

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**JEFFERSON PARISH, LOUISIANA**  
**Year Ended December 31, 2009**

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

Release Date 8/11/10

Prepared By:

**DEPARTMENT OF FINANCE**  
**GWEN L. BOLOTTE CPA**  
**DIRECTOR**

**JEFFERSON PARISH, LOUISIANA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

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# 2009

## INTRODUCTION





STEVE J. THERIOT  
PARISH PRESIDENT

**JEFFERSON PARISH  
LOUISIANA  
FINANCE DEPARTMENT**

**Our Mission Is:**  
"Provide the services,  
leadership, and vision to  
improve the quality of life  
in Jefferson Parish."

GWEN L. BOLOTTE, CPA  
FINANCE DIRECTOR

June 23, 2010

Honorable Parish President, Council members,  
and Citizens of Jefferson Parish, Louisiana

State law requires that all local governments in Louisiana publish audited financial statements within six months of the close of each fiscal year in conformity with generally accepted accounting principles (GAAP). Pursuant to these statutes, we hereby issue the Comprehensive Annual Financial Report (CAFR) of Jefferson Parish, Louisiana for the year ended December 31, 2009 for your review.

This report, which complies with all applicable legal requirements of the Jefferson Parish Charter has been combined and condensed wherever possible to provide meaningful and accurate financial data, for all of the operations of the Parish (the Reporting Entity) for which the Parish Council members have been determined to be accountable. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures, rests with the Parish's management. We believe the data, as presented, is 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, the joint venture of Rebowe & Company, CPA's, Kushner, LaGraize, LLC, and Vincent R. Protti Jr., LLC, have examined the accompanying financial statements and issued an unqualified ("clean") opinion that the financial statements for the fiscal year ended December 31, 2009 of Jefferson Parish, Louisiana, are fairly presented in conformity with GAAP. The independent's auditor's report is located at the front of the financial section of this report.

The independent auditors also performed a 'single audit' of all federal grant awards for conformance with the provisions of the Single Audit Act and OMB Circular A-133. The single audit and evaluation of the Parish's system of internal accounting controls are required by generally accepted auditing standards. Information related to this single audit is provided in a separate report together with comments and recommendations resulting from the assessment of the internal accounting controls of Jefferson Parish. These recommendations 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.

*Management's Discussion and Analysis (MD&A)* immediately follows the independent's auditor's report and provides a narrative introduction, overview, and analysis to accompany the basic financial statements. The MD&A complements this letter and should be read in conjunction with it.

V

## **PROFILE OF THE PARISH OF JEFFERSON**

Jefferson Parish, Louisiana was established in 1825 and was named in honor of Thomas Jefferson, commemorating his role in purchasing the Louisiana territory from France in 1803. The Parish originally extended from present day Felicite Street in New Orleans, Louisiana, to the St. Charles Parish line. As Orleans Parish grew, it annexed from Jefferson Parish such established areas as the Garden District, Lafayette, Jefferson, and Carrollton. The present boundary was set in 1874, and in 1884 the seat of Parish government was transferred to the West Bank, Gretna, where it has remained.

Once a largely rural area of farms, dairies and vast tracts of undeveloped land, Jefferson Parish today is the City of New Orleans' first suburb that received the first great migration of middle-class families from the 1950's to the 1970's. The Parish encompasses some 359 square miles of land, from Lake Pontchartrain in the north and to the Gulf of Mexico in the south. It straddles the Mississippi River, which is 2,200 feet wide in the area with a bankside depth of 30 to 60 feet and a midstream depth, which attains 180 feet.

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.

Future job growth in Jefferson Parish is expected to be concentrated most heavily in the construction and the service industry, especially professional services such as law, medicine, accounting, engineering and financial services. The Parish continues to actively pursue the film and movie industry to locate film and production studios within the Parish and become part of 'Hollywood South'.

The Parish also affords its residents a high quality of life, with good schools, low crime rates and many recreational activities. The forty seven acre LaSalle Tract, located on Airline Drive is home to the training facility of the Super Bowl XLIV Champions, New Orleans Saints; Zephyr Stadium, a minor league baseball park; and home to the AAA semi-professional New Orleans Zephyrs. The tract also includes a nature preserve with walking trails, soccer and baseball fields, and a performing arts center currently under construction.

In addition, the Parish offers some of the finest medical care in the nation with world-renowned institutions staffed by pioneering physicians. The Parish provides oversight to two hospitals and six privately owned institutions that provide a full range of services including acute care as well as specialized services.

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 together with our water rates are among the lowest in the nation.

## **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 with charter amendments in 1996 and 2002. 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.

The Parish President is the Chief Administrative Officer of the Parish. The President 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 Charter, 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 needed to function. The Council consists of two councilpersons-at-large who are elected parish-wide and five Council members elected in geographic districts of the Parish. The Council elects one at-large member to be designated Council Chairperson and another councilmember to serve as vice-chairperson. The present Council was inaugurated in January 2008 and will serve four years.

The Council may levy and collect taxes, special assessments, service charges, license charges, fees and other revenues, and borrow money subject to limitations as provided by state law. The government provides many services including garbage services, fire protection 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. The primary government provides a full range of services, including fire protection, culture and recreational activities, street and drainage maintenance, garbage and sewer and water service. 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. Additional information on all of the component units either as blended or discretely presented can be found in the notes to the financial statements (See Note A-Reporting Entity).

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 accountable 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**

Jefferson Parish's future is of continued, controlled and well-planned growth. This growth includes an active program to attract business and industry to Jefferson Parish, primarily through improving the quality of life throughout the Parish. Noted below, are the major initiatives started or completed during 2009:

- New businesses increased by 7,208 since Hurricane Katrina. 1,233 of those came in 2009
- Continue to land several major films through aggressive marketing techniques
- Construction of the Performing Arts Center is underway with completion in early 2011
- Completion of the jogging trail and outdoor fitness equipment at Lafreniere Park
- Further development of the Technology and Business Park on the West bank of the Parish
- Beautification of major thoroughfares and entrances to the Parish
- Continued construction of the expansion of the Huey P Long bridge over the Mississippi River that will provide a safer connection from the east and west banks of the Parish and will help to further develop the west bank of the Parish
- Completion of major repairs caused by Hurricane Katrina to gymnasiums and libraries throughout the Parish
- Continued enforcement of code violations through our 'Quality of Life' division of our Code Enforcement department to rid our Parish of blighted properties
- Completion of the expansion of the General Government Complex Parking Garage
- Launched construction of a new state of the art Emergency Management and 911 Emergency Telecommunications building with a completion date of September 2010
- Ongoing construction and upgrades of streets, pump stations and sewer infrastructure
- Construction of the JEDCO office building and technology incubator at Churchill Technology & Business Park with an expected completion in November 2010
- Continued crime fighting initiatives throughout the Parish through coordination with the Sheriff, the police chiefs of the six municipalities and the Crime Task Force
- Launched the quality of life marketing campaign promoting the parish as an ideal location to live, work and raise a family

All these initiatives were accomplished through current year funding, State capital outlay, Federal grants, bond issues or one-time revenues.

*Other noteworthy items include:*

The Parish's population by the end of 2009 had increased to 97% of pre-Katrina (2004) numbers. Although there was a slight decrease from 2008 in personal income and per capita income of 2.2% and 1.2% respectively, there was an overall increase from 2004 of 27% and 26% respectively.

The national recession has negatively impacted the Parish's economy; however, it has been less severe in Jefferson and Louisiana as a whole than the rest of the country. In Jefferson, the unemployment rate increased to 6.5% in December 2009 from 4.8% in December 2008. According to the Bureau of Labor Statistics, Louisiana's unemployment rate at the end of 2009 was 6.8% compared to the national rate of 9.3%.

## **FINANCIAL POLICIES**

The Jefferson Parish Council has established and adopted the following comprehensive financial policies to improve the Parish's financial stability and assist the Parish in prudent fiscal planning. The policies set forth consistent guidelines for fiscal planning and performance, and support the Parish's commitment to sound financial management and fiscal stability.

These practices, and evidence of such to the credit rating industry and prospective investors, will enable the Parish to maintain a favorable credit rating and achieve a low cost of capital.

As a part of its fiscal planning the Parish continues to focus on quality of life issues for its citizens and has developed these policies with this in mind. The Policies will be reviewed annually for compliance and changes or additions may be presented to the Parish Council from time to time.

### **FISCAL MANAGEMENT AND PLANNING POLICIES**

- The development of the annual budget of the Parish will consist of a multi-tiered process. The process will include review of the budget and programs by staff, management, the Parish Council, and the citizens of the Parish.
- The Finance Department will evaluate the services provided and project the revenue generated and expenses of the department. Each department will provide input to the Finance Department and Administration, and participate in meetings with the Parish Council and Public Hearings
- Through the budget process all requests for Parish resources will be evaluated with consideration given to need, cost, and benefit. Requests for resources made outside the budget process will be discouraged.
- An Advisory Budget Committee comprised of Citizens of the Parish, members of the administration and representatives of the Parish Council will be created annually to assist in review of the operating and capital budget, and to make recommendations to the Administration.
- The budget process will emphasize the use of current revenues to fund current operations.
- The revenue sources of the Parish will be analyzed annually in an attempt to maintain a stable and diversified revenue base. This will help insulate the Parish from fluctuations in a particular revenue stream.
- All user fees and charges will be examined annually to insure that the rate of recovery of the costs of service is acceptable. Rate adjustments will be considered in instances where the costs are not recovered.
- The Investment program of the Parish will be maintained in accordance with the adopted investment policy. Parish funds will be managed with a focus on safety of principal, liquidity, and return on investment, in that order.

### **RESERVE POLICIES**

- All departments and funds will maintain an unreserved fund balance equal to 10% of the budgeted expenditures to provide financial and operational stability to the Parish. These funds will also serve as a contingency in the event of an unanticipated revenue decline or expenditure increase.
- All funds are reviewed annually for sufficiency or reserves. For any fund exhibiting or projecting a reserve below the 10% target a five-year forecast will be prepared. The projected insufficiencies will be addressed immediately with appropriate revenue increases, expense cuts and spending freezes.
- Equipment and capital purchases, including office equipment, commercial equipment, vehicles, fire equipment, etc. are generally conducted on a pay as you go basis and are funded from annual operations or reserves within the associated fund. These purchases are reviewed annually with consideration given to the 10% unreserved fund balance target of each department. In the event of a projected deficiency equipment purchases will be reduced or eliminated.
- The Parish will regularly evaluate its debt service reserves to determine the most cost effective method of maintaining or utilizing these reserves, in a manner consistent with and allowed by the governing bond documents. Consideration will be given to, among other things, investment vehicles for such reserves, reduction of the associated outstanding debt, and replacement of the reserves with alternative reserve fund investments.

## **CAPITAL POLICIES**

- The five-year capital plan of the Parish will be updated annually to include the estimated capital needs, as well as anticipated funding sources.
- The Parish has developed a pay-as-you-go capital improvement policy that requires that, whenever possible, all capital purchases be funded from the current operation of the respective departments. This policy will include the access of grant funds whenever available.
- The capital plan will include current operating maintenance and replacement expenditures to avoid significant unfunded deterioration of infrastructure assets.
- For major infrastructure projects (such as roads, drainage, and sewer) a separate plan will be developed that includes the priority of projects, estimated costs, and expected sources of debt and revenue funding. Projects including the issuance of debt will include the proposed source of repayment ensuring the revenue stream is consistent with the project being financed.

## **DEBT POLICIES**

- The Parish will seek to maintain and, if possible, improve the current bond rating in order to minimize borrowing costs and preserve access to capital.
- General Obligation debt, or other debt supported by property tax, will be utilized whenever possible, and only as authorized by the voters. The planning for any future property tax supported debt will consider the impact on the tax base from the Parish, as well as the tax of other overlapping jurisdictions.
- Debt secured by sales tax revenue will be utilized by the Parish for purposes approved by the voters. Additional debt will be structured to appropriately match the term and expected collections of the tax pledged to each issue. The Parish will target a ratio of maximum annual debt service to projected tax collections of less than 75% in accordance with Louisiana Statutes and to provide a cushion for fluctuations in collections.
- The Parish will review its existing and proposed debt to maintain a level of debt per capita that is consistent with the guidelines set forth by the rating agencies for local governments of comparable demographics or with a similar credit rating.
- For each new debt issue the Parish will conduct an analysis to show the impact to the Parish's debt service requirements and debt capacity. The analysis will include a review of the revenue source pledged to or to be used to service the debt, and reflect other debt paid from such revenue.
- Fees and charges for proprietary funds will be fixed and maintained to ensure the revenues produced are sufficient to meet the operating needs of the applicable department, as well as the debt service secured by such revenues in an amount necessary to meet the coverage ratios required by the bond ordinances.
- The Parish will consider refinancing of outstanding debt only when the present value of the savings exceeds the costs of such refinancing, unless debt restructuring or covenants revisions are necessary to facilitate that ability to provide services or issue additional debt.
- Other forms of debt, leases, or project financing will be analyzed on a case-by-case basis and utilized only when they provide an economic savings or efficiency to the Parish.

## **REPORTING POLICIES**

- Accounting and Financial Reporting System will be maintained in accordance with all state and federal laws, generally accepted accounting principles (GAAP), and standards of the Government Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- An annual audit will be performed by an independent public accounting firm and completed within 6 months of the fiscal year end. The audit opinion will be included in the Parish's published Comprehensive Annual Financial Report (CAFR).

- In order to keep the public informed the Parish will prepare annually its Popular Report and Budget In Brief.
- The CAFR will be submitted to the Louisiana State Legislative Auditor in accordance with all state law requirements.
- The annual budget of the Parish will be submitted to the GFOA for consideration.

## **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 analyses for Parish management. The Director of Finance, appointed by the Parish President, supervises the department's operations. The Finance Department is also responsible for 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.

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, as proposed by the Parish President and enacted by the Parish Council, includes the activities of the general fund, special revenue funds, and the water and sewer districts' proprietary funds. Management control of the Operating Budget is maintained at the fund/departmental level. Further details on the budgetary process and control are explained in the Notes to the Financial Statements.

## **PROSPECTS FOR THE FUTURE**

The Parish's mission statement is to 'Provide the services, leadership, and vision to improve the quality of life in Jefferson Parish'. To support this statement, the Parish is 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 prosper for many years. We are optimistic that this cooperation along with strong rates of commercial occupancy, and per capita and median family income levels above the state average, will help Jefferson during economic downturns.

## **AWARDS AND ACKNOWLEDGEMENTS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson Parish, Louisiana for its comprehensive annual financial report for the fiscal year ended December 31, 2008. This was the 23<sup>rd</sup> consecutive year that the Parish has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles, applicable legal requirements as well as the reporting requirements of the GFOA.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the government also received the GFOA's Distinguished Budget Presentation Award for its 2009 Annual Budget. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged proficient as a policy document, a financial plan, and operations guide, and a communications device.

The preparation of this report on a timely basis could not have been accomplished without the dedicated services of the highly qualified 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. Credit also must be given to our Parish Council and Parish President for their unfailing support for maintaining the highest standards of professionalism in the management of the financial operations of the Parish.

Respectfully submitted,

A handwritten signature in cursive script that reads "Gwen L. Bolotte".

GWEN L. BOLOTTE CPA  
Director of Finance

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Jefferson Parish  
Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2008

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



A stylized, handwritten signature in black ink, appearing to be "J. H. H.", written over a white background.

President

A handwritten signature in black ink, appearing to be "Jeffrey R. Emer", written over a white background.

Executive Director

**JEFFERSON PARISH, LOUISIANA**  
**SELECTED OFFICIALS OF THE PARISH OF JEFFERSON**  
**December 31, 2009**

**THE PARISH COUNCIL**

Thomas J. Capella	Council Chairman
	Councilmember-at-Large, Division B
John F. Young, Jr.	Councilmember-at-Large, Division A
Chris L. Roberts	Councilmember - District 1
Elton M. Lagasse	Councilmember - District 2
Byron L. Lee	Councilmember - District 3
Louis J. Congemi	Councilmember - District 4
Cynthia Lee-Sheng	Councilmember - District 5

**THE EXECUTIVE STAFF**

Aaron F. Broussard	Parish President
Tim Whitmer	Chief Administrative Officer
Bert T. Smith Jr.	Deputy Chief Administrative Officer
Jose A. Gonzales, Jr.	C.A.A.
Deano Bonano	C.A.A.
Robert Bourgeois	C.A.A.
Darryl J. Ward	C.A.A.
Tony DiGerolamo	C.A.A.
Cherreen Gegenheimer	C.A.A.
D.J. Mumphrey	Executive Assistant to Parish President
Jim Lawson	Executive Assistant to Parish President
Thomas G. Wilkinson	Parish Attorney
Gwen L. Bolotte	Director, Finance

**THE DEPARTMENT HEADS**

Lorrie Touns	Director, Accounting
Greg Guthrie	Manager, Alario Center
Tiffany Peperone	Director, Animal Shelter
Antoinette Scott	Director, Budget
Reda Youssef	Director, Capital Projects
Dee Dee Lancaster	Director, Citizens Affairs
Nicole A. Ferrier	Director, Community Action Programs
Anatola Thompson	Director, Community Development
Keith Gee	Director, Community Justice Agency

**JEFFERSON PARISH, LOUISIANA**  
**SELECTED OFFICIALS OF THE PARISH OF JEFFERSON**  
**December 31, 2009**

**THE DEPARTMENT HEADS [CONTINUED]**

Kazem Alikhani	Director, Drainage
Ridley Boudreaux	Director, Electronic Information Systems
Kenneth Padgett	Director, Emergency Management
Mark Drewes	Director, Engineering
Marnie Winters	Director, Environmental Development
Paul Smith	Director, Fire
Nick DiGerolamo	Director, Fleet Management
Anthony Francis	Director, General Services
Feleciano Mendoza, Jr.	Director, Human Resource Management
Debbie Villio	Director, Inspection & Code Enforcement
Roy Juncker	Director, Juvenile Services
Lon Dickerson	Director, Library
C.J. Gibson	Director, Parks & Recreation
Wayne Nocito	Director, Parc Des Familles
Kai Adams	Director, Parkways
Beverly Williams	Director, Personnel
Edwin J. Durabb	Director, Planning
Patricia Lassalle	Director, Purchasing
Patricia Borne	Director, Public Information Office
William Fortenberry	Director, Risk Management
Charlie Knopp	Director, Security
Brett P. Todd	Director, Sewerage
Randy Nicholson	Director, Streets
JoAnn Becnel	Director, Telecommunications
Ryan Brown	Director, Transit
Randall P. Schuler	Director, Water
Sharon Wegner	Director, Workforce Connection
Mike Garvey	Director, Workforce Investment Board
Eula Lopez	Clerk, Parish Council

