phone calls to new participants (Martha Brown).</p>	0
Headstart CFDA No. 93.830		
Department of Housing and Urban Development	<p><b>Finding 90-2</b></p> <p>Community Development (CDBG) is required by the Department of Housing &amp; Urban Development (HUD) to submit an annual Grantee Performance Report within 90 days following the grant year. This report is intended to recap the financial activity of the Jefferson Parish CDBG for HUD to review. As in the prior year, we noted that the amounts in the 1995-96 Performance Reports were difficult to trace in supporting documentation. In addition, we noted errors totaling \$1,420.00.</p> <p><b>Current Status</b></p> <p>The firm of Harold M. Harrison has been hired to balance prior years' Grantee Performance Reports and will recommend procedural changes (Blanca Salinas and Brenda Richard-McGonaghy).</p> <p><b>Finding 90-3</b></p> <p>The Department of Housing &amp; Urban Development (HUD) conducted a monitoring site visit of the Jefferson Parish Department of Community Development (CDBG) during September 1997 and noted that the Parish has failed to utilize and commit rental rehabilitation funds for 1990 and 1991 in accordance with regulations. Failure to submit a plan to HUD for fully utilizing the funds could result in the deobligation of these funds. As of December 31, 1996, these funds had not yet been committed by CDBG.</p>	\$1,420.00
CDBG CFDA No. 14.218		

**JEFFERSON PARISH, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS - CONTINUED**  
 Year Ended December 31, 1997

FUNDING SOURCE	FINDING	QUESTIONED COSTS
	<p><b>Current Status</b></p> <p>CEBO has sent a letter to the Accounting Department stating that outstanding funds have been reclaimed (Kov Thompson).</p> <p><b>Finding 80-4</b></p> <p>During our testing of construction files for CEBO for compliance with the Davis Bacon Act, we noted that interview records for one of the 28 contractors could not be located. Interview records are required to be maintained on all contractors in order to receive reimbursements from HUD. Further investigation showed that this contractor did receive payroll reimbursements throughout 1996.</p>	*
	<p><b>Current Status</b></p> <p>Darryl Adams has researched and handled this problem.</p> <p><b>Finding 80-5</b></p> <p>Jefferson Parish is required to monitor its subgrantees of grant funds as part of the subgrantee agreements. During our testing of subgrantee monitoring, we noted that subgrantees were not being monitored in a timely fashion as required.</p> <p><b>Current Status</b></p> <p>Program managers and Steve Pruit have brought monitoring requirements up to date.</p>	*
<p>Department of Transportation</p> <p>Federal Transit Capital Operating Assistance Formula Grants CFTA No. 20-857</p>	<p><b>Finding 80-6</b></p> <p>During the testing of the Transit Department's grant expenditures, it was noted that the Federal Financial Status Reports for the first and second quarters were submitted with errors. Federal Financial Status Reports which detail the expenditures incurred by the Parish are prepared and submitted quarterly. These reports are prepared by the Transit Department and forwarded to accounting for its review for accuracy. If errors are noted by accounting, the reports are returned to the Transit Department for correction prior to their submission to FTA. The errors were not corrected until the third quarter reports were filed, which included corrections from the first two quarters.</p>	*

**JEFFERSON PARISH, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS - CONTINUED**  
 Year Ended December 31, 1997

FUNDING SOURCE	FINDINGS	QUESTIONED COSTS
	<p><i>Current Status</i></p> <p>Accounting Department personnel have been instructed to review the Federal Financial Status Reports more carefully before filing (Paul Saung).</p> <p><i>Finding 99-7</i></p> <p>Equal Employment Opportunity posters were not prominently displayed at the Transportation Department in accordance with the nondiscrimination and grievance and federal employment policies of the Parish.</p> <p><i>Current Status</i></p> <p>We still have not received the posters (Albert Roussell).</p> <p><i>Finding 99-8</i></p> <p>While performing tests of transactions for internal control procedures related to grant revenues and receipts, we noted a lack of supporting documentation for grant receipts on one of the 28 receipts we reviewed. Without adequate support it is difficult for a third party reviewer to determine if the receipt was properly recorded in the general ledger.</p> <p><i>Current Status</i></p> <p>The Accounting Department now attaches all support for Grant Revenue to the receipts.</p>	<p>•</p> <p>•</p>



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THE P. COLLINS  
PUBLIC ACCOUNTANT

HENRY ANDERSON  
TREASURER

SUMMARY OF PRIOR YEAR FINDINGS

June 24, 1998

U. S. Department of Education

Jefferson Parish, Louisiana respectfully submits the following summary of prior year findings for the year ended December 31, 1997.