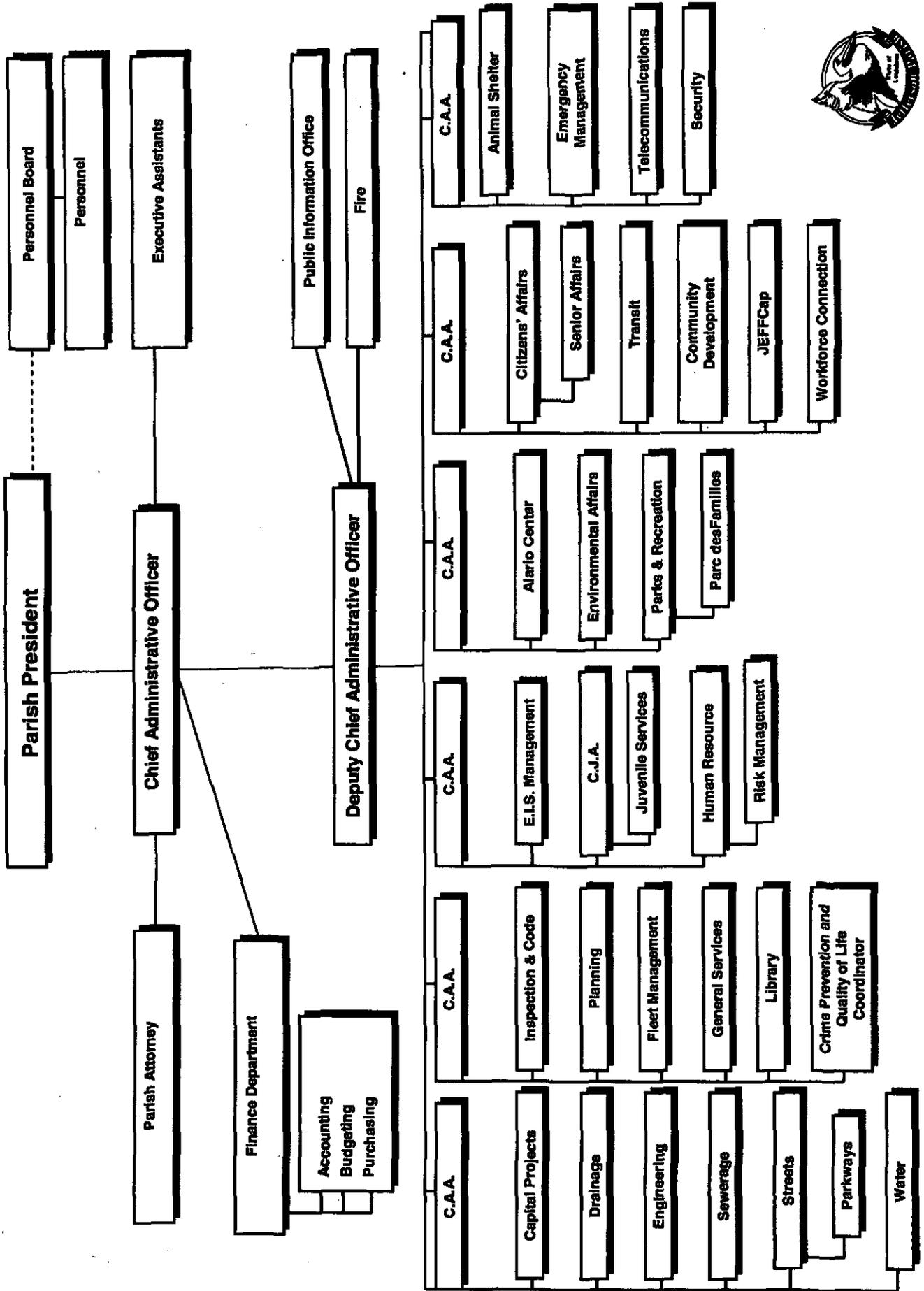


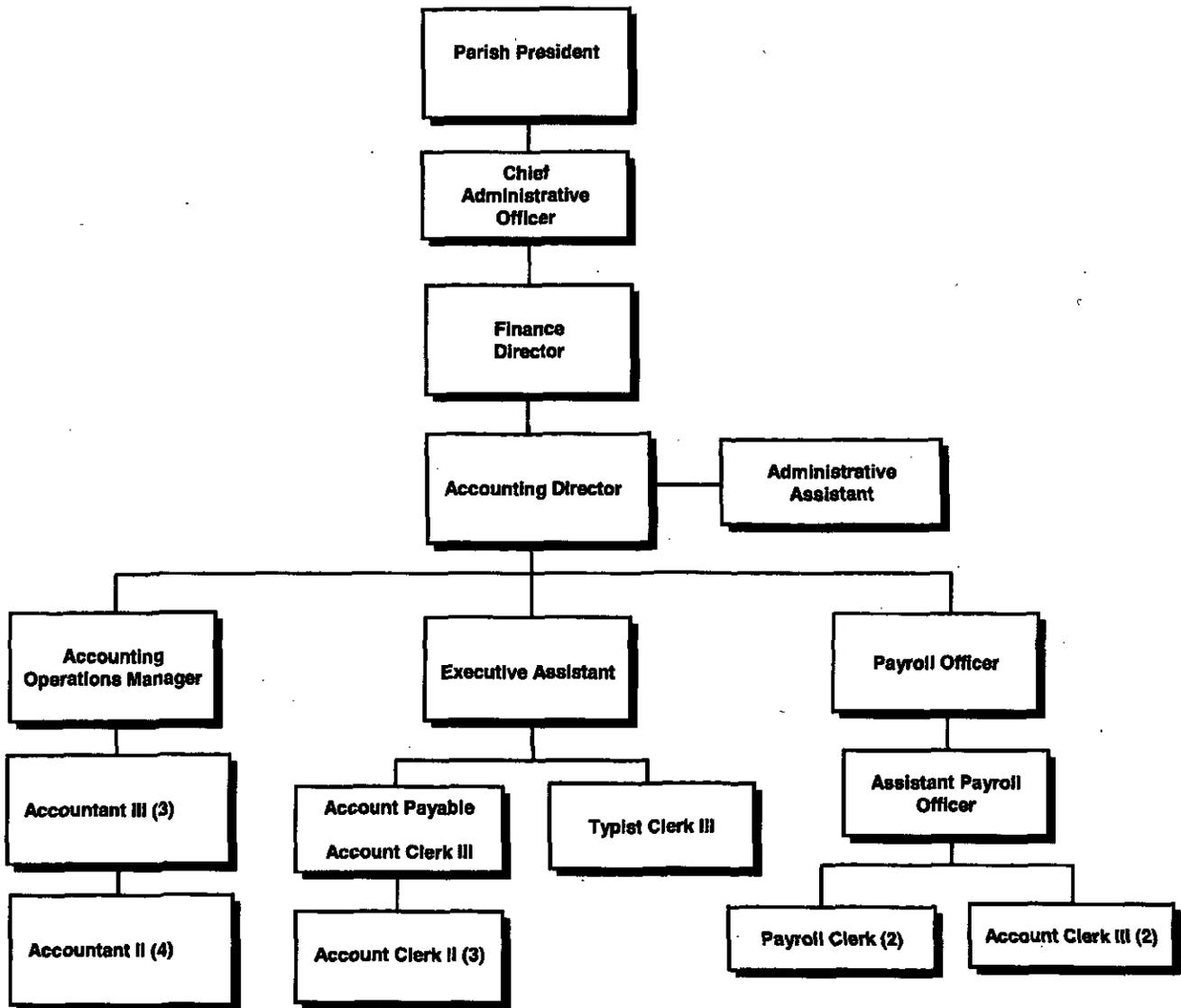
## Parish President and Council



Left to right, back row: Council members Elton M. Lagasse and Byron L. Lee  
Middle row: Council members Chris L. Roberts, Cynthia Lee-Sheng, and Louis J. Congemi  
Front row: Council Chairman Thomas J. Capella, Parish President Aaron F. Broussard, and  
Council Member John F. Young, Jr.

# Jefferson Parish Government Structure





**Accounting Department 10010-0061**  
**22 Positions**



# 2009

FINANCIAL



**Rebowe & Company, CPAs**

(A Professional Corporation)  
3501 N. Causeway Boulevard  
Suite 810  
Metairie, Louisiana 70002  
(504) 837-9116

**Kushner LaGraize, LLC**

Certified Public Accountants and Consultants  
3330 West Esplanade Avenue  
Suite 100  
Metairie, Louisiana 70002  
(504) 838-9991

**Vincent R. Protti, LLC**

Certified Public Accountant  
527 Huey P. Long Avenue  
Gretna, Louisiana 70053  
(504) 342-2600

***A JOINT VENTURE***

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**INDEPENDENT AUDITORS' REPORT**

Members of the Parish Council  
Jefferson Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana, as of and for the year ended December 31, 2009, which collectively comprise Jefferson Parish, Louisiana's basic financial statements as listed in the table of contents. *These financial statements are the responsibility of Jefferson Parish, Louisiana's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Pension Trust Fund which statements reflect total assets of \$28,355,480 and additions of \$6,525,764 for the year ended December 31, 2009. We also did not audit the discretely presented component units and proprietary component units which financial statements reflect total assets of \$21,813,730 and \$1,115,917,739 respectively, as of December 31, 2009, and total revenues of \$9,335,994, and \$626,926,149, respectively, for the year then ended. Those financial statements were audited by other auditors whose reports thereon were furnished to us, and our opinion, insofar as it relates to the amounts included for the Pension Trust Fund, and the discretely presented governmental and proprietary component units is based on the reports of the other auditors.*

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

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana, as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable thereof and the respective budgetary comparison for the General Fund, the Federal and State Grants, and the East Bank Consolidated Fire District for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have issued our report dated June 16, 2010 on our consideration of Jefferson Parish, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The

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

The Management's Discussion and Analysis and the other required supplementary information on pages 3 through 16 and 87 through 88 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jefferson Parish, Louisiana's basic financial statements. The introductory section, combining and individual non-major fund financial statements, schedules, supplementary information and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements by us and the other auditors and, in our opinion, based on our audit and the reports of the other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

REBOWE & COMPANY, CPAs  
(A Professional Corporation)

*Rebowe & Company*

KUSHNER LAGRAIZE, L.L.C.

*Kushner LaGraize, L.L.C.*

VINCENT R. PROTTI, JR., L.L.C.

*Vincent R. Protti, Jr., L.L.C.*

Metairie, Louisiana  
June 16, 2010

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended December 31, 2009**

As financial management of Jefferson Parish (the Parish), we offer readers of this financial statement an overview and analysis of Jefferson Parish government. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns for the year ended December 31, 2009.

The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. Please read it in conjunction with the Letter of Transmittal and the Parish's financial statements that begin on page 18. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

**FINANCIAL HIGHLIGHTS**

- Assets of Jefferson Parish exceeded its liabilities at the close of its most recent fiscal year by \$1,650,659 (*net assets*). Of this amount \$460,301 (*unrestricted net assets*) is considered unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$7,250. The majority of the overall increase is due to additional ad valorem taxes in the Library Special Revenue Fund resulting from the renewal of the ad valorem millage in 2008 to its original authorized rate, an increase in capital grants and contributions to the Sewer fund, as well as a reduction in expenses in the Road and Street Capital Improvements Fund.
- The Parish's governmental funds reported combined ending fund balances of \$540,954 as of the close of the current fiscal year, a net decrease of \$22,534. This is due primarily to the construction of road and street projects.
- At December 31, 2009, unreserved fund balance for the general fund was \$22,685. However, \$9,202 has been designated for anticipated 2010 expenditures resulting in a net \$13,483 undesignated fund balance or 15.6% of total General Fund expenditures. Fiscal policies require a \$10,000 fund balance.
- The Parish's total debt had a net increase of \$38,221 or 6.8% during the current fiscal year primarily due to the issuance of \$50,000 in Special Sales Tax Revenue bonds for neighborhood drainage improvements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The Parish's financial statements focus on the government as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the reader to address relevant questions, broaden a basis for comparison (year to year or government to government) and should enhance the Parish's accountability.

**Government-wide financial statements:** The *government-wide financial statements* are designed to provide readers with a broad overview of the Parish's finances in a manner similar to private-sector businesses.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2009**

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

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

Both of the government-wide financial statements distinguish functions of the Parish that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees or charges (business-type activities). The business-type activities of the Parish include two enterprise activities—a water system and a sewer system.

The *government-wide financial statements* (see pages 18 –19) include not only the Parish itself (known as the primary government), but also six component units: Jefferson Parish Economic Development and Port District (JEDCO), Jefferson Parish Finance Authority, Hospital Service District No. 1 (West Jefferson Medical Center), Hospital Service District No. 2 (East Jefferson General Hospital), Jefferson Facilities Inc. (JFI) and Jefferson Redevelopment Inc. (JRI). Financial information for these component units is reported separately from the financial information presented for the primary government itself. Complete financial statements of these entities, which include separate MD&A's, may be obtained directly from the respective administrative offices.

**Fund financial statements:** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

**Governmental funds** are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike the government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances, provide a reconciliation to facilitate its comparison between governmental funds and governmental activities.

The Parish has presented the General Fund, Federal and State Grants Special Revenue Fund, East Bank Consolidated Fire District Special Revenue Fund, Drainage and Pump Station Capital Improvements Fund, and the Road & Street Capital Improvements Capital Project Fund as major funds. All other governmental funds are presented in one column, titled Other Governmental Funds. Combining financial statements of the non-major funds can be found in the combining and individual fund statements and schedules that follow the basic financial statements.

The Parish adopts an annual budget for its general and special revenue funds. A budgetary comparison has been provided for all funds to demonstrate compliance with this budget.

The basic governmental fund statements can be found on pages 20 – 26.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2009**

**Proprietary funds** encompass both *enterprise and internal service funds* on the fund financial statements. Enterprise funds are used to report the same functions presented as business-type activities in the government wide financial statements and are presented on an accrual basis. The Parish uses enterprise funds to account for its water and sewer operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Parish's various functions. The Parish uses internal service funds for self-insurance, fleet management, electronic information systems and various public works activities. The services provided by these funds predominantly benefit governmental rather than the business-type functions. They have been included within *governmental activities* in the government-wide financial statements and are included in the combining and individual fund statements following the basic financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Consolidated Water and Consolidated Sewer funds of Jefferson Parish. Conversely, internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements in the supplementary financial information in this report.

The basic proprietary fund financial statements can be found on pages 27-29.

**Fiduciary funds** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Parish's own programs.

The basic fiduciary fund financial statements can be found pages 30-31 of this report.

**Notes to the financial statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 37– 84.

**Other Information:** In addition to the basic financial statements and accompanying notes, this report presents required supplementary information concerning Jefferson Parish's progress in funding its obligation to provide pension benefits to its employees.

Required supplementary information can be found on page 87.

Certain supplementary financial information, including the combining statements referred to earlier in connection with non-major governmental and internal service funds, are presented immediately following the required supplementary information on pages 98-185

The statistical information section (pages 187 – 210) is included to provide additional information and analysis and does not constitute a part of the basic financial statements.

A separate report, along with findings and supplementary schedules, is issued to demonstrate compliance with U. S. Office of Management and Budget Circular A-133 Single Audit. It is available from the Finance Department of the Parish.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2009**

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Parish, assets exceeded liabilities by \$1,650,659 at the close of the most recent fiscal year.

By far, the largest portion of the Parish's net assets (66%) reflects its investment in capital assets, less any related outstanding debt used to acquire those assets. The Parish uses these assets to provide services to citizens therefore these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that other resources are needed to repay this debt since capital assets themselves cannot liquidate these liabilities.

The following table reflects the condensed Statement of Net Assets for 2009, with comparative figures from 2008:

**Jefferson Parish, Louisiana  
Condensed Statement of Net Assets  
(In thousands of dollars)**

	Governmental activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Assets:</b>						
Current and other assets	\$ 812,188	\$ 812,062	\$ 47,437	\$ 51,914	\$ 859,625	\$ 863,976
Restricted assets	8,012	8,320	51,681	59,201	59,693	67,521
Capital assets	<u>1,064,502</u>	<u>1,011,099</u>	<u>556,188</u>	<u>546,349</u>	<u>1,620,690</u>	<u>1,557,448</u>
Total assets	<u>1,884,702</u>	<u>1,831,481</u>	<u>655,306</u>	<u>657,464</u>	<u>2,540,008</u>	<u>2,488,945</u>
<b>Liabilities:</b>						
Current liabilities	260,048	256,915	29,369	39,961	289,417	296,876
Long-term liabilities	<u>587,293</u>	<u>531,406</u>	<u>12,638</u>	<u>12,432</u>	<u>599,931</u>	<u>543,838</u>
Total liabilities	<u>847,341</u>	<u>788,321</u>	<u>42,007</u>	<u>52,393</u>	<u>889,348</u>	<u>840,714</u>
<b>Net assets:</b>						
Invested in capital assets net of related debt	539,284	508,772	556,188	546,349	1,095,472	1,055,121
Restricted	48,635	49,981	46,251	52,228	94,886	102,209
Unrestricted	<u>449,441</u>	<u>484,407</u>	<u>10,860</u>	<u>6,494</u>	<u>460,301</u>	<u>490,901</u>
Total net assets	<u>\$ 1,037,360</u>	<u>\$ 1,043,160</u>	<u>\$ 613,299</u>	<u>\$ 605,071</u>	<u>\$ 1,650,659</u>	<u>\$ 1,648,231</u>

For more detailed information see the Statement of Net Assets on page 18.

Restricted net assets represent resources that are subject to external restrictions on how they may be used. The Parish's governmental restricted assets include primarily debt service fund balance of \$46,456. Governmental restricted net assets decreased by \$1,346 primarily due to the reduction in parish special tax and general obligation bonds mentioned above.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2009**

Unrestricted net assets for governmental activities, the part of net assets that can be used to finance day-to-day operations had a balance of \$449,441 as compared to \$484,407 in the prior year. The decrease is primarily due to construction expenditures for road, street, and drainage capital projects.

There was an decrease of \$5,977 in restricted net assets reported in connection with the Parish's business activities. The decrease is primarily attributable to the completion of capital projects in the Consolidated Water proprietary fund.

Also, the Parish continues to maintain a stable current ratio. The current ratio compares current assets to current liabilities and is an indication of the Parish's ability to pay current obligations. The current ratio for governmental activities is 3.12 for 2009 as compared to 3.16 for 2008.

At the end of the current fiscal year, the Parish is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

Net assets increased by \$7,250 during the current fiscal year due to several items. The majority of the increase represents a reduction in expenses in the Road and Street Capital Improvements Fund. Additionally, ad valorem taxes in the Library Special Revenue Fund were renewed by the voters in 2008 back to the original authorized millage rate.

The table below provides a summary of the changes in net assets for the year ended December 31, 2009 with comparative figures from 2008.

*(Continued on next page)*

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2009**

**Jefferson Parish, Louisiana**  
**Condensed Statement of Changes in Net Assets**  
**(in thousands of dollars)**

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 61,562	\$ 58,978	\$ 45,600	\$ 42,787	\$ 107,162	\$ 101,765
Operating grants and contributions	61,185	60,952	-	-	61,185	60,952
Capital grants and contributions	36,894	46,299	4,582	2,295	41,476	48,594
<b>General revenues:</b>						
Ad valorem taxes	151,016	141,508	18,611	18,487	169,627	159,995
Franchise fees	4,180	4,097	-	-	4,180	4,097
Sales taxes	129,005	143,494	800	-	129,805	143,494
Hotel/motel taxes	2,552	2,965	-	-	2,552	2,965
Other Taxes	1,620	1,763	-	-	1,620	1,763
Investment earnings	5,820	20,501	517	2,096	6,337	22,597
Miscellaneous	34,464	38,121	1,107	772	35,571	38,893
<b>Total revenues</b>	<b>488,298</b>	<b>518,678</b>	<b>71,217</b>	<b>66,437</b>	<b>559,515</b>	<b>585,115</b>
<b>Expenses:</b>						
General government	66,383	64,043	-	-	66,383	64,043
Public safety	83,512	83,775	-	-	83,512	83,775
Public works	171,715	193,455	-	-	171,715	193,455
Transit	13,631	13,843	-	-	13,631	13,843
Health and welfare	54,571	51,961	-	-	54,571	51,961
Culture and recreation	41,887	42,335	-	-	41,887	42,335
Urban redevelopment and housing	10,817	8,929	-	-	10,817	8,929
Interest on long-term debt	31,483	24,276	-	-	31,483	24,276
Water	-	-	35,469	35,593	35,469	35,593
Sewer	-	-	42,797	47,455	42,797	47,455
<b>Total expenses</b>	<b>473,999</b>	<b>482,617</b>	<b>78,266</b>	<b>83,048</b>	<b>552,265</b>	<b>565,665</b>
<b>Increase in net assets before transfers</b>	<b>14,299</b>	<b>36,061</b>	<b>(7,049)</b>	<b>(16,611)</b>	<b>7,250</b>	<b>19,450</b>
<b>Transfers</b>	<b>(15,277)</b>	<b>(10,768)</b>	<b>15,277</b>	<b>10,768</b>	<b>-</b>	<b>-</b>
<b>Increase (decrease) in net assets</b>	<b>(978)</b>	<b>25,293</b>	<b>8,228</b>	<b>(5,843)</b>	<b>7,250</b>	<b>19,450</b>
<b>Beginning net assets as restated</b>	<b>1,038,338</b>	<b>1,017,867</b>	<b>605,071</b>	<b>610,914</b>	<b>1,643,409</b>	<b>1,628,781</b>
<b>Net assets – December 31</b>	<b>\$ 1,037,360</b>	<b>\$ 1,043,160</b>	<b>\$ 613,299</b>	<b>\$ 605,071</b>	<b>\$ 1,650,659</b>	<b>\$ 1,648,231</b>

**Governmental activities:** Governmental activities decreased Jefferson Parish's net assets for 2009 by \$978, primarily due to construction in the Road & Street Capital Improvements Fund. The following contrasts the change in revenues as compared to the prior year (in thousands of dollars).

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2009**

Governmental Activities	2009		2008		Increase (Decrease) from 2007	Percentage Change
	Amount	Percent of Total	Amount	Percent of Total		
Charges for services	\$ 61,562	12.6%	\$ 58,978	11.4%	\$ 2,584	4.4%
Operating grants and contributions	61,185	12.5%	60,952	11.8%	233	0.4%
Capital grants and contributions	36,894	7.6%	46,299	8.9%	(9,405)	-20.3%
General revenues:						
Ad valorem taxes	151,016	30.9%	141,508	27.3%	9,508	6.7%
Franchise fees	4,180	0.9%	4,097	0.8%	83	2.0%
Sales taxes	129,005	26.4%	143,494	27.7%	(14,489)	-10.1%
Hotel/motel taxes	2,552	0.5%	2,965	0.6%	(413)	-13.9%
Other Taxes	1,620	0.3%	1,763	0.3%	(143)	-8.1%
Investment earnings	5,820	1.2%	20,501	4.0%	(14,681)	-71.6%
Miscellaneous	34,464	7.1%	38,121	7.3%	(3,657)	-9.6%
	<u>\$ 488,298</u>	<u>100.0%</u>	<u>\$ 518,678</u>	<u>100.0%</u>	<u>\$ (30,380)</u>	

Key elements of the changes are as follows:

- Taxes account for 57.3% total revenues for governmental activities.

Ad valorem or property taxes, account for 31% of the Parish's total revenues. In 2009, property tax revenue increased by 6.7% from the prior year primarily due to the renewal of the Library millage by the voters in 2008. The 10 year millage rate was re-authorized to the rate originally approved by the voters.

Sales taxes account for 26% of total revenues for 2009. The decrease of 10% in sales taxes from 2008 collections is attributed to the slowdown in recovery spending as a result of Hurricane Katrina along with the reduction in spending resulting from the nation wide recession.

- Charges for services account for 12.6 % of total revenues for 2009. The increase of 4.4% is primarily due to the increase in revenue collected in the Consolidated Garbage District #1, due to a rate increase in July 2009.
- Intergovernmental revenues, capital and operating grants and contributions, account for 12.5% of total revenues, a 20.3% decrease from the prior year. The decrease is primarily due to the reduction in amounts received for permanent repairs from the Federal Emergency Management Agency (FEMA) as well as amounts received from the State for the completion of the Alario Center additions.
- Investment earnings decreased 71.6% due to the declining interest rates experienced in 2009 as well as lower fund balances in the Road and Street Capital Improvements fund and in the Parish's debt service funds.

As reported in the Statement of Activities on page 19, the net cost of the Parish's governmental activities for the year ended December 31, 2009 was approximately \$304,344. The Statement of Activities shows the cost of program services net of the charges with grants offsetting some of the costs of such services. In the table below, the cost of the Parish's largest categories of expenses are presented as well as each program's net cost (total cost less revenues generated by the activities). This "net cost" presentation allows the Parish taxpayers to determine the remaining cost

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2009**

of the various categories, and provides them with the information necessary to assess the cost of each function in comparison to the benefits they believe are provided by the function. The net cost also reflects the amount needed to finance these functions from general sources such as taxes.

**Total and Net Cost of Governmental Activities  
(in thousands of dollars)**

	Total Cost of Services	Net Cost of Services
General government	\$ 66,383	\$ 51,754
Public safety	83,512	56,745
Public works	171,715	129,444
Transit	13,631	4,873
Health and welfare	54,571	9,477
Culture and recreation	41,887	24,754
Economic development	-	(65)
Urban Redevelopment	10,817	5,893
Other	31,483	31,483
Total governmental	<u>\$ 473,999</u>	<u>\$ 314,358</u>

**Business-type activities:** Business-type activities increased the Parish's net assets by \$8,228. Consolidated Waterworks District No. 1 (water fund) reported an excess of revenues over expenses of \$3,928 for the year ended December 31, 2009 while the Consolidated Sewerage District (sewerage fund) reported an excess of revenues over expenses of \$4,300. Both activities are areas of concern for the Parish due to the cost of upgrades and ageing infrastructure. This cost is estimated to be in excess of \$300,000.

Key elements of the increase are as follows:

- The cost of contractual services, supplies, materials and other charges for services in the sewer fund decreased by \$4,735 or 20%. This decrease is due to higher expenses incurred in 2008 due to Hurricane Gustav repairs to sewer lift stations along with higher chemical and electrical expenses in 2008 because of significant increase in the cost of a barrel of oil.
- In addition, intergovernmental revenues increased in the sewer fund by \$2,500. A total of \$2,975 was received from FEMA for reimbursement of expenses related to Hurricane Gustav in 2009 compared to \$474 in 2008.
- Charges for services increased 6.3% from the prior year in the water fund. The increase is primarily due to an annual rate adjustment tied to the consumer price index, increased delinquent and connection fees. As the sewer usage is based on 85% of the water usage, Consolidated Sewer fund experienced a similar increase in usage revenues.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2009**

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

As noted earlier, Jefferson Parish uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

**Governmental Funds**

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

At the end of the current fiscal year, the primary government's governmental funds reported combined ending fund balances of \$540,954, a decrease of \$22,534 in comparison with the prior year. The decrease in total fund balances is primarily attributable to construction expenditures in the road and street capital improvement fund. Approximately 53% (\$284,436) of total government fund balances is considered undesignated fund balance and is available for spending at the government's discretion within the boundaries set forth by voter referendum. The remainder of the fund balance is reserved or designated for specific purposes: \$46,456 for debt service obligations, \$22,150 for subsequent year's expenditures, \$185,733 for construction and contractual commitments, \$1,352 for judges annuities, and \$827 for Federal and State advances.

**Major Funds**

Major funds are those individual funds comprising at least 10% of the assets, liabilities, revenues, or expenditures of the relevant fund category and at least 5% of the total governmental and enterprise funds combined.

The Parish reports five major governmental funds: the General Fund, the Parish's primary operating fund; the Federal and State Grant Fund, a special revenue fund; the East Bank Consolidated Fire District, a special revenue fund; the Drainage and Pump Station Capital, a capital project fund, and the Road and Street Capital Improvements, a capital project fund. Assets of these funds exceed 47% or \$362,154 of the total governmental funds' assets. The revenues reported by the major funds are approximately 43% or \$206,482 of total revenues for governmental funds and the expenditures account for \$234,293 or 38% of the total.

- The General Fund is the primary operating fund of the Parish. At the end of the current fiscal year, the unreserved General Fund Balance is \$22,685. Of this amount, \$9,202 is designated for subsequent year's expenditures. The remaining undesignated balance of \$13,483 represents 15.6% of actual expenditures and complies with the Parish's fiscal policy that the General Fund undesignated fund balance shall be maintained with at least \$10,000 of funding.

The General Fund's fund balance decreased by 7% or \$1,791 can be attributed to the decrease in sales tax of \$2,908, decrease in occupational tax of \$1,078, and an increase in expenditures for state mandated cost of \$1,396. The General Fund bears the burden of the State of Louisiana's mandated operational costs of the judicial and criminal justice systems that must be paid by the local government. Judicial and criminal justice systems expenditures reported in the General Fund totaled \$34,831 for the year ended December 31, 2009, an increase of \$1,453 over last year. The major mandates are: operational costs

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2009**

of the District Attorney's Office, the Twenty-Fourth Judicial Court System, and Prison operations. Even though certain revenues are generated to offset this cost burden, the net cost to the Parish for state mandated costs is approximately \$25,765 for 2009.

- The Federal and State Grant Special Revenue Fund reported a fund balance of only \$1,159 at the end of the current fiscal year. This total was unreserved. There was a \$191 decrease in fund balance for the year ended December 31, 2009.
- The East Bank Consolidated Fire District reported a fund balance of \$9,089 at the end of the current fiscal year. This total was unreserved and equaled 34.4% of total expenditures. Of the unreserved fund balance, \$2,420 was dedicated for subsequent year expenditures. There was a \$5,008 or 35.5% decrease in fund balance for the year ended December 31, 2009 primarily due to the transfer of \$6,182 to the Fire Capital Improvements fund for vehicles and improvements to various fire stations. The primary source of revenue is a 17.84 mill property tax that generated \$24,875 in 2009.
- The Drainage and Pump Station Capital Projects Fund reported a fund balance of \$116,863 at the end of the current fiscal year. Of this amount, \$ 50,422 is designated for subsequent year's expenditures and \$66,441 is undesignated and available for capital expenditures. The increase of \$43,631 or 60% in fund balance for the year ended December 31, 2009 is due to the issuance of \$50,000 in Special Sales Tax Revenue Bonds for neighborhood drainage improvements.
- The Road & Streets Capital Improvements Capital Projects Fund reported a fund balance of \$128,510 at the end of the current fiscal year. The unreserved, undedicated portion of this fund balance was \$67,104. There was a \$19,468 decrease in fund balance for the year ended December 31, 2009 due to the construction of new roads and major upgrades to existing roads. The majority of this fund balance will be used to complete on-going projects or projects currently in the design phase.

### **Proprietary Funds**

The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net assets of Consolidated Sewer District No. 1 were \$406,407 at December 31, 2009. Most of this fund's assets are capital assets net of related debt in the amount of \$388,194. Unrestricted net assets amount to \$3,431 with the remaining \$14,781 reserved for future capital improvements.

Total net assets of Consolidated Water District No. 1 were \$206,892 at December 31, 2009. Most of this fund's assets are capital assets net of related debt in the amount of \$167,993. Unrestricted net assets amount to \$7,429 with the remaining \$31,470 reserved for future capital improvements.

### **General Fund Budgetary Highlights**

The Parish's operating budget is prepared according to Louisiana law. During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues and expenditures. Louisiana Revised Statute 39:1311 requires that the budget be revised if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more. The original budget for the Parish's operations was adopted on November

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2009**

19, 2008 and the final revisions to the budget were adopted by the Parish Council on December 9, 2009.

A statement showing the Parish's original and final budget compared with actual operating results is provided in this CAFR on page 24. The Parish's year-end actual results were better than had been budgeted, as conservative budgetary practices are customary. Revenues are forecast conservatively and expenditures are budgeted in anticipation of all possible costs and projects.

During the year there were several budget amendments to the General Fund amounting to a net decrease of \$93 between the original and final amended budget. Following are some of the major adjustments to the General Fund:

- \$80 appropriation for JEDCO Edge.
- \$1,302 appropriation for hurricane related expenditures due to Hurricanes Gustav and Ike.
- \$830 appropriation for correctional center services.
- Decreases were made to various departmental budgets to fund the appropriations.

The General Fund actual revenues were less than projections by \$400 due to lower than expected mineral royalties and adjudicated property sales as well as reductions in State revenues due to budget constraints at that level.

General Fund expenditures were under final projections by \$2,803 primarily due to lower than anticipated personnel expenses as a result of open positions and lower expenses in property management, and inspection and code.

### **Capital Assets and Debt Administration**

#### *Capital Assets*

The Parish's investment in capital assets for its governmental and business-type activities as of December 31, 2009 amounts to \$1,620,690 (net of accumulated depreciation). This investment in capital assets includes land, buildings and plants, improvements, machinery and equipment, vehicles, and infrastructure. The total increase in capital assets for the Parish for the current year was \$63,242 or approximately 4%.

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

#### **Building Improvements and Renovations**

• Courthouse Parking Garage	\$9,259
• Estelle Playground	3,716
• East Bank Fire Station #16	3,001
• Woodmere Playground	1,806
• Marrero Community Center	1,269
• Harvey Playground Gym	1,158
• Mike Miley Playground	1,160
• Bonnabel Boat Launch	1,441

#### **Infrastructure**

• Lapalco Blvd & Bayou Segnette	\$12,360
• West Esplanade & Transcontinental	3,221

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2009**

- Wall/Belle Chasse to Lapalco 3,329
- Woodlawn Drainage 3,177

The following is the Parish's capital assets net of accumulated depreciation for the years ended December 31, 2009 and 2008 (in thousands of dollars):

	Governmental activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 58,295	\$ 58,275	\$ 13,591	\$ 13,591	\$ 71,886	\$ 71,866
Construction in progress	173,383	158,287	7,176	7,843	180,559	166,130
Buildings	191,910	183,723	15,046	15,483	206,956	199,206
Plants	-	-	157,251	153,229	157,251	153,229
Improvements other than buildings	68,849	40,304	7,324	7,736	76,173	48,040
Vehicles	14,242	14,292	4,310	3,963	18,552	18,255
Machinery & equipment	61,304	65,548	2,574	2,897	63,878	68,445
Infrastructure	496,519	490,670	348,916	341,607	845,435	832,277
<b>Total</b>	<b>\$1,064,502</b>	<b>\$1,011,099</b>	<b>\$556,188</b>	<b>\$546,349</b>	<b>\$1,620,690</b>	<b>\$1,557,448</b>

Additional information on the Parish's capital assets can be found in Note G – Capital Assets on pages 48 – 50 of this report.

*Long Term Debt*

At the end of the current fiscal year, Jefferson Parish had total bonded debt of \$529,708 and other debt of \$72,584 for a total long-term debt balance of \$602,292. The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2009 (in thousands of dollars):

	BEGINNING OF YEAR	ADDITIONS	REDUCTIONS	BALANCE AT YEAR END	DUE WITHIN ONE YEAR
<b>Governmental Activities:</b>					
Bonds	\$ 342,571	\$ 159,290	\$ 126,891	\$ 374,970	\$ 26,842
Certificates of Indebtedness	4,850	-	1,020	3,830	1,060
Loan Programs	147,064	66,950	67,675	146,339	2,699
Bond Premium	10,914	3,171	743	13,342	-
Capital Leases	4,421	-	244	4,177	262
Compensated Absences	23,203	7,600	7,711	23,092	1,161
Landfill Postclosure Costs	15,002	784	-	15,786	-
Net Pension Obligation	1,524	-	461	1,063	-
Net Post-Employment Obligation	8,496	5,007	-	13,503	-
Pension Payable - Judges Annuities	1,457	164	-	1,621	-
<b>Total governmental activities</b>	<b>\$ 559,502</b>	<b>\$ 242,966</b>	<b>\$ 204,745</b>	<b>\$ 597,723</b>	<b>\$ 32,024</b>
<b>Business-type Activities:</b>					
Loan Programs	\$ 4,569	\$ -	\$ -	\$ 4,569	\$ -
<b>Total business type activities</b>	<b>\$ 4,569</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,569</b>	<b>\$ -</b>

The total debt increased \$38,221 or 6.78% from the prior year. Discussed below are some of the significant long term debt transactions for the year ended December 31, 2009.

- In March of 2009, the Parish issued \$50,000 of Special Sales Tax Revenue Bonds for neighborhood drainage improvements.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2009**

- The Parish issued \$109,290 of Special Sales Tax Revenue Refunding Bonds – Series 2009-B for the purpose of redeeming \$98,340 aggregate principal amount of the floating rate Special Sales Tax Revenue Refunding Bonds Series 2007. Due to the downgrading of the bond insurance company, the rates on the 2007 issue increased significantly and were at a rate that was unacceptable to the Parish. The transaction resulted in the recognition of an accounting loss of \$7,265.
- The Parish refunded the LCDA 1999, 2000, 2006, and 2007 series loans with the 2009 series in the amount of \$63,850. The refunding reduced the debt service payments over the next 22 years by \$70.
- The Parish issued \$3,100 for partial funding of the Jefferson Performing Arts Center.

State statutes limit the amount of general obligation debt a government entity may issue for any one purpose to 10% of its total assessed valuation. The current debt limitation for Jefferson Parish is \$397,054 which is significantly in excess of the Parish's current general obligation debt.

Jefferson Parish maintains an "A+" rating from Standard and Poor's, "AAA" from Fitch Ratings and A1 from Moody's Investors evidencing Jefferson Parish's sound fiscal policies.

Additional information on the Parish's long term debt can be found in Note H – Long Term Debt on pages 50 – 58 of this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

### **Economic Factors**

The unemployment rate for Jefferson Parish is currently 6.5% which is an increase from the rate of 4.8% a year ago. This rate compares favorably to the state's rate of 6.8% and to the national rate of 9.3%.

Due to the uncertainties in the economy and the current nationwide recession, 2010 sales taxes were budgeted at the same levels as in 2009.

### **2010's Budget**

The Parish's elected and appointed officials considered many factors when preparing and adopting the 2010 budget. The Parish continues to focus on quality of life and safety issues as part of its overall mission. Updates and continued development to the Parish's emergency plan for disasters and hurricane preparation are paramount. Infrastructure improvements are an expensive commodity but necessary addition to the Parish's budget.

The Annual Budget was adopted by the Parish Council on December 9, 2009 with parishwide revenues of \$540,766 and parishwide expenditures of \$549,685. The Parish continued with its fiscal policy of conservative revenue projections. The proposed shortfall will be adequately supported by fund balance. While sales tax collections showed an increase during the rebuilding phase after Hurricane Katrina, the possibility of long term increases is uncertain. Sales tax collections over the last two years have steadily decreased but still remain above collections pre-Katrina. Therefore, as sales tax serves as a major revenue source for the General Fund and two special revenue funds of the Parish, a conservative budget approach was used with the

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2009**

assumption of 0% growth over the 2009 adopted budget. Property taxes were projected at 2% growth over the 2009 amended.

On the expenditure side, per Jefferson Parish budget practices, expenditures are budgeted in anticipation of all possible costs and projects. However, departments were asked to budget within their current revenues where reasonably possible to reduce the impact to the department's available fund balance.

As the Parish moves forward into 2010, the administration has taken steps to offset the effects of reduced Federal, State, and sales tax revenues. On April 1, 2010 a parish wide hiring freeze was implemented and only those positions deemed essential and vital will be granted approval to be filled. Departments are reevaluating their budgets for opportunities to reduce spending while maintaining the same level of services. All costs, from personnel to contractual are being evaluated in order to present a balanced 2011 operating budget.

**CONTACTING THE PARISH'S FINANCIAL MANAGEMENT**

While this CAFR is designed to provide a full and complete disclosure of the financial condition and operations of the Parish, citizens groups, taxpayers, other parish officials, investors or creditors may need further details. To obtain such details, please contact the Jefferson Parish Finance Director's Office, General Government Building, Suite 4200, Gretna, Louisiana, 70053, or by calling (504) 364-2767 during regular office hours, Monday through Friday, 8:30 a.m. to 4:30 p.m., Central Standard (Daylight) Time.

**BASIC FINANCIAL  
STATEMENTS**

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET ASSETS

December 31, 2009  
(In thousands of dollars)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ 1,658	\$ 1,986	\$ 3,644	\$ 26,461
Investments	150,152	15,044	165,196	97,763
Share of pooled assets	423,936	841	424,777	-
Receivables, net of allowances for estimated uncollectibles:				
Interest	166	-	166	997
Ad valorem tax	149,159	13,518	162,677	-
Accounts	4,925	8,716	13,641	79,480
Notes	-	-	-	8,131
Intergovernmental	70,424	7	70,431	508
Other	-	1	1	5,678
Inventories	2,543	7,324	9,867	12,324
Prepaid items	-	-	-	13,349
Deferred charges	9,225	-	9,225	-
<b>Restricted assets:</b>				
Cash and cash equivalents	-	684	684	-
Investments	-	-	-	280,246
Share of pooled assets	-	44,868	44,868	-
Receivables	-	6,129	6,129	-
<b>Total current assets</b>	<b>812,187</b>	<b>99,118</b>	<b>911,305</b>	<b>524,937</b>
<b>Noncurrent assets:</b>				
<b>Restricted assets:</b>				
Deposits and other assets	8,012	-	8,012	11,580
Deferred charges	-	-	-	15,098
Mortgage loans receivable	-	-	-	209,250
Capital assets not being depreciated	231,677	20,767	252,444	-
Capital assets being depreciated, net	832,825	535,421	1,368,246	376,867
<b>Total noncurrent assets</b>	<b>1,072,514</b>	<b>556,188</b>	<b>1,628,702</b>	<b>612,795</b>
<b>TOTAL ASSETS</b>	<b>1,884,701</b>	<b>655,306</b>	<b>2,540,007</b>	<b>1,137,732</b>
<b>LIABILITIES</b>				
<b>Current liabilities:</b>				
Accounts and contracts payable	31,547	3,283	34,830	23,037
Claims and judgments payable	5,971	-	5,971	-
Contracts and retainages payable	-	579	579	-
Due from other funds	2	-	2	-
Intergovernmental payable	281	-	281	-
Current portion of long term debt	32,024	-	32,024	9,992
Deposits	191	-	191	-
Accrued salaries payable	4,332	-	4,332	-
Accrued interest payable	1,985	-	1,985	1,669
Other payables and accruals	3,572	5,441	9,013	56,063
Unearned revenue	180,143	8,970	189,113	427
<b>Payable from restricted assets:</b>				
Accounts payable	-	414	414	-
Accrued interest payable	-	-	-	5,489
Unearned revenue	-	10,682	10,682	-
<b>Total current liabilities</b>	<b>260,048</b>	<b>29,369</b>	<b>289,417</b>	<b>96,677</b>
<b>Noncurrent liabilities:</b>				
Customers' deposits	-	8,069	8,069	-
Due in more than one year	587,293	4,569	591,862	627,050
<b>Total noncurrent liabilities</b>	<b>587,293</b>	<b>12,638</b>	<b>599,931</b>	<b>627,050</b>
<b>TOTAL LIABILITIES</b>	<b>847,341</b>	<b>42,007</b>	<b>889,348</b>	<b>723,727</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	539,284	556,188	1,095,472	104,371
<b>Restricted for:</b>				
Construction	-	46,251	46,251	-
Debt service	46,456	-	46,456	54,645
Advances	827	-	827	-
Judges annuities	1,352	-	1,352	-
Urban redevelopment and housing	-	-	-	10,648
<b>Unrestricted</b>	<b>449,441</b>	<b>10,860</b>	<b>460,301</b>	<b>244,341</b>
<b>Total net assets</b>	<b>\$ 1,037,360</b>	<b>\$ 613,299</b>	<b>\$ 1,650,659</b>	<b>\$ 414,005</b>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2009