Independent Public Accounting Firm  
Robson & Company/Harold M. Harrison, Kessler LaGrange LLP  
2800 Veterans Memorial Boulevard, Suite 254  
Metairie, Louisiana 70002-6112

Audit period: January 1, 1997—December 31, 1997

The findings from the December 31, 1997 summary schedule of prior audit findings are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding 96-3 Head Start—CFDA No. 93.600  
System to document new participants

Current status: The Head Start Department has developed an activity log to document phone calls to new participants. (Martha Simon)

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding 96-2 Community Development Block Grant—CFDA No. 14.218  
Late Grantee Performance Reports with errors

Current status: The firm of Harold M. Harrison has been hired to balance prior years' Grantee Performance Reports and will recommend procedural changes. (Brenda Richard-Montgomery and Blanca Sellar)

## SUMMARY OF PRIOR YEAR FINDINGS (page 2)

**Finding 96-3 Community Development Block Grant—CFDA No. 14.218**  
Non-committed funds

**Current status:** CDDBG has sent a letter to the Accounting Department stating that outstanding funds have been reclaimed. (Kim Thompson)

**Finding 96-4 Community Development Block Grant—CFDA No. 14.218**  
Interview records misplaced

**Current status:** The problem was researched and handled by Casey Adams.

**Finding 96-5 Community Development Block Grant—CFDA No. 14.218**  
Sub-grantee monitoring not timely

**Current status:** Program managers and Steve Pruitt have brought monitoring up to date.

## DEPARTMENT OF TRANSPORTATION

**Finding 96-6 Federal Transit Capital Operating Assistance Formula**  
Grants—CFDA No. 20.507  
Errors on Federal Financial Status Reports

**Current status:** Accounting Department personnel have been instructed to review the Federal Financial Status Reports more carefully before filing. (Paul Bourg)

**Finding 96-7 Federal Transit Capital Operating Assistance Formula**  
Grants—CFDA No. 20.507  
Equal Employment Opportunity posters

**Current status:** The posters have not been received. (Albert Rousseil)

**Finding 96-8 Federal Transit Capital Operating Assistance Formula**  
Grants—CFDA No. 20.507  
Lack of documentation

**Current status:** The Accounting Department now attaches all support for Grant Revenue to the receipts. (Paul Bourg)



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**JEFFERSON PARISH  
LOUISIANA**

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**CORRECTIVE ACTION PLAN**

June 24, 1998

**U. S. Department of Education**

Jefferson Parish, Louisiana respectfully submits the following corrective action plan for the year ended December 31, 1997.

Independent Public Accounting Firm  
Robson & Company/Harford Pl. Harrison, Kushner LaGrone LLP  
2900 Veterans Memorial Boulevard Suite 254  
Metairie, Louisiana 70002-6012

Audit period: January 1, 1997—December 31, 1997

The findings from the December 31, 1997 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**

**NO REPORTABLE CONDITIONS**

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

Finding 97-1 Community Development Block Grant—CFDA No. 14.218  
Supporting documentation—retainages

**Recommendation:** The Parish should amend its procedures and record retainages upon receipt of invoices in order to provide more accurate and timely financial records throughout the year. This would provide more consistency in retainage recognition Parishwide.

**CORRECTIVE ACTION PLAN (page 2)**

**Action taken:** We concur with the recommendation and it will be implemented effective August 1, 1998. (Blanca Sellar [504] 736-6848)

**Finding 97-2 Community Development Block Grant—CFDA No. 14.218  
Incorrect codings**

**Recommendation:** Accounting personnel should be instructed as to the importance of accurate accounting of public funds.

**Action taken:** We concur with the recommendation and it was implemented effective March 31, 1998.

**Finding 97-3 Community Development Block Grant—CFDA No. 14.218  
Drawdowns not timely**

**Recommendation:** We recommend that drawdown requests be made timely in order to receive reimbursements from HUD to alleviate unnecessary financial burdens on the Parish.

**Action taken:** We concur and are implementing a system whereby the Community Development Department Personnel will prepare the drawdowns. This will be accomplished by September 1, 1998. (Brenda Richard-Montgomery [504] 736-6260)

**Finding 97-4 Community Development Block Grant—CFDA No. 14.218  
Subgrantees requests for reimbursement**

**Recommendation:** The Parish should enforce the required timeframe for submission of reimbursement reports so that timely drawdowns can be made.

**Action taken:** We concur and have communicated to the subgrantees. We believe the instance cited was an isolated instance and not a recurring problem.

**Finding 97-5 Community Development Block Grant—CFDA No. 14.218  
Subrecipient monitoring not timely**

**Recommendation:** The Parish should monitor its subrecipients as required to avoid losing grant funds, and all findings should be responded to/ followed up in a timely fashion.

## CORRECTIVE ACTION PLAN (page 3)

Action taken: Parish personnel are trying to catch up on this process due to prior personnel shortages. This is a high priority for 1998 and should be up-to-date by September 30, 1998. (Steve Freer [504] 736-6376)

## DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

### Finding 97-6 Community Development Block Grant—CFDA No. 14.239 Supporting documentation

Recommendation: The Parish should amend its procedures and record retainages upon receipt of invoices in order to provide more accurate and timely financial records throughout the year. This would provide more consistency in retainage recedation Parishwide.

Action taken: We concur and have implemented the suggestion effective August 1, 1998. (Blanca Sellar [504] 736-6840)

### Finding 97-7 Community Development Block Grant—CFDA No. 14.239 Prior period expenditures

Recommendation: Parish personnel should review the expenditures in question to determine if monies need to be refunded to HUD.

Action taken: The Parish is investigating the expenditures in question and, if required, will refund any monies due back to HUD by September 30, 1998. (Paul Fouq [504] 364-2779)

### Finding 97-8 Community Development Block Grant—CFDA No. 14.239 Interest ceilings

Recommendation: Accounting personnel should be instructed as to the importance of accurate accounting of public funds.

Action taken: Parish accountants have been restructured as to the care needed in their duties and the accounting records are being maintained more closely, effective March 1, 1998.

**CORRECTIVE ACTION PLAN (page 4)**

**Finding 97-9 Community Development Block Grant—CFDA No. 14.230  
No centrally located files**

**Recommendation:** We recommend that a central file be maintained on all reimbursement requests.

**Action taken:** We concur and have implemented effective April 1, 1998.

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Finding 97-10 Low Income Home Energy Assistance—CFDA No. 93.568  
Incorrect coding**

**Recommendation:** Accounting personnel should be instructed as to the importance of accurate accounting of public funds.

**Action taken:** We concur and have re-instructed all accountants as to the importance of accurate accounting. They are being more closely monitored effective March 1, 1998.

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Finding 97-11 Child Support Enforcement Services Title IV-D—  
CFDA No. 93.563  
Federal tax ID number**

**Recommendation:** The District Attorney's office should investigate as to the propriety of using the Parish federal ID number for grants obtained through the District Attorney's office. The Parish should review its role in administering this grant.

**Action taken:** We concur and the tax ID number will be corrected in the June, 1998 grant applications. (Sonia Costanzo (SOH) 368-1020)

**Finding 97-12 Child Support Enforcement Services Title IV-D—  
CFDA No. 93.563  
Reimbursement request error**

#### **CORRECTIVE ACTION PLAN (page 5)**

**Recommendation:** We recommend that the Parish review the report in question as well as its report preparation procedures to ensure that accurate reports are filed. The Parish should submit an amended report to the Department of Health and Human Services and any monies due the Department should be refunded.

**Action taken:** The Parish is reviewing the files and will submit a corrected copy of the request upon completion and any amounts due by July 31, 1998. (Brien Costanza (504) 368-0020)

#### **DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Finding 57-13: Head Start—CFDA No. 93.000**  
**Head Start Program computers inadequate**

**Recommendation:** We recommend that the Head Start Program consider purchasing a new computer system, or upgrade its current system so that timely, relevant information can be provided from the data fields.