(in thousands of dollars)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-type Activities		
						Total		
<b>Primary government</b>								
<b>Governmental activities</b>								
General government	\$ 66,383	\$ 13,514	\$ 777	\$ 338	\$ (51,754)	\$ (51,754)	\$	
Public safety	83,512	19,895	5,170	1,702	(56,745)	(56,745)		
Public works	171,715	16,969	7,335	17,967	(129,444)	(129,444)		
Transit	13,631	2,633	360	5,765	(4,873)	(4,873)		
Health and welfare	54,571	4,185	40,809	-	(9,477)	(9,477)		
Culture and recreation	41,887	4,366	1,645	11,122	(24,754)	(24,754)		
Economic development		-	65	-	65	65		
Urban redevelopment and housing	10,817	-	4,924	-	(5,893)	(5,893)		
Interest on long-term debt	31,483	-	-	-	(31,483)	(31,483)		
Total governmental activities	<u>473,999</u>	<u>61,562</u>	<u>61,185</u>	<u>36,894</u>	<u>(314,358)</u>	<u>(314,358)</u>		
<b>Business-type activities</b>								
Water	35,489	26,701	-	1,096	-	(7,672)	(7,672)	
Sewer	42,797	18,899	-	3,486	-	(20,412)	(20,412)	
Total business-type activities	<u>78,286</u>	<u>45,600</u>	<u>-</u>	<u>4,582</u>	<u>-</u>	<u>(28,084)</u>	<u>(28,084)</u>	
Total primary government	<u>\$ 552,265</u>	<u>\$ 107,162</u>	<u>\$ 61,185</u>	<u>\$ 41,476</u>	<u>(314,358)</u>	<u>(28,084)</u>	<u>(342,442)</u>	
<b>Component units</b>								
JEDCO	3,456	371	-	8,563			5,478	
Jefferson Facilities, Inc	777	413	-	-			(384)	
Jefferson Redevelopment, Inc	248	-	-	-			(248)	
Jefferson Parish Finance Authority	13,954	-	-	-			(13,954)	
Hospital District No. 1	249,363	233,896	-	-			(15,467)	
Hospital District No. 2	366,770	348,487	-	-			(18,283)	
Total component units	<u>\$ 634,568</u>	<u>\$ 583,167</u>	<u>\$ -</u>	<u>\$ 8,563</u>			<u>(42,838)</u>	
<b>General revenues</b>								
<b>Taxes</b>								
Ad valorem					151,016	18,611	169,627	-
Alcoholic beverage					270	-	270	-
Chain store					219	-	219	-
Franchise fees					4,180	-	4,180	-
Sales					129,005	800	129,805	-
Hotel/Motel					2,552	-	2,552	-
Auto Rental					223	-	223	-
Severance					908	-	908	-
Unrestricted investment earnings					5,820	517	6,337	15,072
Miscellaneous					34,464	1,107	35,571	29,480
Transfers					(15,277)	15,277	-	-
Total general revenues and transfers					<u>313,380</u>	<u>36,312</u>	<u>349,692</u>	<u>44,532</u>
Change in net assets					(978)	8,228	7,250	1,694
Net assets - beginning, as restated					<u>1,038,338</u>	<u>605,071</u>	<u>1,643,409</u>	<u>412,311</u>
Net assets - ending					<u>\$ 1,037,360</u>	<u>\$ 613,299</u>	<u>\$ 1,650,659</u>	<u>\$ 414,005</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2009  
(In thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Street Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
<b>Assets</b>							
Cash and cash equivalents	\$ 68	\$ -	\$ -	\$ 689	\$ 1	\$ 890	\$ 1,658
Investments	-	-	-	46,822	77,400	16,837	140,859
Share of pooled assets	14,523	7,698	9,253	70,265	54,606	238,829	395,174
Receivables, net of allowances for estimated uncollectibles	-	-	-	-	166	-	166
Interest	-	-	-	-	-	-	-
Ad valorem tax	3,986	-	25,865	-	-	119,308	149,159
Accounts	742	-	-	-	-	4,183	4,925
Intergovernmental	13,672	21,374	19	13,520	323	21,516	70,424
Inventories	-	-	-	-	-	1,253	1,253
Deposits and other assets	1,352	-	-	-	-	-	1,352
<b>TOTAL ASSETS</b>	<b>\$ 34,343</b>	<b>\$ 29,072</b>	<b>\$ 35,137</b>	<b>\$ 131,106</b>	<b>\$ 132,496</b>	<b>\$ 402,816</b>	<b>\$ 764,970</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Liabilities</b>							
Accounts and contracts payable	\$ 2,613	\$ 1,491	\$ 124	\$ 3,149	\$ 3,986	\$ 19,462	\$ 30,825
Intergovernmental payable	6	141	-	2	-	132	281
Due to other funds	-	8,808	-	-	-	465	9,073
Deposits	191	-	-	-	-	-	191
Other payables and accruals	3,503	-	-	-	-	-	3,503
Unearned revenue	3,993	17,673	25,924	11,092	-	121,461	180,143
<b>TOTAL LIABILITIES</b>	<b>10,306</b>	<b>27,913</b>	<b>26,048</b>	<b>14,243</b>	<b>3,986</b>	<b>141,520</b>	<b>224,016</b>
<b>Fund balance</b>							
<b>Reserved for:</b>							
Judges annuities	1,352	-	-	-	-	-	1,352
Debt service	-	-	-	-	-	46,456	46,456
Advances	-	827	-	-	-	-	827
<b>Unreserved</b>							
<b>Designated for:</b>							
<b>Subsequent year expenditures</b>							
General fund	9,202	-	-	-	-	-	9,202
Special revenue funds	-	-	2,420	-	-	10,528	12,948
Capital projects funds	-	-	-	50,422	61,406	73,905	185,733
<b>Undesignated, reported in:</b>							
General fund	13,483	-	-	-	-	-	13,483
Special revenue funds	-	332	6,669	-	-	70,534	77,535
Capital projects funds	-	-	-	66,441	67,104	59,873	193,418
<b>TOTAL FUND BALANCE</b>	<b>24,037</b>	<b>1,159</b>	<b>9,089</b>	<b>116,863</b>	<b>128,510</b>	<b>261,296</b>	<b>540,954</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 34,343</b>	<b>\$ 29,072</b>	<b>\$ 35,137</b>	<b>\$ 131,106</b>	<b>\$ 132,496</b>	<b>\$ 402,816</b>	<b>\$ 764,970</b>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET ASSETS**

**December 31, 2009**  
(in thousands of dollars)

Amounts reported for governmental funds in the statement of net assets are different because:	<u>Primary Government</u>
Total Fund Balances at December 31, 2009 - Governmental Funds	\$ 540,954
Capital Assets net of accumulated depreciation at December 31, 2009	1,062,528
Other assets not available as current resources	8,646
Internal Service Funds Assets and Liabilities	22,955
Long term liabilities at December 31, 2009:	
Bonds payable (net of premiums and discounts)	(388,312)
Loans payable	(146,339)
Certificates of indebtedness payable	(3,830)
Capital lease obligations	(4,177)
Compensated absences payable	(23,092)
Judges annuities payable	(1,621)
Landfill postclosure costs	(15,786)
Net pension costs	(1,063)
Net post-employment benefit obligation	(13,503)
Total long term liabilities	<u>(597,723)</u>
Total Net Assets at December 31, 2009 - Governmental Funds	\$ <u>1,037,360</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2009  
(in thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Street Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>							
Taxes	\$ 38,145	\$ -	\$ 24,876	\$ 16,590	\$ 1,689	\$ 207,074	\$ 288,374
Licenses and permits	13,514	-	-	-	-	287	13,781
Intergovernmental	3,229	53,047	766	6,484	10,062	24,300	97,888
Charges for services	11,894	-	238	-	-	38,885	51,017
Fines and forfeitures	7,351	-	-	-	-	1,307	8,658
Interest income	582	-	142	616	1,212	2,194	4,746
Miscellaneous	5,120	4,840	18	-	6,067	3,987	20,032
<b>TOTAL REVENUES</b>	<b>79,835</b>	<b>57,887</b>	<b>26,040</b>	<b>23,690</b>	<b>19,030</b>	<b>278,014</b>	<b>484,496</b>
<b>Expenditures</b>							
<b>Current</b>							
General government	39,644	-	-	-	-	-	39,644
Public safety	21,475	849	26,427	-	-	32,854	81,605
Public works	-	20	-	-	-	93,074	93,094
Transit	-	499	-	-	-	12,482	12,981
Health and welfare	3,172	40,853	-	-	-	10,237	54,262
Culture and recreation	3,312	431	-	-	-	34,869	38,412
Urban redevelopment and housing	1,803	7,960	-	-	-	1,039	10,802
Intergovernmental	16,646	-	-	-	-	-	16,646
<b>Debt service</b>							
Principal	-	-	-	-	-	33,511	33,511
Interest and other charges	-	-	-	-	-	31,507	31,507
Capital outlay	368	3,155	32	32,294	35,353	89,554	160,758
<b>TOTAL EXPENDITURES</b>	<b>86,420</b>	<b>53,767</b>	<b>26,459</b>	<b>32,294</b>	<b>35,353</b>	<b>338,927</b>	<b>573,220</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(6,585)</b>	<b>4,120</b>	<b>(419)</b>	<b>(8,604)</b>	<b>(16,323)</b>	<b>(60,913)</b>	<b>(88,724)</b>
<b>Other financing sources (uses)</b>							
Transfers in	5,534	357	1,593	2,238	4,759	53,431	67,912
Transfers out	(740)	(4,668)	(6,182)	(3)	(7,904)	(47,846)	(67,343)
Issuance of long term debt	-	-	-	50,000	-	176,240	226,240
Premium on long term debt	-	-	-	-	-	3,171	3,171
Payment for current refunding of debt	-	-	-	-	-	(63,751)	(63,751)
Payment to refund bond escrow agent	-	-	-	-	-	(100,039)	(100,039)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>4,794</b>	<b>(4,311)</b>	<b>(4,589)</b>	<b>52,235</b>	<b>(3,145)</b>	<b>21,206</b>	<b>66,190</b>
<b>Net change in fund balances</b>	<b>(1,791)</b>	<b>(191)</b>	<b>(5,008)</b>	<b>43,631</b>	<b>(19,468)</b>	<b>(39,707)</b>	<b>(22,534)</b>
<b>Fund balance</b>							
Beginning of year, as restated	25,828	1,350	14,097	73,232	147,978	301,003	563,488
<b>END OF YEAR</b>	<b>\$ 24,037</b>	<b>\$ 1,159</b>	<b>\$ 9,089</b>	<b>\$ 116,863</b>	<b>\$ 128,510</b>	<b>\$ 261,296</b>	<b>\$ 540,954</b>

The accompanying notes are an integral part of these statements.

**JEFFERSON PARISH, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

**For the Year Ended December 31, 2009**  
(in thousands of dollars)

Amounts reported for governmental activities in the statement of activities are different because:		<u>Primary Government</u>
Net change in fund balances - total governmental funds		\$ (22,534)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:</p>		
	Capital outlays	144,847
	Depreciation expense	<u>(78,653)</u>
		68,194
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations)		(15,133)
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal consumes current financial resources. Neither transaction, however, has any effect on net assets. Governmental funds also report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</p>		
<p>The following itemizes the differences in the treatment of long-term debt and related items:</p>		
	Proceeds from long term debt	(229,411)
	Principal and interest payments	31,796
	Payment for current refunding of debt	63,751
	Payment to refunding bond escrow agent	100,039
	Decrease in pension obligation	461
	Increase in post-employment benefits obligation	(5,007)
	Capital lease payments	244
	Increase in judges annuities	(164)
	Decrease in compensated absences payable	111
	Increase in landfill postclosure costs	<u>(784)</u>
		(38,964)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		1,172
Internal service funds are used by management to charge the cost of fleet maintenance, telephone, electronic information systems, engineering, environmental and water quality, public works administration and self insurance to individual funds.		795
The net revenue of certain activities of internal service funds is reported with governmental activities.		<u>5,492</u>
Change in net assets of governmental activities.		\$ <u>(978)</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)

Year Ended December 31, 2009  
(in thousands of dollars)

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 37,770	\$ 38,141	\$ 38,145	\$ 4
Licenses and permits	12,945	13,447	13,514	67
Intergovernmental	2,862	3,417	3,229	(188)
Charges for services	11,103	11,840	11,894	54
Fines and forfeitures	8,730	7,447	7,351	(96)
Interest income	1,070	404	485	81
Miscellaneous	3,367	5,635	5,312	(323)
<b>TOTAL REVENUES</b>	<b>77,847</b>	<b>80,331</b>	<b>79,930</b>	<b>(401)</b>
<b>Expenditures</b>				
Current				
General government	40,929	41,100	39,455	1,645
Public safety	21,565	22,288	21,841	447
Health and welfare	3,625	3,372	3,172	200
Culture and recreation	4,306	3,388	3,313	75
Urban development and housing	1,523	1,603	1,603	-
Debt service	-	-	-	-
Capital outlay	262	397	371	26
Intergovernmental	17,104	17,072	16,862	410
<b>TOTAL EXPENDITURES</b>	<b>89,314</b>	<b>89,220</b>	<b>86,417</b>	<b>2,803</b>
Excess (deficiency) of revenues over (under) expenditures	(11,467)	(8,889)	(6,487)	(3,204)
<b>Other financing sources (uses)</b>				
Transfers in	3,521	5,534	5,534	-
Transfers out	(627)	(745)	(741)	4
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,894</b>	<b>4,789</b>	<b>4,793</b>	<b>4</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>(8,573)</b>	<b>(4,100)</b>	<b>(1,694)</b>	<b>2,406</b>
<b>Fund balance</b>				
Beginning of year	26,089	26,089	26,089	-
<b>END OF YEAR</b>	<b>\$ 17,516</b>	<b>\$ 21,989</b>	<b>\$ 24,395</b>	<b>\$ 2,406</b>

The accompanying notes are an integral part of this statement

**JEFFERSON PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)**

Year Ended December 31, 2009  
(in thousands of dollars)

	<b>FEDERAL AND STATE GRANTS</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL ON BUDGETARY BASIS</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>Revenues</b>				
Intergovernmental	\$ 26,642	\$ 92,369	\$ 60,293	\$ (32,076)
Miscellaneous	334	4,239	4,502	263
<b>TOTAL REVENUES</b>	<b>26,976</b>	<b>96,608</b>	<b>64,795</b>	<b>(31,813)</b>
<b>Expenditures</b>				
Current	27,318	96,949	51,175	45,774
Capital outlay	0	5,484	3,151	2,333
<b>TOTAL EXPENDITURES</b>	<b>27,318</b>	<b>102,433</b>	<b>54,326</b>	<b>48,107</b>
Excess (deficiency) of revenues over (under) expenditures	(342)	(5,825)	10,469	16,294
<b>Other financing sources (uses)</b>				
Transfers in	756	756	539	(217)
Transfers out	(414)	(414)	(4,817)	(4,403)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>342</b>	<b>342</b>	<b>(4,278)</b>	<b>(4,620)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>0</b>	<b>(5,483)</b>	<b>6,191</b>	<b>11,674</b>
<b>Fund balance</b>				
Beginning of year	(6,989)	(6,989)	(6,989)	0
<b>END OF YEAR</b>	<b>\$ (6,989)</b>	<b>\$ (12,472)</b>	<b>\$ (798)</b>	<b>\$ 11,674</b>

The accompanying notes are an integral part of this statement

**JEFFERSON PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)**

**Year Ended December 31, 2009**  
(in thousands of dollars)

**EAST BANK CONSOLIDATED FIRE DISTRICT**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 24,942	\$ 24,909	\$ 24,876	\$ (33)
Intergovernmental	755	765	765	-
Charges for services	226	241	238	(3)
Interest income	800	191	142	(49)
Miscellaneous	120	30	18	(12)
<b>TOTAL REVENUES</b>	<b>26,843</b>	<b>26,136</b>	<b>26,039</b>	<b>(97)</b>
<b>Expenditures</b>				
Current	27,847	27,245	26,446	799
Capital outlay	767	610	32	578
<b>TOTAL EXPENDITURES</b>	<b>28,614</b>	<b>27,855</b>	<b>26,478</b>	<b>1,377</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,771)</b>	<b>(1,719)</b>	<b>(439)</b>	<b>1,280</b>
<b>Other financing sources (uses)</b>				
Transfers in	1,228	1,593	1,593	-
Transfers out	(6,000)	(6,182)	(6,182)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,772)</b>	<b>(4,589)</b>	<b>(4,589)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(6,543)</b>	<b>(6,308)</b>	<b>(5,028)</b>	<b>1,280</b>
<b>Fund balance</b>				
Beginning of year	14,130	14,130	14,130	-
<b>END OF YEAR</b>	<b>\$ 7,587</b>	<b>\$ 7,822</b>	<b>\$ 9,102</b>	<b>\$ 1,280</b>