**Action taken:** We concur that the system is inadequate and have plans to upgrade the system as funds become available probably by December 31, 1998. (Edward Stecke (504) 736-6868)

*Memorandum of Advisory Comments*

*JEFFERSON PARISH*

*December 31, 1997*

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*INTERNAL CONTROL STRUCTURE  
AND RELATED MATTERS*

REBOWE & COMPANY\* / HANFORD M. HARRISON  
KUSHNER LAGRAIZE LLP  
CERTIFIED PUBLIC ACCOUNTANTS

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AUDITORS' LETTER

Members of the Parish Council  
Jefferson Parish, Louisiana

We have audited the general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated May 11, 1998. As part of our audit we considered the Parish's internal control structure in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing an opinion on the general-purpose financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control structure has been reported on in a separately issued report entitled "Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of General-Purpose Financial Statements Performed in Accordance with Government Auditing Standards."

This memorandum summarizes various other matters which have come to our attention. While not involving reportable conditions, these matters do present opportunities for strengthening the internal control structure and improving the operating efficiency of the Parish.

It should be noted that these comments relate only to those funds and account groups which make up the "primary government". Comments relating to the discretely presented component units are not included here, but are available from the respective units.

We have discussed our comments and recommendations with various administrative personnel and have included their responses. We will be pleased to discuss these comments and suggestions with you in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations.

**REBORE & COMPANY/HANFORD M. HARRISON**  
A Professional Corporation

*Rebore & Company*

*Hanford M. Harrison*

**KUSHNER LAGRAZE, L.L.P.**

*Kushner Lagrange, L.L.P.*

Metairie, Louisiana  
May 11, 1998

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS**  
*For the Year Ended December 31, 1997*

**REVENUES, RECEIVABLES AND RECEIPTS**

**1. Comment**

As noted in prior years, the Parish's Departments of Central Photography and Central Printing operated at deficits of approximately \$54,000 and \$31,000, respectively which had to be absorbed by the general fund. As Internal Service Funds, Central Photography and Central Printing should operate at or near break-even.

**Recommendation**

We recommend that a review of fees charged for services to other departments be performed for possible revisions or that those departments no longer be reported as Internal Service Funds.

**Response**

In 1998, costs associated with the above operations will be absorbed into the General Fund and will no longer be accounted for as Internal Service Funds.

**2. Comment**

As noted in prior years, during testing of revenues for Environmental Fund #038900 and Engineering (Fund #038110) it was noted that cost allocations to the benefiting funds are based on estimates by management and are not supported by empirical data. It appears that management estimates are based more on what a fund could afford rather than what benefits the fund actually derived.

**Recommendation**

Since these cost centers are typically allocated to funds with dedicated revenue sources, these allocation percentages should be reviewed and correlated to the actual benefits received. The Parish should consider implementing/utilizing some other method to capture actual costs.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1997*

**REVENUES, RECEIVABLES AND RECEIPTS (Continued)**

**Response**

The Parish continues to allocate costs associated with engineering using management's estimates which is its best available method of allocation until a better method can be found.

**3. Comment**

Several special revenue funds appear to be heading toward deficit fund balances. The funds in question include the following:

Fund Number	Fund Name	On Budgetary Basis		
		1997 Excess (Deficiency) of Revenue Over Expenditures	12/31/97 Fund Balance	1998 Budget Excess (Deficiency) of Revenue Over Expenditures
21800	Central Justice	\$ (72,820)	\$ 83,768	\$ (14,419)
21710	Animal Shelter	(66,510)	46,864	0
21720	Waste Control	(2,220)	31,820	(21,940)

**Recommendation**

The Parish should continue to review the level of operations as well as the revenues being generated and allocation as needed (i.e., an increase in revenues or a decrease in expenditures, etc.).

**Response**

We are continuing to monitor this situation in the affected funds and will review extensively when preparing the 1999 operating budget.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1987*

**REVENUES, RECEIVABLES AND RECEIPTS (Continued)**

**4. Comment**

In our testing of interest income allocations, we determined that the monthly interest proration is performed in the system based on unadjusted cash balances. This has led to over/under proration of interest which needs to be adjusted at year end.

**Recommendation**

Adjustments to cash balances should be made prior to calculation of interest prorations whenever possible.

**Response**

Accounting will institute new procedures effective June 1988, whereas the previous month will be closed out by the 15th of the following month to insure timely reconciliations. In addition, the system will be programmed not to accept journal entries affecting the preceding month's activity after the 15th of the following month without supervisory approval.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1987*

**GRANTS AND SIMILAR PROGRAMS**

**1. Comment**

Parish accounting personnel performed a review of grant data in conjunction with the preparation of the Schedule of Federal Assistance. While performing this review, it was determined that several grant programs' data needed significant adjustments to accurately reflect the current year's activity. We believe that a more concentrated effort by accounting personnel while recording information throughout the year would greatly reduce or eliminate such extensive adjustments at year end.

**Recommendation**

We recommend that all grant activity, as it is recorded in the financial management system, be reviewed monthly. We also recommend that all adjustments to the financial data be reviewed and approved by those who administer the grant before or shortly after the adjustments are made.

**Response**

The grant accountants have been instructed to more closely review and monitor grant budgets and transactions, and reconciliations will be checked by accounting supervisors effective June 1988.

**2. Comment**

In our testing of grant program life-to-date expenditures, we noted that some of the rollforwards performed did not agree with the subsidiary ledgers. In those instances noted, once brought to the Parish's attention, corrections were made.

**Recommendation**

We recommend that grant accounting personnel perform quarterly reconciliations of grant expenditures to ensure the accuracy of life-to-date expenditures so that they can be relied upon.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1997*

**GRANTS AND SIMILAR PROGRAMS (Continued)**

**Response**

Grant accountants have been instructed to perform quarterly reconciliations effective June 30, 1998.

**3. Comment**

During our testing of internal controls related to grant expenditures, we found that it is possible to override the computer system so that payments may be made in excess of the amount approved by the Department Director. However, we noted that no such overrides had occurred in our test of expenditures.

**Recommendation**

We recommend that the computer system be modified so that payments cannot be made in amounts other than those approved by the Department Director.

**Response**

The Parish has implemented a policy that requires the signature of the Director or Assistant Director on an invoice in excess of the original approved amount.

**4. Comment**

In our review of internal controls for federal programs, we noted that the Parish does not have procedures in effect to monitor individual program periods of availability to guard against incurring expenditures to a particular project past the end of its period of availability. In instances when expenditures have been recorded to programs beyond the end of the period of availability, the expenditures are disallowed.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1997*

**GRANTS AND SIMILAR PROGRAMS (Continued)**

**Recommendation**

We recommend that the period of availability for each program be monitored and procedures implemented to ensure no expenditures are incurred by programs outside their period of availability.

**Response**

The grant accountants have been instructed to review grant periods of availability on a monthly basis and all grants will be deactivated in the system once the period of availability has expired. Therefore, no further activity can be recorded on this program.

**5. Comment**

OMB Circular A-133 requires that all entities receiving federal funding monitor vendors who have been suspended or debarred to prevent suspended or debarred vendors from providing goods or services to federal fund recipients. During our testing of State bid law compliance, we noted that the Parish does not have a system in place to monitor vendors who have been suspended or debarred.

**Recommendation**

We recommend that the Parish initiate procedures to address monitoring vendors for suspension and debarment.

**Response**

The Parish maintains a list of vendors on its central computer system. The Parish is currently working on a "complaint system" so that vendors for which a complaint has been filed, or who have been suspended or debarred from business with the Parish may be identified. The Parish anticipates that this will be implemented by the end of 1998.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1997*

**GRANTS AND SIMILAR PROGRAMS (Continued)**

**6. Comment**

During our testing of internal control for grant accounting, we noted that there was inconsistent classification and account coding for similar expenditures between individual funds.

**Recommendation**

We recommend that the Parish apply consistent coding and account classification for all expenditures.

**Response**

The Parish has held quarterly training sessions for accountants and the grant accountants have been trained to recognize inconsistent coding. All expenditures have been reclassified as needed.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1997*

**SELF-INSURANCE**

**1. Comment**

As noted in prior years, loss reserves of the Parish for auto, general liability, and workers' compensation claims are established and monitored by the Parish's third-party administrators (ICRC and Travelers) and the Parish's Department of Loss Control. The "ultimate paid losses" of the Parish are determined in-house by applying historical indices to the loss reserves. The resulting liability is recorded in the Parish's General Liability Internal Service Fund (Fund 66760). Over the past few years the Parish's loss reserves have increased significantly. At December 31, 1997, the claims liability was approximately \$20.5 million. Due to the significance of the liability, we recommended that the Parish consider having the loss reserves evaluated by an actuary at least once every three years. The Parish has responded that they feel the reserves are calculated using sound methodology and in compliance with GASB 10. However, the Parish believes that the actuarial evaluation should be done once every five years. As of December 31, 1997, no actuarial evaluation has been performed.