The accompanying notes are an integral part of this statement

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS

December 31, 2009  
(in thousands of dollars)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Water District No. 1	Total	
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ -	\$ 1,986	\$ 1,986	\$ -
Investments	-	15,044	15,044	9,293
Share of pooled assets	841	-	841	28,762
Receivables, net of allowances for estimated uncollectibles:				
Ad valorem tax	8,953	4,565	13,518	-
Accounts	4,708	4,008	8,716	-
Intergovernmental	7	-	7	-
Other	-	1	1	-
Due from other funds	-	-	-	9,072
Inventories	3,163	4,161	7,324	1,290
<b>Restricted assets:</b>				
Cash and cash equivalents	-	684	684	-
Investments	-	-	-	-
Share of pooled assets	15,180	29,688	44,868	-
Receivables	15	6,114	6,129	-
<b>Total current assets</b>	<b>32,867</b>	<b>66,251</b>	<b>99,118</b>	<b>48,417</b>
<b>Noncurrent assets:</b>				
<b>Restricted assets:</b>				
Deposits	-	-	-	853
Capital assets not being depreciated	12,233	8,534	20,767	-
Capital assets being depreciated, net	375,962	159,459	535,421	1,974
<b>Total noncurrent assets</b>	<b>388,195</b>	<b>167,993</b>	<b>556,188</b>	<b>2,827</b>
<b>TOTAL ASSETS</b>	<b>421,062</b>	<b>234,244</b>	<b>655,306</b>	<b>51,244</b>
<b>LIABILITIES</b>				
<b>Current liabilities:</b>				
Accounts payable	913	2,370	3,283	722
Claims and judgments payable	-	-	-	5,971
Due to other funds	-	-	-	2
Retainage payable	-	579	579	-
Intergovernmental payable	-	1,114	1,114	-
Sales tax payable	-	16	16	-
Accrued payroll expenses	1,927	2,384	4,311	-
Unearned revenue	8,970	-	8,970	-
<b>Payable from restricted assets:</b>				
Accounts payable	414	-	414	-
Unearned revenue	-	10,682	10,682	-
<b>Total current liabilities</b>	<b>12,224</b>	<b>17,145</b>	<b>29,369</b>	<b>6,695</b>
<b>Noncurrent liabilities:</b>				
<b>Payable from restricted assets:</b>				
Claims and judgments payable	-	-	-	21,594
Customers' deposits	-	8,069	8,069	-
Loan program	2,431	2,138	4,569	-
<b>Total noncurrent liabilities from restricted assets</b>	<b>2,431</b>	<b>10,207</b>	<b>12,638</b>	<b>21,594</b>
<b>TOTAL LIABILITIES</b>	<b>14,655</b>	<b>27,352</b>	<b>42,007</b>	<b>28,289</b>
<b>NET ASSETS</b>				
Invested in capital assets	388,195	167,993	556,188	1,974
Restricted for construction	14,781	31,470	46,251	-
Restricted for claims liability	-	-	-	9,898
Unrestricted	3,431	7,429	10,860	11,083
<b>Total net assets</b>	<b>\$ 406,407</b>	<b>\$ 206,892</b>	<b>\$ 613,299</b>	<b>\$ 22,955</b>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
(In thousands of dollars)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Water District No. 1	Total	
<b>OPERATING REVENUES</b>				
Charges for sales and services	\$ 18,899	\$ 26,701	\$ 45,600	\$ 27,235
Premiums	-	-	-	15,012
<b>Total operating revenues</b>	<b>18,899</b>	<b>26,701</b>	<b>45,600</b>	<b>42,247</b>
<b>OPERATING EXPENSES</b>				
Personnel services	10,785	13,831	24,616	15,726
Contractual services, supplies, materials, and other	18,977	13,954	32,931	15,177
Depreciation and amortization	12,998	7,679	20,677	514
Claims	-	-	-	5,339
<b>Total operating expenses</b>	<b>42,760</b>	<b>35,464</b>	<b>78,224</b>	<b>36,756</b>
<b>Operating income/(loss)</b>	<b>(23,861)</b>	<b>(8,763)</b>	<b>(32,624)</b>	<b>5,491</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Taxes	9,281	10,130	19,411	-
State revenue sharing	226	478	704	-
Intergovernmental revenues	2,975	618	3,593	193
Interest income	133	384	517	331
Construction sewer availability fees	285	-	285	544
Gain (loss) on transfer of capital assets	(37)	(5)	(42)	-
Other	19	1,088	1,107	-
<b>Total nonoperating revenues (expenses)</b>	<b>12,882</b>	<b>12,693</b>	<b>25,575</b>	<b>1,068</b>
<b>Income (loss) before contributions and transfers</b>	<b>(10,979)</b>	<b>3,930</b>	<b>(7,049)</b>	<b>6,559</b>
<b>CAPITAL CONTRIBUTIONS</b>				
Capital assets	15,106	-	15,106	469
<b>Total capital contributions</b>	<b>15,106</b>	<b>-</b>	<b>15,106</b>	<b>469</b>
Transfers in	176	-	176	270
Transfers out	(3)	(2)	(5)	(1,011)
<b>Change in net assets</b>	<b>4,300</b>	<b>3,928</b>	<b>8,228</b>	<b>6,287</b>
<b>Total net assets - beginning of year</b>	<b>402,107</b>	<b>202,964</b>	<b>605,071</b>	<b>18,868</b>
<b>Total net assets - end of year</b>	<b>\$ 406,407</b>	<b>\$ 206,892</b>	<b>\$ 613,299</b>	<b>\$ 22,955</b>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the Year Ended December 31, 2009  
(In thousands of dollars)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 18,974	\$ 26,843	\$ 45,817	\$ 33,842
Payments to suppliers	(22,714)	(14,858)	(37,572)	(15,753)
Payments to employees	(10,715)	(13,748)	(24,463)	(15,726)
Payments from claim settlements	-	-	-	(5,226)
Other revenue sources	-	1,088	1,088	-
Net cash provided by (used in) operating activities	(14,455)	(675)	(15,130)	(2,863)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Taxes from millage	9,282	842	10,124	-
Loan Programs	-	-	-	-
State revenue sharing	226	478	704	-
Intergovernmental revenues	2,975	618	3,593	193
Transfers to other funds	(3)	(2)	(5)	(1,011)
Transfers from other funds	176	-	176	270
Net cash provided by (used in) noncapital financing activities	12,856	1,936	14,592	(548)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Taxes from millage	-	9,312	9,312	-
Purchases of capital assets	-	(581)	(581)	(386)
Acquisition and construction of capital assets	(1,295)	(12,995)	(14,290)	-
Construction sewer availability fees	285	-	285	-
Proceeds from sales of capital assets	-	-	-	90
Net cash provided by (used in) capital and related financing activities	(1,010)	(4,244)	(5,254)	(296)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from sales and maturities of investments	-	30,216	30,216	5,469
Purchase of investments	-	(30,333)	(30,333)	(9,317)
Interest and dividends received	134	385	519	331
Net cash provided by (used in) investing activities	134	268	402	(3,517)
Net increase (decrease) in cash and cash equivalents	(2,675)	(2,715)	(5,390)	(7,224)
Cash and cash equivalents, January 1, 2009	18,696	35,073	53,769	35,986
Cash and cash equivalents, December 31, 2009	\$ 16,021	\$ 32,358	\$ 48,379	\$ 28,762
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss)	(23,882)	(8,763)	(32,625)	5,491
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation expense	12,998	7,679	20,677	514
Other revenue sources	-	1,088	1,088	-
Miscellaneous nonoperating revenue	-	-	-	455
(Increase) decrease in accounts receivable	(393)	(43)	(436)	211
(Increase) decrease in intergovernmental receivables	468	(18)	450	-
(Increase) decrease in due from other funds	-	-	-	(9,071)
(Increase) decrease in inventories	(115)	147	32	(167)
(Increase) in customer deposits	-	207	207	-
Increase (decrease) in accounts payable	(3,821)	(1,050)	(4,671)	(409)
Increase (decrease) in claims and judgements payable	-	-	-	113
Increase (decrease) in accrued payroll expenses	70	83	153	-
Increase (decrease) in due to other funds	-	(4)	(4)	-
Total adjustments	9,407	8,089	17,496	(6,354)
Net cash provided by (used in) operating activities	\$ (14,455)	\$ (674)	\$ (15,129)	\$ (2,863)
Noncash investing, capital, and financing activities:				
Capital asset trade-ins	37	5	42	-
Acquisitions of property, plant, and equipment through capital contributions	15,106	-	15,106	469

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**

**December 31, 2009**  
(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund*	Agency Funds
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 84	\$ -
Investments		
Common stocks	15,414	-
Mutual funds - common stock equities	2,662	-
Mutual funds - money market/cash reserve	905	-
Corporate bonds	3,492	-
US Treasury obligations	1,548	-
US Government agencies	3,575	-
Exchange traded funds	446	-
Share of pooled assets	-	6,226
Receivables		
Interest	122	-
Intergovernmental	-	1,331
Contributions	83	-
Other	18	-
Capital assets (net of accumulated depreciation)	5	-
<b>TOTAL ASSETS</b>	<b>28,354</b>	<b>7,557</b>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	69	76
Intergovernmental payable	-	1,121
Other payables and accruals	43	6,360
<b>TOTAL LIABILITIES</b>	<b>112</b>	<b>7,557</b>
<b>NET ASSETS</b>		
Held in trust for pension benefits	<b>28,242</b>	-
 Total net assets	 <b>\$ 28,242</b>	 <b>\$ -</b>

**\*Audited by other auditors**

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**

**For the Year Ended December 31, 2009**  
(in thousands of dollars)

	<u>Employees' Retirement System Pension Trust Fund*</u>
<b>ADDITIONS</b>	
Contributions:	
Employer	\$ 2,211
Plan members	51
Total contributions	<u>2,262</u>
Investment earnings:	
Interest	404
Dividends	302
Net increase in the fair value of investments	<u>3,641</u>
Total investment earnings	<u>4,347</u>
Less investment expense	(84)
Net investment earnings	<u>4,263</u>
Total additions	<u>6,525</u>
<b>DEDUCTIONS</b>	
Benefits	2,511
Refunds and withdrawals	39
Administrative expense	241
Total deductions	<u>2,791</u>
Change in net assets	3,734
Net assets - beginning	<u>24,508</u>
Net assets - ending	<u>\$ 28,242</u>

**\*Audited by other auditors**

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**COMPONENT UNITS\***  
**COMBINING STATEMENT OF NET ASSETS**

December 31, 2009  
(In thousands of dollars)

GOVERNMENTAL FUND TYPE	PROPRIETARY FUND TYPES							TOTAL
	JEDCO*	JEFFERSON FACILITIES, INC.*	JEFFERSON REDEVELOPMENT, INC.*	JEFFERSON PARISH FINANCE AUTHORITY*	HOSPITAL DISTRICT NO. 1*	HOSPITAL DISTRICT NO. 2*	TOTAL	
<b>ASSETS AND OTHER DEBITS</b>								
Current Assets								
Cash and cash equivalents	\$ 2,428	\$ 177	\$ -	\$ 4,055	\$ 12,468	\$ 7,333	\$ 24,033	\$ 26,461
Investments	1,116	-	-	40,028	-	56,619	96,847	97,763
Receivables, net of allowances for estimated uncollectibles	-	-	-	-	-	-	-	-
Interest	-	-	-	997	-	-	-	997
Accounts	-	13	-	-	42,220	37,247	-	79,480
Notes	8,131	-	-	-	-	-	-	8,131
Intergovernmental	508	-	-	-	-	-	-	508
Other	909	-	-	-	2,838	1,931	4,769	5,678
Inventories	-	-	-	-	4,789	7,535	12,324	12,324
Prepaid items	20	-	-	-	6,424	6,905	13,329	13,349
Total current assets	13,112	190	-	45,080	68,739	117,570	231,579	244,691
Restricted assets	-	-	-	-	125,878	154,568	280,246	280,246
Investments	-	-	-	-	-	-	-	-
Total restricted assets	-	-	-	-	125,878	154,568	280,246	280,246
Bond issuance costs, net	-	-	-	4,476	8,337	2,285	15,098	15,098
Mortgage loans receivable	-	-	-	209,250	-	-	209,250	209,250
Capital assets[net]	8,702	-	7,510	-	149,791	210,864	368,165	376,867
Other assets	-	-	-	-	5,676	5,904	11,580	11,580
<b>TOTAL ASSETS</b>	<b>\$ 21,814</b>	<b>\$ 190</b>	<b>\$ 7,510</b>	<b>\$ 258,806</b>	<b>\$ 358,221</b>	<b>\$ 491,191</b>	<b>\$ 1,115,918</b>	<b>\$ 1,137,732</b>

\* Audited by other auditors

The accompanying notes are an integral part of this statement.

[Continued]

**JEFFERSON PARISH, LOUISIANA**  
**COMPONENT UNITS\***  
**COMBINING STATEMENT OF NET ASSETS - CONTINUED**

December 31, 2009  
(In thousands of dollars)

	GOVERNMENTAL FUND TYPE	PROPRIETARY FUND TYPES							TOTAL
		JEFFERSON FACILITIES, INC.*	JEFFERSON REDEVELOPMENT, INC.*	JEFFERSON PARISH FINANCE AUTHORITY*	HOSPITAL DISTRICT NO. 1*	HOSPITAL DISTRICT NO. 2*	TOTAL		
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>									
Current Liabilities									
Accounts payable	\$ 484	\$ 15	\$ -	\$ -	\$ 10,896	\$ 11,642	\$ 22,553	\$ 23,037	
Accrued interest payable	-	141	-	1,528	-	-	1,669	1,669	
Other payables and accruals	99	-	-	66	32,594	23,304	56,964	56,063	
Unearned revenue	383	-	-	34	-	-	34	427	
Total current liabilities	976	156	-	1,628	43,490	34,946	80,220	81,196	
Current liabilities payable from restricted assets									
Accrued interest payable	-	-	-	-	1,941	3,548	5,489	5,489	
Bonds payable - current	-	-	-	-	4,385	3,865	8,250	8,250	
Capital lease obligation - current	-	-	-	-	-	1,295	1,295	1,295	
Loan payable - current	-	210	-	-	-	237	447	447	
Total current liabilities payable from restricted assets	-	210	-	-	6,326	8,945	15,481	15,481	
Long-term debt less current maturities									
Other payables and accruals	-	-	-	-	3,244	20,784	24,028	24,028	
Bonds payable	-	-	-	-	155,678	125,990	522,044	522,044	
Capital lease obligation	-	-	-	-	-	10,115	10,115	10,115	
Loan payable	-	8,195	-	-	-	62,668	70,863	70,863	
Total long-term debt	-	8,195	-	-	158,922	219,557	627,050	627,050	
<b>TOTAL LIABILITIES</b>	<b>976</b>	<b>8,561</b>	<b>-</b>	<b>242,004</b>	<b>208,738</b>	<b>283,448</b>	<b>722,751</b>	<b>723,727</b>	
<b>NET ASSETS</b>									
Invested in capital assets,	8,702	-	7,510	-	20,440	67,719	95,669	104,371	
net of related debt	10,648	-	-	-	14,112	27,569	54,945	65,293	
Restricted	1,488	(8,371)	-	3,838	114,931	132,455	242,853	244,341	
Unrestricted									
Total net assets	\$ 20,838	\$ (8,371)	\$ 7,510	\$ 16,802	\$ 148,483	\$ 227,743	\$ 393,167	\$ 414,005	

\* Audited by other auditors

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

COMPONENT UNITS\*  
COMBINING STATEMENT OF ACTIVITIES

Year Ended December 31, 2009  
(in thousands of dollars)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets							Total
	Expenses	Charges for Services	Capital Grants and Contributions	JEDCO	Jefferson Facilities, Inc	Jefferson Redevelopment, Inc	Jefferson Parish Finance Authority	Hospital District No. 1	Hospital District No. 2		
<b>Governmental activities</b>											
JEDCO	\$ 3,456	\$ 371	\$ 8,563	\$ 5,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,478
Total governmental activities	<u>3,456</u>	<u>371</u>	<u>8,563</u>	<u>5,478</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,478</u>
<b>Business-type activities</b>											
Jefferson Facilities, Inc	777	413	-	-	(364)	-	-	-	-	-	(364)
Jefferson Redevelopment, Inc	248	-	-	-	-	(248)	-	-	-	-	(248)
Jefferson Parish Finance Authority	13,954	-	-	-	-	-	(13,954)	-	-	-	(13,954)
Hospital District No. 1	249,363	233,896	-	-	-	-	-	(15,467)	-	-	(15,467)
Hospital District No. 2	366,770	348,487	-	-	-	-	-	-	(18,283)	-	(18,283)
Total business type activities	<u>631,112</u>	<u>582,796</u>	<u>-</u>	<u>-</u>	<u>(364)</u>	<u>(248)</u>	<u>(13,954)</u>	<u>(15,467)</u>	<u>(18,283)</u>	<u>-</u>	<u>(48,316)</u>
Total component units	<u>634,568</u>	<u>583,167</u>	<u>8,563</u>	<u>5,478</u>	<u>(364)</u>	<u>(248)</u>	<u>(13,954)</u>	<u>(15,467)</u>	<u>(18,283)</u>	<u>-</u>	<u>(42,838)</u>
<b>General revenues</b>											
Unrestricted investment earnings			56				17,439	(252)	(2,171)		15,072
Miscellaneous			346		650	11	111	17,943	10,389		29,460
Total general revenues and transfers			<u>402</u>		<u>650</u>	<u>11</u>	<u>17,550</u>	<u>17,691</u>	<u>8,228</u>		<u>44,532</u>
Change in net assets			5,860		286	(237)	3,596	2,224	(10,055)		1,694
Net assets - beginning			14,958		(8,657)	7,747	13,206	147,259	237,798		412,311
Net assets - ending			<u>\$ 20,838</u>		<u>(8,371)</u>	<u>\$ 7,510</u>	<u>\$ 16,802</u>	<u>\$ 149,483</u>	<u>\$ 227,743</u>		<u>\$ 414,005</u>

\* Audited by other auditors

The accompanying notes are an integral part of this statement.

**NOTES TO THE  
FINANCIAL STATEMENTS**



**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**

**December 31, 2009**

**NOTE A - 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.

**REPORTING ENTITY**

Jefferson Parish, Louisiana's (the Parish) system of government was established by its Home Rule Charter which became effective in 1958 and was revised effective for 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 relationships with the Parish.

**a. Blended Component Units**

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

Community Justice Agency	Garbage District
Ambulance District	Drainage District
Emergency Communications District	Playground & Recreation Districts
Fire Districts	Sewerage District
Road Lighting Districts	Waterworks District

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 exclusion would render the financial statements incomplete or misleading.

**b. Discretely Presented Component Units**

The component units' columns in the combined financial statements include the financial data of the Parish's six 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 (JEDCO): The District was created to oversee and promote economic development activities within the Parish under the name Jefferson Parish Economic Development and Port District. In accordance with its bylaws, it operates under the name Jefferson Parish Economic Development Commission (JEDCO). JEDCO is governed by a 21 member board. Twenty-one business organizations have been designated to provide a list of nominees to the Parish Council. The Parish Council appoints one member from each list. JEDCO is considered to be fiscally dependent on the Parish

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

as its major funding source for operations comes from the Parish's dedication of a portion of occupational license tax revenues annually. JEDCO must also submit an annual budget to the Parish Council for approval.

Jefferson Parish Finance Authority: The Jefferson Parish Finance Authority is a public trust created in accordance with state statutes with the Parish named as the beneficiary. The Authority is authorized to undertake various programs to assist in the financing and development of home ownership in the public interest 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 Districts No. 1 and No. 2: The two Hospital Districts were organized in accordance with state statutes to provide the citizens of the Parish with acute care hospital 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 ten member board. Each of the seven Parish councilmen and the Parish President appoint a member to the respective boards. The remaining two positions are appointed by the Parish Council from a list of nominees submitted by the Hospital's medical 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 pension committee made up of members from the Hospital District Boards and employees of the Hospital.

Jefferson Facilities Inc. (JFI): Jefferson Facilities Inc. is a non-profit economic development corporation created in accordance with state statutes with its jurisdiction limited to the West Bank of the Parish. The corporation entered into a cooperative endeavor agreement with the Parish to facilitate the development, design, financing, construction and operation of a parking garage at the "Jefferson Parish Courthouse Campus". The corporation is governed by a three member board of directors appointed by the Parish Council with a four-year term. Jefferson Facilities Inc. is considered to be fiscally dependent on the Parish as the Parish will guarantee any shortfall in debt service owed on the bonds issued to build the facility should net revenues of the parking garage be insufficient for such purpose. See Note O – Commitments and Contingencies.

Jefferson Redevelopment, Inc. (JRI): Jefferson Redevelopment, Inc. is a non profit public benefit corporation created in accordance with state statutes authorized to transact business in the State of Louisiana. The corporation entered into a lease agreement with Jefferson Parish for a certain tract of land situated in Jefferson Parish, Louisiana with obligation to sub-lease the same plot of land to Jefferson Facilities, Inc. for the purpose of design, construction and operation of a parking garage. The corporation is governed by a three member board of directors appointed by the Parish Council with a four-year term.

Presented in the report are condensed financial statements of each of the six discretely presented component units. Complete financial statements of the individual component units can be obtained directly from their administrative offices, as listed below.

Jefferson Parish Economic Development and Port District  
3445 N. Causeway Boulevard, Suite 300  
Metairie, Louisiana 70002

Jefferson Parish Finance Authority  
1221 Elmwood Park Boulevard, Suite 505  
Harahan, Louisiana 70123

Jefferson Facilities, Inc.  
230 Huey P. Long Avenue  
Gretna, Louisiana 70053

Hospital District No. 1  
West Jefferson Medical Center  
1101 Medical Center Boulevard  
Marrero, Louisiana 70072

Hospital District No. 2  
East Jefferson General Hospital  
4200 Houma Boulevard  
Metairie, Louisiana 70011

Jefferson Redevelopment, Inc.  
230 Huey P. Long Avenue  
Gretna, Louisiana 70053

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. 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 Parish Housing Authority. In 2009, the Parish provided \$1,690,000 in financial support to the Jefferson Parish Human Services Authority, but there is no fiscal dependency on the Parish as the majority of funding comes from the State. The Jefferson Parish Housing Authority did not receive financial support from the Parish in 2009.

d. Jointly Governed Organizations

The Parish, in conjunction with Orleans, Plaquemines, St. Tammany and St. Bernard Parishes has created the Regional Planning Commission (RPC). The RPC's board is composed of 21 members, five members from each of participating Parishes plus the Director of the State Department of Highways. The Parish appropriated \$229,816 as an operating grant to the RPC for 2009.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In accordance with Statement No. 34 of the Governmental Accounting Standards Board (GASB), "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", included in the Parish's Comprehensive Annual Financial Report for the year ended December 31, 2009 are the Management Discussion and Analysis (MD&A) and government wide financial statements which include the Statement of Net Assets and the Statement of Activities.

The Statement of Net Assets and the Statement of Activities include the governmental and business type activities of the Parish and also the component units for which the Parish is financially accountable. These government wide statements for governmental activities begin with the governmental funds financial statements balances and adjust them to incorporate the Parish's capital assets, long term debt and internal service funds. These adjustments are detailed in the financial statements in the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets and the Reconciliation of the Governmental Funds Changes in Revenues Expenditure and Fund Balance to the Statement of Activities. For the most part the effect of interfund activity has been removed from the government wide statements. Additional explanation for these adjustments can be found in the following section on measurement focus. The Statement of Activities presents financial information in a manner that shows the income and expenses generated by each individual governmental function or unit. Taxes are reported as general revenues along with other items that cannot be properly included in program revenues.

Separate financial statements are provided for governmental funds, proprietary funds, component units, and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Governmental funds are used to account for the majority of government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of capital assets (capital 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 general 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 sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The internal service funds charge these other funds or agencies on a cost-reimbursement basis.

Fiduciary funds include agency funds and are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, a trust fund is established. The pension trust fund accounts for the assets of the Employees' Retirement System. These funds are excluded from the government-wide financial statements.

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. All proprietary funds and pension trust fiduciary 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. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Agency funds measurement focus is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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", the Parish applies 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 those pronouncements conflict with or contradict GASB pronouncements. For business type and enterprise funds, governments have the option of following subsequent private sector guidance subject to the same limitation. The Parish has elected not to apply pronouncements other than those issued by GASB after November 30, 1989.