**Recommendation**

We recommend that the services of an actuary should be obtained as soon as possible in order to ensure that loss reserves are sufficient to meet the needs of the Parish.

**Response**

The Department of Risk Management has drawn up specifications for an actuary study to evaluate loss reserves. There has been no advertisement for an actuary because of the lack of updated data as of the end of 1997 due to the new third party administrator having problems producing balanced data. The Department of Risk Management plans to have an actuarial evaluation performed by the end of 1999.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1987*

**SELF-INSURANCE (Continued)**

**2. Comment**

As noted in prior years, we observed that the charges to other funds and to employees for health insurance cost exceeded the premiums charged by the insurance carriers. This fund 86750 operated at a profit of approximately \$498,000 for 1987, which added to an already existing fund balance which totals approximately \$4.7 million as of December 31, 1987. Now that the fund is completed covered under insurance policies and the premium expense is known, this should allow the amount charged to approximate premium expense. We recommended in prior years that a study be made to determine the remaining liability from claims made while covered under self-insurance. The Parish Insurance Advisory Coordinating Committee responded with its own recommendation that premiums would be frozen for at least one year and the results of such freeze monitored beginning in 1987. In 1987, total premiums collected totaled \$11.8 million, an increase from prior years, and exceeded premiums paid by approximately \$250,000.

**Recommendation**

We recommend that the Insurance Advisory Coordinating Committee review premiums charged in 1987 as described in its recommendation above and develop a plan to adjust premiums accordingly in 1988 to return the existing fund balance to a reasonable level.

**Response**

With the implementation of the new payroll system effective January 1, 1988, a new procedure has been put into place which will charge to departments and employees premiums for health care equal to premiums charged by providers. The Insurance Advisory Coordinating Committee is reviewing the current fund balance.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1997*

**SELF-INSURANCE (Continued)**

**3. Comment**

In our testing of claims paid by the Parish for auto, general and workers' compensation liability (fund 88760), we noted that claims activity for the months of July through November 1997 was not reconciled until December. Timely reconciliations of claims management information are a requirement described in the Parish's Fund 876, The Property & Casualty Self-Insurance Fund Monthly Reconciliation Procedures. The Department of Loss Control has been charged with the responsibility of reconciling claims management information so that accounting can record this information to be used by Parish management in financial decision making.

**Recommendation**

The Department of Loss Control should follow Parish procedure in performing timely reconciliations of claims management information.

**Response**

A new third party administrator took over claims for Jefferson Parish as of July 1, 1997. The new third party administrators were unable to provide balanced claim data to the Parish for the period of July 1 through December 31, until the end of 1997. The reconciliation of data is now up to date.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1987*

**DATA PROCESSING (EDP)**

**1. Comment**

As noted in prior years, the Department of Code Enforcement has not yet fully computerized its records. The Department collects amounts for selected licenses and fees. All records, files, etc., are currently maintained on index cards, manual journals, etc., which is time-consuming and inefficient. Since 1981, the Parish computer consultants have been working on computerizing the system; however, to date they have not successfully completed the work.

**Recommendation**

The project begun in prior years should be completed to allow the Department to operate more efficiently.

**Response**

The Parish estimates that this project is 95 percent completed as of the date of this response and anticipates completion in 1988.

**2. Comment**

As noted in prior years, the Parish does not have a formal disaster recovery system in place.

**Recommendation**

The Parish should develop a plan with its computer consultants or other advisors to ensure safeguarding of the records of the Parish.

**Response**

The Parish has two data centers, each housed in the main Parish building on each side of the Parish. Each system is capable of effectively handling all data processing for the Parish. Both systems perform daily backups of data and the Parish believes it is highly unlikely that both systems would be disabled at the same time. However, the Parish has plans to develop and implement a formal disaster recovery plan in the future.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1997*

**DATA PROCESSING (EDP) (Continued)**

**3. Comment**

In our testing of State bid compliance it was noted that the Parish does not effectively utilize all controls available on the computer system to monitor and control contract limits.

**Recommendation**

The Parish should fully utilize all components of the computer system.

**Response**

The Internal Auditor, in conjunction with the Electronic Information Systems Department, Accounting and Purchasing Departments is working on new procedures aimed at fully utilizing the computer system components that would enhance the existing procedures. The current procedures will not allow over-expenditures of "CAPS" on contracts. The Parish anticipates implementation of these new procedures by the end of 1998.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1997*

**GENERAL COMMENTS**

**1. Comment**

As in prior years, we noted that the Parish has an unfunded pension obligation for judges' annuities by approximately \$1.1 million as of December 31, 1997. As in past years, this amount is recorded as a liability in the General Long-Term Debt Account Group and will be funded by future provision from the General Fund. In 1997, the Parish did not obtain actuarial calculations to determine the required amount of funding needed to meet the obligation.

**Recommendation**

The amount should continue to be recorded in the General Long-Term Debt Account Group and the Parish should obtain annual calculations as to the amount of funds needed until the obligation is fully funded.

**Response**

The Parish will include the underfunded amount in the General Long-Term Debt Account Group. Also, the Parish will continue to obtain actuarial calculations on the remaining judges' pensions to ensure that they are adequately funded.

**2. Comment**

As noted in prior years, retirees' bonuses are calculated manually.

**Recommendation**

We recommend that procedures related to calculation of retirees' bonus checks be performed by computer.

**Response**

The Parish has incorporated the Parish payroll into the new computer system effective January 1, 1998. The Retirement Department has not yet incorporated retired employee bonuses as of the date of this response, but expects to do so by the end of 1998, thus eliminating the need for manual calculations.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1997*

**GENERAL COMMENTS (Continued)**

**3. Comment**

Budget to actual comparisons which are available through the new computer system are an important tool in the Parish's procedures for monitoring expenditures. In our attempt to compare actual to budgeted amounts for grant programs, we noted that some of the budgeted amounts reported on "Budget-to-Actual" reports were incorrect.

**Recommendation**

We recommend that the procedures for monitoring posting of budgets to grant programs be amended to ensure that accurate budgets are recorded in the system.

**Response**

The computer was reprogrammed at the end of 1997 to rebudget available monies after the year end close-out to the next year (i.e., 1998). Journal entries made by accounting after close-out for 1997 adjusted the expenditures for 1997 but did not adjust the budgets. The budgets were adjusted once the problem was discovered and the reports were corrected. At year end, December 31, 1998, adjustments will be made prior to rebudgeting funds to 1999.

**4. Comment**

During testing of interfund activity, we noted that a transfer from the General Fund (10010) to a Special Revenue Fund (21030) exceeded the amount budgeted for the grant. The transfer was to cover disallowed costs due to expenditures incurred after the grant period of availability had expired. The amount of disallowed expenditures was approximately \$8,000.

**Recommendation**

We recommend that the Parish more closely monitor grant expenditures and grant budgets.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1997*

**GENERAL COMMENTS (Continued)**

**Response**

Parish personnel have been instructed to more closely monitor grants including activity related to periods of availability, transfers, and federal matching requirements.

**5. Comment**

We noted in our review of payroll procedures that the following employees appeared to have excessive overtime hours reported in 1997:

<u>Department</u>	<u>Position</u>	<u>O/T Worked</u>
Animal Shelter	Supervisor	1,348 hours
Animal Shelter	Supervisor	1,711 hours
Water Department	Foreman	1,062 hours
General Services	Engineer	1,062 hours
Parkways Department	Employee	834 hours

**Recommendation**

Based on the rate of pay for each of the above employees, it appears that it would be more efficient to hire additional employees rather than incur this many overtime hours.

**Response**

The Director of the Animal Shelter is aware of the status of overtime for the two employees and has budgeted additional monies for 1998 to cover this expense. The Animal Shelter has developed a new pay plan that it hopes will attract and retain more qualified applicants thus eliminating the need for excessive overtime.

The Director of the Water Department is aware of the status of overtime for this employee. The Water Department must maintain a crew on standby status in case of emergencies. Crews are placed on standby once every six weeks in order to evenly distribute the overtime. However, the department allows employees to opt off the standby crew and provide their own replacements. The employee noted above has made himself available to other crew members opting out of standby.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1987*

**GENERAL COMMENTS (Continued)**

***Response continued:***

The General Services Director is aware of the overtime status for this employee. The additional hours were necessitated by several factors including: one employee was out for an extensive period due to an injury, and extended building hours caused by the additional work load of the court system. The department created a new position of "Boating engineer" to help alleviate the additional overtime, but has had difficulties filling the position.