The modified accrual basis of accounting is used by all governmental fund types. Under this method, revenues are recognized when susceptible to accrual (i.e., when they became both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within 60 days or soon enough thereafter to be used to pay liabilities of the current period. The Parish considers ad valorem (property) taxes revenue in the year for which they are levied. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Those revenues susceptible to accrual are chain store taxes, franchise taxes, special assessments, licenses, fines, interest revenue, and charges for services. In accordance with GASB Statement No. 22, sales taxes collected and held by merchants and the intermediary collecting governments at year end on behalf of the Parish government also are recognized as revenue. Permits 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 trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The Parish reports deferred revenue on its Balance Sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Parish before it has a legal claim to them, as when grant monies are received prior to the incurrence 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.

The government reports the following major governmental funds:

The General Fund is the Parish's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Federal and State Grants account for grant reimbursements received from the Federal and State governments to fund such programs as:

Health and Human Services Grants	Labor Grants
Justice Grants	Transit Grants
Housing and Urban Development Grants	Miscellaneous Grants

The East Bank Consolidated Fire District Special Revenue Fund accounts for the proceeds of restricted revenue within the district to cover the cost of providing fire protection including rescue, fire prevention, arson investigation, and hazardous material responses.

Drainage & Pump Stations Improvements Capital Projects Fund accounts for sales taxes, federal grants and transfers from other Parish funds necessary to improve the drainage canals and pump stations in the Parish.

The Road and Street Capital Improvements Capital Projects Fund accounts for taxes, intergovernmental revenues, and transfers from Parish funds for constructing and improving public roads and streets within the Parish.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government reports the following major proprietary funds:

Consolidated Sewerage District No. 1 accounts for the provision of sewer services and sewerage 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. Waterworks District No. 1 of the Town of Grand Isle was consolidated as a sub-district of Consolidated Waterworks District No. 1 effective July 13, 2005. All activities are accounted for in this fund which is necessary to provide such services, including but not limited to administration, operations, maintenance, and billing and collections of a water user fee.

Additionally, the government reports the following fund types:

Internal service funds account for fleet management, telephone, electronic information systems, engineering, environmental, public works administration, and self insurance services to other departments or agencies of the government, or other governments, on a cost reimbursement basis. Since the primary users of the internal service funds are the Parish governmental funds, financial statements of internal service funds are consolidated into the governmental activities column when presented at the government-wide level. To the extent possible, the costs of these services are reflected in the appropriate functional activity.

The pension trust fund accounts for activities of the Employee's Retirement System of Jefferson Parish which accumulates resources for pension benefit payments to qualified Jefferson Parish employees.

Agency funds are used to account for assets held by the government as an agent for the 24<sup>th</sup> Judicial District, First and Second Parish Courts, Juvenile Court and the District Attorney.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interest income and intergovernmental revenues derived from providing services to entities outside the primary government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Consolidated Sewerage District No. 1 and Consolidated Waterworks District No. 1 enterprise funds, and of the internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include personnel services, contractual services, supplies, materials, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Parish's policy to use restricted resources first, then unrestricted resources as they are needed.

4. BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control device during the year for the General Fund, Special Revenue Funds and Proprietary Funds. Annual budgetary data is presented for the Federal and State Grant Special Revenue Funds as required by State law, though budgetary control is over the life of the respective grant. Budgetary data for 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 presented for Debt Service Funds because effective control is alternatively achieved through the indenture provisions of the bonds and certificates.

The level 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, and Proprietary Funds are legally adopted through council "ordinance" on a basis consistent with generally accepted accounting principles (GAAP), except that 1) shared revenues received from other governments are recognized when received in cash, 2) expenditures represented by unpaid invoices which are received after the year-end budgetary cut-off are accrued, 3) losses resulting from claims and litigation are recorded when paid instead of when the liability arises, and 4) advances are recognized as operating transfers when made.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 extension of formal budgetary accounting in the General Fund, Special Revenue Funds, and Capital Projects Funds. Encumbrances lapse at year-end however, it is the Parish's intention to honor these encumbrances under authority provided in the subsequent year's budget. Encumbrances outstanding at December 31, 2009 represented by purchase orders, contracts and other commitments were approximately \$3,966,285.

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 Employees' Retirement System Pension Trust.

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 interfund payable and the General Liability Internal Service Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Interest earned on pooled cash and investments is allocated to each individual fund based on its month end "Share of Pooled Assets" balance.

Cash and cash equivalents reported on the Combined Balance Sheet include amounts in demand deposits and certificates of deposit with a maturity date within three months of the date purchased, whether restricted or unrestricted. For purposes of the statement of cash flows of the proprietary funds, each fund's "Share of Pooled Assets" is also considered to be a cash equivalent.

Investments are stated at fair value in accordance with GASB Statement No. 31, except in instances where the fair value is not materially different from cost. In those instances, investments are stated at amortized cost.

Louisiana statutes permit the Parish to invest in United States bonds, treasury notes, or other obligations of the U. S. Government and agencies of the U. S. Government, which are federally sponsored. Other permitted investments include: certificates of deposit and mutual or trust funds, which are registered and have underlying investments limited to securities of the U. S. Government or its agencies.

In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation organized under the laws of the State of Louisiana. Investments in LAMP are stated at fair value which is the same as the value of the pool shares.

7. SHORT-TERM INTERFUND 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. INVENTORIES

Governmental and proprietary fund type inventories are stated at average cost. The costs of governmental and proprietary fund type inventories is recorded when purchased rather than when consumed.

9. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items.

10. ADVANCES TO OTHER FUNDS

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

11. RESTRICTED ASSETS

Included in restricted assets of the enterprise funds are: 1) The "Customer Deposits" 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 resources accumulated by collection of sewer availability fees and transfers from the operating fund to be used for capital improvements and renovations.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest expense was incurred by the Parish during the current fiscal year.

Depreciation 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.

13. COMPENSATED ABSENCES

The Parish accrues accumulated unpaid vacation and sick leave and associated employee related costs when earned by the employee. For governmental funds, a liability for unpaid compensated absences is only recorded if they have matured, for example, as a result of employee's resignation or retirement. These amounts are recorded in the fund from which the employees who have accumulated leave are paid. The non-current portion of the liability is not reported. The governmental funds had no unpaid liability for compensated absences relating to terminated employees at year end. In proprietary funds, the entire amount of compensated absences is reported as a fund liability. In the government-wide financial statements, the entire compensated absence liability is reported.

14. LONG-TERM OBLIGATIONS

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

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

15. FUND EQUITY

In the fund financial statements, reserves represent those portions of fund equity not available for appropriation or expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

16. INTERFUND TRANSACTIONS

On fund financial statements, long-term interfund loans are classified as "advances to/from other funds" on the balance sheet and are equally offset by a fund balance reserve account which indicates that they do not constitute available expendable resources. These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues with the exception of interfund transfers.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2009**

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

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

**17. USE OF ESTIMATES**

The Parish uses estimates and assumptions in preparing the 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 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**1. BUDGET**

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

- a. Not less than 60 days before the end of the fiscal year, the Parish President recommends to the Parish Council a proposed operating budget. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the ensuing fiscal year.
- b. The proposed budget is summarized and advertised and, within 30 days thereafter, public hearings are conducted to obtain citizens' comments.
- c. The operating budget is then legally adopted through Council "ordinance" at the fund/department level.
- d. The Administration may make supplemental budget adjustments within a fund/department with Finance Director approval as long as the adjustment is less than \$20,000 and the total appropriations of the fund/department are not changed. If the adjustment is greater than \$20,000 or it changes the bottom-line of a fund/department (i.e. the legal level of control), 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 revised budget (including supplemental appropriations through December 31, 2009) is presented below:

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<b><u>General Fund</u></b>			
Revenues and other financing sources	\$ 81,367,983	\$ 85,865,005	\$ 4,497,022
Expenditures and other financing uses	<u>89,940,807</u>	<u>89,964,994</u>	<u>(24,187)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (8,572,824)</u>	<u>\$ (4,099,989)</u>	<u>\$ 4,472,835</u>
<b><u>Federal and State Grants</u></b>			
Revenues and other financing sources	\$ 27,731,524	\$ 97,363,099	\$ 69,631,575
Expenditures and other financing uses	<u>27,731,524</u>	<u>102,846,283</u>	<u>(75,114,759)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ _____ 0</u>	<u>\$ (5,483,184)</u>	<u>\$ (5,483,184)</u>
<b><u>East Bank Consolidated Fire District</u></b>			
Revenues and other financing sources	\$ 28,071,139	\$ 27,729,660	\$ (341,479)
Expenditures and other financing uses	<u>34,613,755</u>	<u>34,037,788</u>	<u>575,967</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (6,542,616)</u>	<u>\$ (6,308,128)</u>	<u>\$ 234,488</u>

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2009**

**NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances-Actual and Budget (Budgetary Basis) - General Fund, Federal and State Grants, and East Bank Consolidated Fire District present comparisons of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 2009, is presented below:

	<u>GENERAL</u>	<u>FEDERAL AND STATE GRANTS</u>	<u>EAST BANK CONSOLIDATED FIRE DISTRICT</u>
Net changes in fund balances (budgetary basis)	\$ (1,693,429)	\$ 6,191,071	\$ (5,028,145)
Adjustments:			
Basis differences			
To adjust expenditures for unpaid invoices	(1,962)	819,046	20,244
To adjust revenues for accrued/deferred revenues		(7,200,881)	
To adjust expenditures for capitalized assets	<u>(95,550)</u>		
Net changes in fund balances (GAAP basis)	<u>\$ (1,790,941)</u>	<u>\$ (190,764)</u>	<u>\$ (5,007,901)</u>

**2. INDIVIDUAL FUND DISCLOSURE**

The following funds or departments within funds had expenditures in excess of appropriations for the year ended December 31, 2009:

	<u>EXPENDITURES (BUDGETARY BASIS)</u>	<u>APPROPRIATIONS</u>	<u>EXCESS</u>
<b><u>SPECIAL REVENUE</u></b>			
West Jefferson Park and Community Center and Playground District	\$ 180,114	\$ 171,914	\$ (8,200)

Expenditures exceeded appropriations in the West Jefferson Park and Community Center and Playground District due to due to the addition of medical insurance benefits for one employee.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE C - DEPOSITS AND INVESTMENTS

**DEPOSITS**

At year-end, the carrying amount of the Parish's deposits was \$21,151,094. The bank balance of the deposits was \$25,599,570 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	\$ 25,599,570
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Parish's name	_____
<b>Total Bank Balance</b>	<b><u>\$ 25,599,570</u></b>

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Parish's deposits may not be returned to it. At year end, the Parish's deposits were not exposed to any custodial credit risk.

**INVESTMENTS**

Custodial Credit Risk – Investments

Custodial credit risk is the risk that in the event of the failure of the counterparty to a transaction, the Parish will not be able to recover the value of the investment. The Parish investment policy requires that all repurchase agreement investments be fully collateralized and held by the counterparty's trust department or agent in the Parish's name. Investments in external investment pools, mutual funds, and other pooled investments are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission. At year end the Parish's investments were not exposed to any custodial credit risk.

	All Investments Carrying Amount	All Investments Fair Value
U. S. Government Agencies	\$ 3,575,332	\$ 3,575,332
U. S. Government Securities	185,568,343	185,456,212
U. S. Instrumentality Securities (FNMA, FHLB, etc.)	432,498,775	432,634,958
Exchange traded funds	445,760	445,760
Corporate bonds	3,492,287	3,492,287
Equity funds	18,076,275	18,076,275
Mutual funds	4,343,758	4,343,758
Louisiana Asset Management Pool (LAMP)	<u>4,342,654</u>	<u>4,342,654</u>
<b>Total Investments</b>	<b><u>\$ 652,343,182</u></b>	<b><u>\$652,367,234</u></b>
<b>Per Combined Statement of Net Assets</b>		
<b>Assets</b>		
Investments		\$ 165,195,793
Restricted assets		
Investments		
Investments included in pooled assets		459,104,827
<b>Per Combined Statement of Fiduciary Net Assets</b>		<b><u>28,042,562</u></b>
<b>Total per above</b>		<b><u>\$ 652,343,182</u></b>

Equity funds of \$18,076,275 are owned by the Pension Trust Fund, \$3,439,342 of the mutual funds are owned by the Parish's Pooled Account and \$904,414 are owned by the Pension Trust Fund. The \$4,342,654 invested in LAMP is owned by the Parish's Pooled Account. These amounts are not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. LAMP has consistently earned a rating of AAAM from Standard & Poor's, the highest rating available to LAMP.

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

December 31, 2009

**NOTE C - DEPOSITS AND INVESTMENTS (Continued)**

Interest Rate Risk – Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. The Parish investment policy limits interest rate risk by limiting maturities of its investments. For the year ended December 31, 2009, all of the Parish investments had maturities of less than one year. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days.

Credit Risk and Concentration of Credit Risk – The credit risk of investments is the risk that an issuer or other counterparty will not meet its obligations. This credit risk is measured by credit quality ratings as described by ratings agencies such as Standard & Poor's (S&P) and Moody's. The concentration of credit risk is the risk of loss that may occur due to the amount of investments in a single issuer (not including investments issued or guaranteed by the U.S. government, investments in mutual funds, or external investment pools). The Parish has an investment policy relating to credit risk and concentration of credit risk. The policy does not allow for investments in any one issuer (other than those issued or guaranteed by the U.S. government) to equal more than 5% of its total investments.

The following table illustrates the Parish's investment exposure to credit risk as of December 31, 2009:

<u>S&amp;P Rating</u>	<u>Fair Value</u>
AAA	\$618,091,170

**NOTE D - POOLED ASSETS**

A reconciliation of total cash, investments and accrued interest on investments in the Pooled Account is presented below.

Pooled Assets

Cash and cash equivalents	\$ 16,739,421
Investments	459,104,826
Accrued interest and other payables	<u>22,790</u>
Total Pooled Assets	<u>\$ 475,867,037</u>

<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 14,522,648	\$ -
Special Revenue	88,486,576	9,072,657
Debt Service	29,213,060	-
Capital Project	262,950,315	-
Enterprise	45,708,587	-
Internal Service	37,834,432	1,561
Agency	<u>6,225,637</u>	<u>-</u>
Total Equity	484,931,255	<u>\$ 9,074,218</u>
less: Advances	<u>(9,074,218)</u>	
Total Equity in Pool	<u>\$ 475,867,037</u>	

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2009**

**NOTE E - RECEIVABLES**

All receivables are considered collectible as of December 31, 2009, accordingly, an allowance for estimated uncollectibles is not considered necessary.

The Consolidated Sewerage District No. 1 and the Consolidated Waterworks District No. 1 consider unbilled receivables at year end to be 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 \$ 2,921,561 and \$ 2,692,335 at December 31, 2009 for each respective District.

**NOTE F - RESTRICTED ASSETS**

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

	<u>CONSOLIDATED SEWER DISTRICT NO. 1</u>	<u>CONSOLIDATED WATER DISTRICT NO. 1</u>	<u>TOTAL</u>
Customer Deposits and other assets	\$ -	\$ 684	\$ 684
Construction Fund	15,195	35,802	50,997
	<u>\$ 15,195</u>	<u>\$ 36,486</u>	<u>\$ 51,681</u>

**NOTE G - CAPITAL ASSETS**

The following is a summary of governmental fund-type fixed assets at December 31, 2009 (in thousands of dollars):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Completed Construction</u>	<u>Transfers (To) From Other Funds</u>	<u>Ending Balance</u>
<b>Primary Government:</b>						
<b>Government activities:</b>						
<b>Capital assets not being depreciated:</b>						
Land and land improvements	\$ 58,275	\$ -	\$ -	\$ 20	\$ -	\$ 58,295
Construction in progress	158,287	135,067	-	(106,290)	(13,681)	173,383
Total capital assets not being depreciated	<u>216,562</u>	<u>135,067</u>	<u>-</u>	<u>(106,270)</u>	<u>(13,681)</u>	<u>231,678</u>
<b>Capital assets being depreciated:</b>						
Buildings	322,967	-	-	15,157	(12,202)	325,922
Improvements other than buildings	89,393	2,073	-	29,978	(21)	121,423
Vehicles	55,583	3,713	(3,593)	-	514	56,217
Machinery & equipment	242,359	3,453	-	1,954	(1,033)	246,733
Infrastructure	2,751,072	-	-	59,181	-	2,810,253
Total capital assets being depreciated	<u>3,461,374</u>	<u>9,239</u>	<u>(3,593)</u>	<u>106,270</u>	<u>(12,742)</u>	<u>3,560,548</u>
<b>Less accumulated depreciation for:</b>						
Buildings	139,244	6,969	(12,201)	-	-	134,012
Improvements other than buildings	49,089	3,506	(21)	-	-	52,574
Vehicles	41,291	3,762	(3,576)	-	498	41,975
Machinery & equipment	176,811	9,598	(1,003)	-	23	185,429
Infrastructure	2,260,402	53,332	-	-	-	2,313,734
Total accumulated depreciation	<u>2,666,837</u>	<u>77,167</u>	<u>(16,801)</u>	<u>-</u>	<u>521</u>	<u>2,727,724</u>
Total capital assets being depreciated, net	<u>794,537</u>	<u>(67,928)</u>	<u>13,208</u>	<u>106,270</u>	<u>(13,263)</u>	<u>832,824</u>
<b>Governmental activities capital assets, net</b>	<u>\$1,011,099</u>	<u>\$ 67,139</u>	<u>\$ 13,208</u>	<u>\$ -</u>	<u>\$ (26,944)</u>	<u>\$ 1,064,502</u>

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

December 31, 2009

**NOTE G – CAPITAL ASSETS (Continued)**

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

	PROJECT AUTHORIZATION	DECEMBER 31, 2009	COMMITTED	FUTURE FINANCING
General Government	\$ 39,500	\$ 24,849	\$ 14,651	\$ -
Public Safety	11,565	7,571	3,994	-
Public Works	141,055	82,031	59,024	-
Transit	168	124	44	-
Health & Welfare	4,368	4,585	(217)	-
Culture & Recreation	89,667	54,224	35,443	-
	<u>\$ 286,323</u>	<u>\$ 173,384</u>	<u>\$ 112,939</u>	<u>\$ -</u>

The following is a summary of proprietary fund-type capital assets at December 31, 2009 (in thousands of dollars):

	Beginning Balance	Increases	Decreases	Completed Construction	Transfers (To) From Other Funds	Ending Balance
<b>Business-type activities:</b>						
<b>Capital assets not being depreciated:</b>						
Land and land improvements	\$ 13,591	\$ -	\$ -	\$ -	\$ -	\$ 13,591
Construction in progress	7,843	14,221	-	(14,888)	-	7,176
Total capital assets not being depreciated	<u>21,434</u>	<u>14,221</u>	<u>-</u>	<u>(14,888)</u>	<u>-</u>	<u>20,767</u>
<b>Capital assets being depreciated:</b>						
Buildings	23,293					23,293
Collection and distribution systems	547,341			10,143	9,617	567,101
Plants	240,180	4,735		4,745		249,660
Improvements other than buildings	10,150	57				10,207
Machinery & equipment	10,899	469	(45)		(37)	11,286
Vehicles	10,050	1,444	(425)	-	(736)	10,333
Total capital assets being depreciated	<u>841,913</u>	<u>6,705</u>	<u>(470)</u>	<u>14,888</u>	<u>8,844</u>	<u>871,880</u>
<b>Less accumulated depreciation for:</b>						
Buildings	7,811	436	-	-	-	8,247
Collection and distribution systems	205,734	12,451	-	-	-	218,185
Plant	86,951	5,458	-	-	-	92,409
Improvements other than buildings	2,413	470	-	-	-	2,883
Machinery & equipment	8,002	786	(44)	-	(32)	8,712
Vehicles	6,087	1,074	(417)	-	(721)	6,023
Total accumulated depreciation	<u>316,998</u>	<u>20,675</u>	<u>(461)</u>	<u>-</u>	<u>(753)</u>	<u>336,459</u>
Total capital assets being depreciated, net	<u>524,915</u>	<u>(13,971)</u>	<u>(9)</u>	<u>14,888</u>	<u>9,597</u>	<u>535,421</u>
Business-type activities capital assets, net	<u>\$ 546,349</u>	<u>\$ 251</u>	<u>\$ (9)</u>	<u>\$ -</u>	<u>\$ 9,597</u>	<u>\$ 556,188</u>

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

	Governmental Activities	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1
Buildings	50	50	50
Improvements other than buildings	10-50	10-50	25
Vehicles	5	5	5
Machinery & equipment	5-10	5-10	5-10
Infrastructure	20	50	50

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

December 31, 2009

**NOTE G – CAPITAL ASSETS (Continued)**

Depreciation expense was charged to functions as follows:

General Government	\$ 5,618
Public Safety	2,874
Public Works	63,962
Transit	687
Health & Welfare	380
Culture & Recreation	3,638
Urban redevelopment and housing	8
<b>Total Governmental activities depreciation expense</b>	<b><u>\$ 77,167</u></b>