The Parkways Director is aware of the overtime status for this employee. Regular overtime is necessary with this position. The additional hours were required due to the emergency situation caused by hurricane damage in Grand Isle, Louisiana.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1987*

**NEW PRONOUNCEMENTS AFFECTING THE PARISH**

**1. *Contract***

In March 1987, the Government Accounting Standards Board (GASB) issued Statement No. 31 effective for periods beginning after June 15, 1987. Statement No. 31 establishes accounting and financial reporting guidelines for all investments held by external investment pools, as well as provides guidance for investments held in defined benefit plans and Internal Revenue Code Section 347 defined compensation plans.

***Recommendation***

We recommend that the Parish review GASB Statement No. 31 so that its provisions are applied for the year ended December 31, 1988.

***Response***

We concur.

**2. *Contract***

In October 1987, the Government Accounting Standards Board (GASB) issued Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457, Deferred Compensation Plans." GASB Statement No. 32 was issued in response to a change in Internal Revenue Code Section 457 on August 20, 1986. This Code Section now requires that all assets and income of the Deferred Compensation Plans established under Code Section 457 be held in a trust for the exclusive benefit of the participants and their beneficiaries. Existing plans are required to comply with this requirement by January 1, 1989.

***Recommendation***

The Parish should evaluate the impact of GASB Statement No. 32 on its Deferred Compensation Plan and Internal Revenue Code Section 457. The plan will have to be amended by January 1, 1989, in order to comply with the change in the Code.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND SUGGESTIONS - CONTINUED**  
*For the Year Ended December 31, 1997*

**NEW PRONOUNCEMENTS AFFECTING THE PARISH (Continued)**

**Response**

The Parish is in full compliance with this statement as of June 1998.

**3. Comment**

In 1997, the Internal Revenue Service issued revised guidance as to the classification of employees versus independent contract help. This area has been a significant area of compliance problems in the past for government entities.

**Recommendation**

We recommend that the Parish review this new guidance in order to assure proper classifications are made in the future.

**Response**

The Parish has requested a copy of the latest issue of this code and will review it in order to ensure compliance.

REBOWE & COMPANY / HANFORD M. HARRISON  
KUSSNER LAGRATZE L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

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AUDITORS' LETTER

Members of the Parish Council  
Jefferson Parish, Louisiana

We have audited the general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated May 11, 1998. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, we performed tests of the Parish's compliance with certain provisions of laws, regulations, contracts, and grants. Our objective was not, however, to provide an opinion on overall compliance with such provisions.

The attached schedule of noncompliance with laws and regulations includes a finding of noncompliance noted as a result of the items tested.

We have already discussed this finding with various Parish personnel and have included their responses. We will be pleased to discuss this comment with you in further detail at your convenience, or to perform any additional study of this matter.

REBOWE & COMPANY/HANFORD M. HARRISON  
A Professional Corporation

*Rebowe & Company*

*Hanford M. Harrison*

KUSSNER LAGRATZE, L.L.P.

*Kussner LaGratze, L.L.P.*

Metairie, Louisiana  
May 11, 1998

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF NONCOMPLIANCE WITH LAWS AND REGULATIONS**  
*For the Year Ended December 31, 1987*

**1. Filing**

As noted in prior years, the Garbage District Number 1 (Fund 22400) transferred funds to the Parkways Department (Fund 22210) for reimbursement for collecting litter along the Parish's roadsides, medians, roadways, drainage canals, abandoned lots, and for cleaning the screens at the various pump stations. In the past, these services were paid by the Streets Department as part of a 4-cent sales tax collection dedicated to construction and maintenance of roadways. Revenues for Garbage District Number 1 are derived from ad valorem taxes collected on properties throughout the district, and use of these funds for collection of litter on roadways does not appear to mean the intended purpose for these taxes.

**Response**

Garbage District and Pump Station revenues are used to reimburse the Parkways Department for the cost of litter collection along Parish roadsides, medians, etc. The Parish believes that these expenditures are legitimate uses of these funds, and reimbursement of such is proper. It is advantageous for the Parkways Department to employ personnel to perform these services for the Garbage and Pump Station Departments in their slack time, and to be reimbursed for these services rather than to have the Garbage and Pump Station Departments hire their own crews to perform these duties. The Garbage and Pump Station Departments pay for only those services provided to them by the Parkways Department.