Business-type activities:

Water	\$ 7,678
Sewer	12,997
<b>Total Business-type activities depreciation expense</b>	<b><u>\$ 20,675</u></b>

**NOTE H - LONG-TERM DEBT**

**BONDS, CERTIFICATES AND LOANS**

Long-term debt at December 31, 2009, includes the following serial bonds (in thousands of dollars):

INTEREST DESCRIPTION	FINAL MATURITY RATES	DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT- STANDING
			FROM	TO		
<b>SPECIAL TAX AND GENERAL OBLIGATION BONDS</b>						
<u>Special Sales Tax Revenue Bonds</u>						
Refunding Bonds:						
Series 1998	4.90-5.25	12/01/16	\$ 2,213	\$ 3,152	\$ 125,468	\$ 18,620
Series 2001	5.00-5.25	12/01/14	2,540	3,090	60,000	14,025
Series 2002	5.50-5.75	12/01/14	1,775	2,205	42,810	9,915
Series 2005	5.00	12/01/22	3,650	6,555	80,000	64,840
Series 2007	Variable	06/01/10	2,000	2,000	100,340	2,000
Series 2007 B	5.00-5.25	12/01/22	3,805	6,985	75,000	67,870
Series 2009 A	5/15-5.80	12/01/19	6,055	15,335	50,000	50,000
Series 2009 B	3.00-5.00	12/01/22	1,280	20,805	<u>109,290</u>	<u>102,130</u>
<b>Total Special Sales Tax Revenue Bonds</b>					<b><u>642,906</u></b>	<b><u>329,200</u></b>
<u>Hotel Occupancy Tax Bonds</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds, Series 1997						
	5.00-5.40	12/01/18	130	385	<u>5,735</u>	<u>2,700</u>
<u>Drainage Sales Tax Bonds</u>						
Drainage Sales Tax Refunding Bonds, Series 1997						
	5.00	11/01/11	4,240	4,455	<u>37,550</u>	<u>8,695</u>
<u>Public Improvement Revenue Bonds</u>						
LaSalle Tract Revenue Refunding Bonds - Series 1996						
	5.05-5.30	11/01/12	360	375	5,940	1,100

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

December 31, 2009

NOTE H - LONG-TERM DEBT (Continued)

INTEREST DESCRIPTION	FINAL MATURITY RATES	DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT- STANDING
			FROM	TO		
<b>Public Improvement Revenue Bonds (continued)</b>						
Second Parish Court Building						
Revenue Bond - Series 2003	3.00-4.75	03/01/33	\$ 115	\$ 300	\$ 5,110	\$ 4,490
West Jefferson Park and Recreation						
District - Series 2004	3.50-5.00	10/01/29	285	645	10,000	8,655
24th Judicial District Court						
Revenue Bond - Series 2004	3.25-5.25	04/01/34	215	640	10,500	9,525
Total Public Improvement Revenue Bonds					33,950	23,770
<b>General Obligation Bonds</b>						
Fire Protection District # 7						
Consolidated Playground	5.15-5.70	04/01/20	235	435	5,000	3,540
District #2, Sub #1	5.00-5.25	07/15/20	475	845	10,000	7,065
Total General Obligation Bonds					15,000	10,605
<b>TOTAL SPECIAL TAX AND GENERAL OBLIGATION BONDS</b>					<b>735,141</b>	<b>374,970</b>
<b>CERTIFICATES OF INDEBTEDNESS</b>						
Fire Protection District #6						
Yenni Building Project - Series 2004	2.94	03/01/10	430	430	2,000	430
	3.50-4.50	04/01/14	630	740	6,190	3,400
Total Certificates of Indebtedness					8,190	3,830
<b>LOAN PROGRAMS</b>						
HUD Section 108 Guaranteed Loan:						
B-94-UC-22	6.00-6.41	08/01/14	105	195	1,990	660
Louisiana Community Development Authority:						
Series 2007	Variable	04/01/27	610	1,255	17,000	15,885
Series 2008 A	Variable	06/01/30	710	1,160	6,770	6,770
Series 2008 B	Variable	06/01/15	395	1,040	6,455	4,985
Series 2009 A	Variable	04/01/31	1,120	4,354	63,850	63,850
Series 2009 B	Variable	04/01/29	85	211	3,100	3,100
Grand Isle Pavilion - Series 2005	Variable	02/28/19	6	10	1,012	848
Community Disaster Loan	Variable	01/01/11	54,810	54,810	54,810	54,810
Total Loan Programs					154,987	150,908
<b>TOTAL ALL BONDS, CERTIFICATES OF INDEBTEDNESS, AND LOAN PROGRAMS</b>					<b>\$ 898,318</b>	<b>\$ 529,708</b>

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

**December 31, 2009**

**NOTE H - LONG-TERM DEBT (Continued)**

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

Special Tax and General Obligation Bonds

**1. Special Sales Tax Revenue Bonds**

The Special Sales Tax Revenue Refunding Bonds Series are secured by, and payable from, 7/8 of 1% sales tax collected in the unincorporated area of Jefferson Parish and within the Town of Jean Lafitte. In 1998, the Parish issued \$125,466,059 of Special Sales Tax Revenue Refunding Bonds Series 1998 to partially refund Series 1991A and Series 1991B and to provide additional funding for the Road Improvement Program.

In 2001, the Parish issued \$60,000,000 of Special Sales Tax Revenue Bonds – Series 2001 to provide funding for the completion of the second phase of the Road Improvement Program and authorized the issuance of \$42,810,000 of Special Sales Tax Revenue Refunding Bonds Series 2002. The Series 2002 Refunding Bonds were issued for the purpose of redeeming \$41,030,000 aggregate principal amount of the Series 1991A Refunding Bonds.

In 2005, the Parish issued \$80,000,000 of Special Sales Tax Revenue Bonds – Series 2005 to provide funding for the completion of the third phase of the Road Improvement Program.

In 2007, the Parish issued \$100,340,000 of Special Sales Tax Refunding Bonds – Series 2007 for the purpose of redeeming \$39,135,000 aggregate principal amount of the Series 1998 Refunding Bonds, \$31,290,000 aggregate principal amount of the Series 2001 Revenue Bonds and \$22,785,000 aggregate principal amount of the Series 2002 Revenue Refunding Bonds. Also, in 2007, the Parish issued \$75,000,000 of Special Sales Tax Bonds – Series 2007B to provide funding for the final phase of the Road Bond Improvement Program.

In 2009, Ordinance 23509 dated March 18, 2009 authorized the issuance of \$50,000,000 of Special Sales Tax Revenue Bonds Series 2009A (Build America Bonds). The Series 2009A Bonds were issued for the purpose of constructing, improving or maintaining various drains, drainage lines, drainage canals, ditches and pumps and pump stations. Also, Ordinance 23522 dated April 1, 2009 authorized the issuance of an amount not to exceed \$109,290,000 of Special Sales Tax Revenue Refunding Bonds – Series 2009-B for the purpose of refunding \$ 98,340,000 aggregate principal amount the Special Sales Tax Revenue Refunding Bonds Series 2007.

At December 31, 2009, \$329,199,669 of such bonds remained outstanding and \$22,052,564 was available in the various Debt Service Funds to service the debt.

**2. Hotel Occupancy Tax Bonds**

The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 1997 are secured by and payable from a 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, 2009, \$2,700,000 of such bonds remained outstanding and \$515,362 was available in the Debt Service Fund to service the debt.

**3. Drainage Sales Tax Bonds**

The Drainage Sales Tax Bonds Series 1991 and the Drainage Sales Tax Refunding Bonds Series 1997 are secured by 2/3 of 1/2 of 1% sales tax collected in the unincorporated areas of Jefferson Parish.

At December 31, 2009, \$8,695,000 of such bonds remained outstanding and \$3,280,338 was available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE H - LONG-TERM DEBT (Continued)

4. Public Improvement Revenue Bonds

The LaSalle Tract Bonds include LaSalle Tract Revenue Refunding Bonds Series 1996. The LaSalle Tract bonds are secured by: 1) a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms on the East Bank of the Mississippi River, 2) one percent of the State Hotel/Motel tax imposed on East Bank Hotel/Motel sales and 3) the license fees from off-track wagering facilities, located on the East Bank of the Mississippi River in Jefferson Parish.

At December 31, 2009, \$1,100,000 of such bonds remained outstanding and \$1,030,597 was available in the various Debt Service Funds to service the debt.

The Second Parish Court Building-Series 2003 Revenue Bonds in the amount of \$5,110,000 were issued March 26, 2003. The Second Parish Court Building-Series 2003 Bonds are secured by a charge for each criminal case brought to the Second Parish Court of Jefferson which results in a criminal conviction, a guilty plea, or bond forfeiture. The maximum permitted Judicial Expense Fund Revenues charge per case will be \$15. In addition for all cases over which the Second Parish Court has jurisdiction a service charge of \$7 per filing will be imposed. Also, in each proceeding where a fine is imposed or court costs are ordered to be paid a service charge of \$7 shall be collected. The \$7 filing charge and service charges are considered Parish Court Building Revenues. If sufficient funding is not generated from these service charges, then revenues generated in the 'Second Parish Court Expense Fund' are pledged.

At December 31, 2009, \$4,490,000 of such bonds remained outstanding.

The West Jefferson Park and Recreation District 2004 bonds in the amount of \$10,000,000 were issued on October 19, 2004 are secured by revenues received by the District from the service charge levied monthly and bi-monthly on every dwelling receiving water service.

As of December 31, 2009, \$8,655,000 of such bonds remained outstanding and \$193,812 was available in the Debt Service Fund to service the debt.

The 24<sup>th</sup> Judicial District Court-Series 2004 Revenue Bonds in the amount of \$10,500,000 were issued April 20, 2004. The 24<sup>th</sup> Judicial District Court-Series 2004 Revenue Bonds are secured by an irrevocable pledge and dedication of the 24<sup>th</sup> Judicial District Revenues and, to such extent such 24<sup>th</sup> Judicial District Revenues are insufficient, any legally available funds of the Parish.

As of December 31, 2009, \$9,525,000 of such bonds remained outstanding with \$1,253,989 available in a Debt Service Fund to service the debt.

5. General Obligation Bonds

These bonds are collateralized by a special tax (sufficient in amount in each instance to service the specific issue) to be collected annually, in excess of all other taxes, on all of the property subject to taxation within the territorial limits of the particular district of each specific issue.

At December 31, 2009, \$10,605,000 of General Obligation Bonds remained outstanding and \$264,998 was available in various Debt Service Funds to service the debt.

6. Certificates of Indebtedness

The Fire District No. 6 Certificates of Indebtedness were issued in the amount of \$2,000,000 on February 3, 2005 for the purpose of acquiring, constructing, and improving fire protection facilities and fire fighting equipment within the district. These certificates are secured by a special tax to be collected annually on all of the property subject to taxation within the district.

As of December 31, 2009, \$430,000 of such loans remained outstanding and \$619 was available in the Debt Service Fund to service the debt.

The Yenni Building Project-Series 2004 Certificates of Indebtedness were issued in the amount of \$6,190,000 on May 19, 2004 for the purpose of refunding the outstanding LPFA Revenue Refunding Bonds, Series 1994. The certificates are secured by the pledge and dedication of excess annual revenues above statutory, necessary and usual charges for the fiscal years ending December 31, 2005 to December 31, 2015.

As of December 31, 2009, \$3,400,000 of such certificates remained outstanding and \$1,063,790 was available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE H - LONG-TERM DEBT (Continued)

Loan Programs

HUD Section 108 Guaranteed Loan

This loan is secured by current and future revenues of the Housing and Urban Development Grant. Funding is included in each annual budget of this grant in an amount sufficient to service the indebtedness. As of December 31, 2009, \$660,000 of such loans remained outstanding and \$3 was available in the Debt Service Fund to service the debt.

Louisiana Community Development Authority Loan

In 2005, the Parish executed two loan agreements with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Bonds (Capital Projects and Acquisition Program) Series 2005 authorized a loan amount of \$1,200,000 for the purpose of constructing the Grand Isle Tarpon Rodeo Pavilion facility. Loan proceeds of \$1,011,731 have been drawn down under this agreement.

As of December 31, 2009, \$848,231 of such loans remained outstanding with \$187,580 available in a Debt Service Fund to service the debt.

The Special Community Disaster Loan (SCDL) by the Federal Emergency Management Agency (FEMA) authorized a loan amount of \$66,038,233. This purpose of this loan was to assist the Parish in carrying on existing governmental operating functions. The shortage was due to a loss of ad valorem tax, property tax and other revenues as a result of Hurricane Katrina. Loan proceeds of \$52,010,988 were drawn down in 2006 with an additional \$2,798,609 in 2007 for a total of \$54,809,597 and have been recorded in various funds as an Other Financing Source. A portion of the proceeds of the SCDL have been recorded in the proprietary funds Consolidated Waterworks District 1 and Consolidated Sewerage District 1. These funds recorded an increase of \$85,157 to loan programs payable in 2007 for a total of \$4,569,117 outstanding.

As of December 31, 2009, \$54,809,597 of such loans remained outstanding with \$8,467,529 available in a Debt Service Fund to service the debt.

The LCDA Revenue Bonds (Jefferson Recreation and Cultural Facilities Project) Series 2007 authorized a loan amount of \$17,000,000 for the purpose of construction, acquisition and improvement to certain public parks and cultural facilities. Loan proceeds of \$17,000,000 have been drawn down in 2007 and have been recorded in various funds as an Other Financing Source.

As of December 31, 2009, \$15,885,000 of such loans remained outstanding with \$144 available in a Debt Service Fund to service the debt.

In 2008, the Parish executed two loan agreements with the Louisiana Local Government Environment Facilities and Community Development Authority (the LCDA). The LCDA Revenue Refunding Bonds Series 2008-A Bonds authorized a loan amount of \$8,770,000 to provide funds to pay the Borrower's outstanding Promissory Notes dated February 1, 2004 and to pay the Cost of Issuance of the Bonds. The LCDA Revenue Refunding Bonds Series 2008-B Bonds authorized a loan amount of \$6,455,000 to provide for advance refunding of the Issuer's outstanding Fixed Rate Revenue Bonds (LCDA Loan Financing Program) 2001 Series-D Bonds. Disclosure of future debt principal and interest payments have been established based at an assumed interest rate of 3.83% and 2.87 % and repaid over the next 22 years. The interest rate on these notes fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participants Rate charged to the Parish.

As of December 31, 2009, \$6,770,000 of the LCDA Series 2008-A loans and \$4,985,000 of LCDA Series 2008-B loans remained outstanding with \$2,010,584 available in a Debt Service Fund to service the debts.

In 2009, the Parish executed two loan agreements with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009-A authorized a loan amount of \$63,850,000 to provide funds for the refunding of the Authority's Prior Bonds, LCDA Series 1999 and LCDA Series 2000-A. The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009-B authorized a loan amount of \$3,100,000 to provide funds to fund a portion of the costs of construction and equipping of a performing arts center within the Parish, and paying the costs of issuance associated with Bonds. Disclosure of future debt principal and interest payments have been estimated based at an assumed interest rate of 3.61% and repaid over the next 20 years. The interest rate on this note fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participant Rate charged to the Parish.

As of December 31, 2009, \$63,850,000 of LCDA Series 2009-A loans and \$3,100,000 of LCDA Series 2009-B loans remained outstanding and \$6,355,374 was available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE H – LONG TERM DEBT (continued)

GENERAL DEBT

Capital Leases

In 2001, the Parish entered into a capital lease agreement for the lease/purchase of Central Plant Building in the amount of \$5,801,670 which required 39 semi-annual payments of \$276,186 beginning in September, 2001. At the conclusion of the lease on September, 2020, the title to this equipment will be transferred to the Parish.

The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$1,898,400 at December 31, 2009.

<u>YEAR ENDED DECEMBER 31</u>	<u>CAPITAL LEASES (IN THOUSANDS OF DOLLARS)</u>
2010	\$ 552
2011	552
2012	552
2013	552
2014	552
2015-2019	2,763
2020	<u>552</u>
Total minimum lease payments	6,075
Less amount representing interest	<u>1,898</u>
Present value of net minimum lease payments	<u>\$ 4,177</u>

Compensated Absences

All full-time classified employees of the Parish hired prior to April 26, 1986 are permitted to accumulate and carry forward from one calendar year to the next a maximum of 90 days of accrued vacation (annual leave) and an unlimited number of days of accrued sick leave. Upon termination of employment, an employee is paid for his accumulated annual leave and, after 7 years' employment, receives retirement credits for one half of accumulated (vested) sick leave and cash payment for the other half. Any employee who has a current balance of 90 or more days of annual leave may be reimbursed for any number up to, but not in excess of, 30 days. In addition, employees with less than 90 days, but more than 40 days of annual leave accrued may elect a one time per year option to sell up to 13 days. For budgetary purposes, requests for reimbursement must be submitted to the Finance Department in writing not later than July 1 of the year preceding the year in which reimbursement is to be made.

Full-time classified employees hired after April 26, 1986, are permitted to carry forward no more than 40 days of accrued vacation (annual leave) and an unlimited number of days of accrued sick leave. These employees also have the one time annual option to sell leave as described above. Upon termination of employment an employee is paid for his accumulated annual leave and, after 7 years' employment, is paid up to 40 days of accumulated (vested) sick leave. Any unpaid leave can be converted to retirement credits, if applicable.

Salary related costs (i.e. Medicare, Social Security) have been accrued as of December 31, 2009 in accordance with GASB Statement No. 16 for those employees hired after April 1, 1986.

At December 31, 2009, the amount of accumulated annual and sick leave and salary-related costs was \$23,092,304 for all governmental funds. The current liability related to annual and sick leave for 2009 is \$1,160,856. These funds are provided through budget appropriations in the General Fund, Special Revenue Funds, Enterprise and Internal Service Funds. As internal service funds predominantly serve governmental funds, accordingly, at year end \$2,730,531 of internal service funds compensated absences is included in the total for all governmental funds.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE H – LONG TERM DEBT (continued)

Landfill Closure and Postclosure Care

The Parish opened the Jefferson Parish Landfill in 1981. The landfill was divided into three phases, with each phase being further divided into "cells". Phase I initially stopped accepting waste in 1988. Phase II was opened and accepted waste from August 1988 to September 1993. Upon closure of Phase II, Phase I was reopened through a "vertical" expansion. The Phase I expansion ceased operations on December 31, 1997 and is considered to be at 100% capacity. Phase III of the landfill commenced operations January 2, 1998. Under state regulations, Phase III was initially permitted to operate for a 10 year period. At December 31, 2009, total closure and post-closure costs for Phase III are estimated to be \$16,873,395 and will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life as of December 31, 2009 is 38 years.

State and Federal laws and regulations require the owners and operators of municipal 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 I expansion as well as Phase III. Since Phase II was closed prior to the effective date of the regulations, under State rules, the Parish must provide postclosure care for a period of only three years. While the Parish owns the landfill, 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 GASB Statement No. 18, the Parish is only recording a liability for the estimated postclosure care costs.

Although the postclosure care costs will not be paid until near or after the date of closure, the Parish is required to report a portion of these costs as a liability at December 31, 2009 based on the amount of landfill capacity used. Because the Parish reports its landfill operations in a governmental fund, the modified accrual basis of accounting is applied to the recognition of expenditures relating to the amortization of the postclosure care liability. Accordingly, no liabilities are due within the next year.

The \$15,786,410 postclosure care liability on phases in operation at December 31, 2009 is made up of the following:

	PHASE I EXPANSION	PHASE II	PHASE III	TOTAL
Total estimated postclosure care costs	\$ 6,867,500	\$ 1,968,000	\$ 9,801,000	\$ 18,636,500
Estimated capacity used	100%	100%	91%	
Cumulative liability	6,867,500	1,968,000	8,918,910	
Less cost previously recognized	-	1,968,000	-	
Liability at year end	\$ 6,867,500	\$ -	\$ 8,918,910	\$ 15,786,410

The amounts noted above are based on what it would have cost to perform all postclosure care in 2009. 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 trust account to accumulate monies to pay for the postclosure care costs. At December 31, 2009, \$192,017 is in escrow for these purposes.

Judges' Annuities

The parish is responsible for paying retirement benefits to First and Second Parish Court Judges, and their surviving spouses, who served on the bench prior to 1987, and who were not participants in the Parish Employees' Retirement System. These benefits are paid from the General Fund. At the discretion of the Parish, it anticipates funding the benefits from the anticipated income on the previously purchased annuities. Based on estimates made, \$2,973,672 is required as of December 31, 2009. The Parish has \$1,352,277 in accumulated value of previously purchased annuities as of December 31, 2009 leaving an unfunded amount of \$1,621,395.

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

December 31, 2009

**NOTE H - LONG TERM DEBT (Continued)**

**CHANGES IN LONG-TERM DEBT**

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2009 (in thousands of dollars):

	BEGINNING OF YEAR	ADDITIONS	REDUCTIONS	BALANCE AT YEAR END	DUE WITHIN ONE YEAR
<b>Governmental Activities:</b>					
Bonds	\$ 342,571	\$ 159,290	\$ 128,891	\$ 374,970	\$ 26,842
Certificates of Indebtedness	4,850	-	1,020	3,830	1,080
Loan Programs	147,064	68,950	67,675	148,339	2,699
Bond Premium	10,914	3,171	743	13,342	-
Capital Leases	4,421	-	244	4,177	262
Compensated Absences	23,203	7,800	7,711	23,092	1,161
Landfill Postclosure Costs	15,002	784	-	15,786	-
Net Pension Obligation	1,524	-	461	1,063	-
Net Post-Employment Obligation	8,498	5,007	-	13,503	-
Pension Payable - Judges Annuities	1,457	164	-	1,621	-
Total governmental activities	<u>\$ 559,495</u>	<u>\$ 242,966</u>	<u>\$ 204,745</u>	<u>\$ 597,723</u>	<u>\$ 32,024</u>
<b>Business-type Activities:</b>					
Loan Programs	\$ 4,569	\$ -	\$ -	\$ 4,569	\$ -
Total business type activities	<u>\$ 4,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,569</u>	<u>\$ -</u>

Annual debt service to maturity on bonds and certificates, including interest of \$228,880 are as follows (in thousands of dollars):

YEAR ENDING December 31,	GENERAL OBLIGATION & SPECIAL TAX	CERTIFICATES OF INDEBTEDNESS	LOAN PROGRAMS	TOTAL LONG TERM DEBT
2010	\$ 47,134	\$ 1,192	\$ 7,485	\$ 55,811
2011	45,082	753	69,380	115,215
2012	40,377	752	7,919	49,048
2013	40,012	750	7,957	48,719
2014	40,015	755	8,001	48,771
2015-2019	197,988	-	38,525	234,513
2020-2024	117,471	-	34,092	151,563
2025-2029	8,202	-	31,586	39,788
2030-2034	4,515	-	10,665	15,180
2035-2039	-	-	-	-
Total debt service to maturity	<u>540,796</u>	<u>4,202</u>	<u>213,590</u>	<u>758,588</u>
Less amounts representing interest:				
2010	20,292	132	4,786	25,210
2011	19,388	103	10,957	30,448
2012	18,451	77	4,087	22,615
2013	17,717	45	3,966	21,728
2014	16,924	15	3,635	20,774
2015-2019	54,164	-	16,684	70,848
2020-2024	16,527	-	11,957	28,484
2025-2029	1,893	-	5,875	7,768
2030-2034	470	-	535	1,005
2035-2039	-	-	-	-
Total interest	<u>185,826</u>	<u>372</u>	<u>62,682</u>	<u>228,880</u>
Total principal	<u>\$ 374,970</u>	<u>\$ 3,830</u>	<u>\$ 150,908</u>	<u>\$ 529,708</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, including federal arbitrage regulations.

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

December 31, 2009

**NOTE H - LONG TERM DEBT (Continued)**

**ADVANCE AND CURRENT REFUNDINGS**

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

The debt outstanding at December 31, 2009 related to these defeasances is as follows (in thousands of dollars):

East Bank Hotel Occupancy Tax Bonds Series 1992 A & B	\$ 2,240
Sales Tax Drainage Bonds - Series 1991	8,900
Special Sales Tax Bonds Series 1998	39,135
Special Sales Tax Bonds Series 2001	31,290
Special Sales Tax Bonds Series 2002	22,785
Special Sales Tax Bonds Series 2007	<u>97,800</u>
<b>Total Defeased Debt</b>	<b><u>\$ 202,150</u></b>

On May 1, 2009, the Parish issued \$109,290,000 of Special Sales Tax Revenue Refunding Bonds - Series 2009-B for the purpose redeeming \$98,340,000 aggregate principal amount of the floating rate Special Sales Tax Revenue Refunding Bonds Series 2007. Ambac Assurance Corporation provided a municipal bond insurance policy for the 2007 series. Ambac was downgraded by the rating agencies and, as a result, the floating rate on the 2007 series increased significantly and was at a rate that was unacceptable to the Parish. The advance refunding resulted in the recognition of an accounting loss, recorded as interest expense, of \$7.3 million for the year ended December 31, 2009. Due to the variable interest rate on the Series 2007 loan, the economic impact of the advance refunding can not be determined.

On July 1, 2009, the Parish issued \$63,850,000 of LCDA Loans Series 2009 for the purpose of redeeming \$9,107,025 aggregate principal amount of the Series 1999 LCDA Loan, \$17,553,800 aggregate principal amount of the Series 2000-A LCDA Loan, \$27,605,000 aggregate principal amount of the Series 2006 Safehouse LCDA Loan and \$9,470,000 aggregate principal amount of the Series 2007 Safehouse LCDA Loan. This refunding was undertaken to reduce to total debt service payments over the next 22 years by \$69,965. The reduction of \$15,446,733 in debt service payments for the first nine years, along with an increase for the remaining twelve years of \$15,376,768 results in an economic impact of \$7,015,939

**NOTE I - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

The composition of interfund balances as of December 31, 2009 is as follows:

	RECEIVABLE FUND	PAYABLE FUND
Other Governmental Funds	\$ -	\$ 9,074,218
General Liability Internal Service Fund	<u>9,074,218</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 9,074,218</u></b>	<b><u>\$ 9,074,218</u></b>

The outstanding balances between funds represent the advance of pooled cash as disclosed in Note A - Summary of Significant Accounting Policies and Note D - Pooled Assets.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2009**

**NOTE I - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)**

Interfund transfers:  
(In thousands of dollar)

Transfers In:

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital Improvements	Road & Street Capital Improvements	Nonmajor Governmental Funds	Consolidated Sewerage District No. 1 Enterprise Fund	Internal Service Funds	Total
<b>Transfer out:</b>									
General Fund	\$ -	\$ 15	\$ -	\$ -	\$ 125	\$ 600	\$ -	\$ -	\$ 740
Federal and State Grants	62	-	-	-	-	4,606	-	-	4,668
East Bank Consolidated Fire District	-	-	-	-	-	6,182	-	-	6,182
Drainage and Pump Station Capital Improvements	-	-	-	-	-	3	-	-	3
Road & Street Capital Improvements	-	85	-	1,023	-	6,526	-	270	7,904
Nonmajor Governmental Funds	5,472	247	1,593	1,213	4,351	34,794	176	-	47,846
Consolidated Sewerage District No. 1 Enterprise Fund	-	-	-	-	3	-	-	-	3
Consolidated Waterworks District No. 1 Enterprise Fund	-	-	-	2	-	-	-	-	2
Internal Service Funds	-	10	-	-	280	721	-	-	1,011
<b>Total</b>	<b>\$ 5,534</b>	<b>\$ 357</b>	<b>\$ 1,593</b>	<b>\$ 2,238</b>	<b>\$ 4,759</b>	<b>\$ 53,432</b>	<b>\$ 176</b>	<b>\$ 270</b>	<b>\$ 68,359</b>

Transfers are used to 1) move revenues from the fund with collection authorization to the debt service fund as principal and interest payments become due, 2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, 3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs, 4.) move funds from various fund types to capital project funds to finance construction costs in accordance with budgetary authorizations.

**NOTE J - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES/NET ASSETS**

The nature and purpose of the reservations and designations of fund balances/net assets are as follows:

Reserved for judges' annuities - This reserve was established as an offset against the asset, prepaid judges' annuities, because it does not constitute an available, expendable resource of the fund. These annuities were purchased to provide for the future retirement benefits of the First and Second Parish Court judges.

Reserved for advances - This reserve was established as an offset against the asset, advances to other funds, because it does not constitute an available, spendable 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 employees' pension benefits - This represents the amount of fund balance in the Pension Trust fund. These amounts are restricted for the payment of benefits and administrative costs of the plan.

Designated for subsequent year's expenditures - This represents the portion of fund balance available for appropriation which has been designated by the adopted 2010 budget ordinance.

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

Designated for contingencies - This represents the amount designated for tentative or potential expenditures.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE J - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES/NET ASSETS (Continued)

Reserved, designated and undesignated fund balances and net assets at December 31, 2009, were as follows:

	<u>RESERVED</u>	<u>UNRESERVED</u>	
		<u>DESIGNATED</u>	<u>UNDESIGNATED</u>
Primary Government:			
General Fund:			
Judges' annuities	\$ 1,352,277	\$ -	\$ -
Subsequent year's expenditures	-	9,201,748	-
Uncommitted	-	-	13,483,407
	<u>1,352,277</u>	<u>9,201,748</u>	<u>13,483,407</u>
Special Revenue Funds:			
Advances	827,370	-	-
Subsequent year's expenditures	-	12,948,024	-
Uncommitted	-	-	77,534,542
	<u>827,370</u>	<u>12,948,024</u>	<u>77,534,542</u>
Debt Service Funds:			
Debt service	46,456,038	-	-
	<u>46,456,038</u>	<u>-</u>	<u>-</u>
Capital Projects Funds:			
Construction	-	185,732,857	-
Uncommitted	-	-	193,417,614
	<u>-</u>	<u>185,732,857</u>	<u>193,417,614</u>
Enterprise Funds:			
Construction	46,251,280	-	-
Uncommitted	-	-	567,047,985
	<u>46,251,280</u>	<u>-</u>	<u>567,047,985</u>
Internal Service Funds:			
Self-insurance	9,897,967	-	-
Uncommitted	-	-	13,057,042
	<u>9,897,967</u>	<u>-</u>	<u>13,057,042</u>
Pension Trust Fund:			
Employees' pension benefits	28,242,872	-	-
	<u>28,242,872</u>	<u>-</u>	<u>-</u>
<b>Total Primary Government</b>	<u>133,027,804</u>	<u>207,882,629</u>	<u>864,540,590</u>
Component Units:			
Debt service	54,645,267	-	-
Urban redevelopment and housing	10,647,465	-	-
Uncommitted	-	-	348,712,349
<b>Total Component Units</b>	<u>65,292,732</u>	<u>-</u>	<u>348,712,349</u>
<b>Total Reporting Entity</b>	<u>\$ 198,320,536</u>	<u>\$ 207,882,629</u>	<u>\$ 1,213,252,839</u>

NOTE K - AD VALOREM TAX

The Parish levies an ad valorem tax on real property as of November 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 Commission (usually December 1). The tax is delinquent 30 days after its due date. Taxes are levied based on property values determined by the Jefferson Parish Assessor's office. All land and residential improvements are assessed at 10 percent of fair market value, and other property at 15 percent of fair market value. Taxes are billed and collected by the Jefferson Parish Sheriff's Department which receives a certain millage for its services. The taxes remitted by the Sheriff's Department to the Parish are net of assessor's commission and pension fund contribution. Ad valorem taxes are recorded as revenue of the period for which levied, thus the 2008 property tax which was levied to finance the budget for 2009 was recorded as revenue for the year 2009. The 2009 property tax which was levied to finance the budget for 2010 will be recorded as revenue in 2010.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2009**

**NOTE K - AD VALOREM TAX (Continued)**

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

	<u>NUMBER OF MILLS</u>			
	<u>2009 BUDGET</u>		<u>2010 BUDGET</u>	
	<u>MAINTENANCE AND OPERATION</u>	<u>DEBT SERVICE AND CAPITAL IMPROVEMENTS</u>	<u>MAINTENANCE AND OPERATION</u>	<u>DEBT SERVICE AND CAPITAL IMPROVEMENTS</u>
Jefferson Parish (excluding City of Kenner)	1.38	-	1.38	-
Jefferson Parish (Kenner)	.69	-	.69	-
Jefferson Parish Library	6.50	-	6.50	-
Jefferson Parish Health Unit	1.65	-	1.65	-
Juvenile Detention	2.91	-	2.91	-
Consolidated Garbage District #1	2.83	-	2.83	-
Consolidated Road Lighting	2.89	-	2.89	-
Road Lighting District #7	5.08	-	5.08	-
East Bank Consolidated Fire District	17.84	-	17.84	-
Fire District #3	13.77	-	13.77	-
Fire District #4	11.81	-	15.00	-
Fire District #5	16.58	-	16.58	-
Fire District #6	16.85	4.21	16.85	4.21
Fire District #7	19.74	3.42	19.74	2.52
Fire District #8	15.15	3.79	15.15	3.79
Fire District #9	17.48	-	17.48	-
Consolidated Waterworks District No. 1	.30	3.32	1.55	2.07
Consolidated Sewerage District No. 1	3.66	-	3.66	-
Consolidated Recreation and Community Center and Playground District	8.26	-	8.26	-
Sub District No.1 of Consolidated Playground District #2	-	3.37	-	2.55
Playground District #16	8.74	-	8.74	-
Consolidated Drainage District #2	4.90	-	4.90	-
Consolidated Drainage District #2 (SELA)	3.61	-	3.61	-
Ambulance District #2	10.15	-	10.15	-
Transportation System	1.30	-	2.00	-
Transportation System-Disabled	.65	-	1.00	-
Culture & Parks	.82	-	.82	-
Special Services District	2.07	-	2.07	-

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE L - SALES TAX

At December 31, 2009, the total sales tax levied in Jefferson Parish was 8 3/4 percent. The state sales tax is 4 percent of this 8 3/4 percent. Sales taxes, except sales tax on motor vehicles, are collected by the Sheriff of Jefferson Parish (a separate entity) who receives commission of 9 1/2 to 11 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 4 3/4 percent collected in Jefferson Parish is distributed as follows:

1 1/2 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 this report.

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

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

3 percent is levied by the Jefferson Parish Council.

Of the 3 percent levied by the Jefferson Parish Council, 1/2 percent is dedicated to the Jefferson Parish School Board and 1/8 percent is dedicated to the Jefferson Parish Sheriff. The Parish of Jefferson has effective use of 2 3/8 percent sales taxes, minus the 11% commission. The taxes are described below and are included in this report.

1954 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.

1966 1/2 percent sales tax collected from unincorporated areas is for general purposes determined by the Council.

1981 1/2 percent sales tax is collected and distributed as follows:

1/3 of 1/2 percent collected parishwide 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.

1984 1 percent sales tax is collected and distributed as follows:

Of the one percent collected in unincorporated areas (with the exception of the Town of Jean Lafitte), 7/8 percent and all of the tax collected within the Town of Jean Lafitte was dedicated to the purchase, construction, acquisition and improvement of the Sewer Capital Program. In 1998, a rededication and extension of this tax was approved to dedicate revenues to the cost of maintenance and replacement of sewerage facilities, and the construction, improvement or maintenance of public roads, streets, or highways located in Jefferson Parish, including the cost of reconstruction, rehabilitation, base stabilization, drainage, adjustments and related sidewalks and curbs. The proceeds of the tax collected within the boundaries, as presently constituted, of each municipality within the Parish shall be returned to each municipality to be used for any lawful purpose. The remaining 1/8 percent of tax collected within the unincorporated areas of the Parish is paid over to the Jefferson Parish Sheriff to provide funds for law enforcement purposes. The Jefferson Parish Sheriff is a separate legal entity and is not included in this financial report.

2007 Ordinance # 23155 dated October 17, 2007, was adopted by the Parish Council establishing the Terrytown Redevelopment & Restoration District. The district is comprised of that portion of Jefferson Parish lying within the West Bank Expressway in Jefferson Parish, Highway 23, the Plaquemines Parish line and the Orleans Parish line. This district is considered a tax increment financing district (TIF) whereby a baseline of specific revenue collected in a specific area is determined and any revenues collected in this district over and above that baseline should now be accounted for in that district. Ordinance # 23177 dated November 14, 2007 established the baseline of this district to be \$ 423,796. This baseline includes a portion of the Sales and Use Tax levied and collected by the State of Louisiana, in an amount equal to a 1/2% Sales and Use Tax; and 1/2% Sales and Use tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. The specific revenue is undedicated 1/2 penny of sales taxes (General Fund) that are collected in an area in and around Oakwood shopping center. The ordinance established a 2006 baseline of \$ 211,898 as the Parish's share and any sales tax received over this amount should be now credited to the newly established fund.

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

December 31, 2009

**NOTE L - SALES TAX – (Continued)**

2008 Ordinance # 23449 dated December 10, 2008, was adopted by the Parish Council establishing the Metairie CBD Economic Development District No 1. The district is comprised of that portion of unincorporated property in Jefferson Parish bounded by Causeway Boulevard, West Esplanade Avenue, Division Street and Veterans Boulevard. This district is considered a tax increment financing district (TIF) whereby a baseline of specific revenue collected in a specific area is determined and any revenues collected in this district over and above that baseline should now be deposited in the special trust fund, and are dedicated to the District solely for the purpose of paying the costs of infrastructure and economic development projects in the area within the described boundaries, or for the payment of debt service on bonds or other indebtedness incurred for economic development projects. This baseline includes a portion of the Sales and Use Tax levied and collected by the State of Louisiana, in an amount equal to a ½% Sales and Use Tax; and ½% Sales and Use tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. Ordinance # 23507 dated March 18, 2009 established a baseline of zero as the Parish's share, as no sales taxes whatsoever were collected within the boundaries of the District during the 2007 fiscal year, and any sales tax received over this amount should be now credited to the newly established fund.

**NOTE M - 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 support services (purchasing, accounting, personnel, building maintenance, etc.) provided by the General Fund to the various Parish departments/funds. These costs are recorded as expenditures in the other funds and as a revenue in the General Fund. Support services allocated for 2009 amounted to \$838,994 for grant programs and \$8,000,000 for other funds.

**NOTE N - 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 per workers' compensation claim, each general liability claim, and automobile claim. The Parish also purchases commercial insurance for claims in excess of coverage provided by the fund. There have been no significant reductions in insurance coverages from the prior year nor has the Parish 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 estimates of the amounts needed to pay prior and current year claims. These interfund "premiums" are reported as interfund services provided and used. At December 31, 2009, the outstanding claims liability was \$26,406,182, which includes an estimated liability for incurred but not reported claims of \$10,562,503. The estimated claim liability is determined by the third-party administrator based on historical information, anticipated payments and actuarial calculations. These liabilities are based on the requirements of Governmental Accounting Standards Board Statement No. 10, "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.

The Fund's claim liability at December 31, 2009 is shown on the Statement of Net Assets. The current portion of the liability is \$5,758,218 and the noncurrent portion is \$20,647,964. Changes in the Fund's claims liability amount for the years ended December 31, 2007, 2008 and 2009 were:

	<u>BEGINNING OF YEAR LIABILITY</u>	<u>CURRENT YEAR CLAIMS AND ESTIMATES</u>	<u>CLAIM PAYMENTS</u>	<u>BALANCE AT YEAR END</u>
2007	\$22,562,097	\$7,825,810	\$(4,315,809)	\$26,072,098
2008	26,072,098	6,463,701	(6,547,282)	25,988,517
2009	25,988,517	5,388,819	(4,969,154)	26,406,182

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2009**

**NOTE N - RISK MANAGEMENT (Continued)**

**HEALTH INSURANCE**

The Parish provides health and accident insurance to its employees exclusively through health-maintenance organizations (HMO's) and point-of-service organizations (POS's). Under these types of programs, the Parish pays initial premiums based on the level of the employee's participation and has no further liabilities on any claims.

**UNEMPLOYMENT COMPENSATION**

The Parish is self-insured for unemployment claims filed with the state. To account for and finance these claims, the Parish has established an Unemployment Compensation Fund (an internal service fund) whereby each fund contributes .45 percent of its annual payroll into the fund. Since 1995, the contribution was temporarily suspended until such time additional funding is needed to cover outstanding claims. These interfund "premiums" are reported as interfund services provided and used.

The Fund's claim liability at December 31, 2009 is shown on the Statement of Net Assets. The current portion of the liability is \$213,638 and the noncurrent portion is \$945,662. Changes in the Fund's claims liability amount for the years ended December 31, 2007, 2008 and 2009 were:

	<u>BEGINNING OF YEAR LIABILITY</u>	<u>CURRENT YEAR CLAIMS AND ESTIMATES</u>	<u>CLAIM PAYMENTS</u>	<u>BALANCE AT YEAR END</u>
2007	\$1,595,300	\$71,203	\$(102,403)	\$1,564,100
2008	1,564,100	70,129	(170,629)	1,463,600
2009	1,463,600	(47,853)	(256,647)	1,159,300

**NOTE O - COMMITMENTS AND CONTINGENCIES**

**FUTURE COMMITMENT - DRAINAGE DISTRICT NO. 1**

In 1972 an independent contractor constructed a drainage canal, levee, and pumping facilities located in Consolidated Drainage District No. 1. Pursuant to resolutions No. 17519 and No. 20268 adopted by the Jefferson Parish Council, the Parish must reimburse the contractor for the costs of construction, which amounted to \$425,000, out 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 supported by the assessments on the property being drained by the pumping station until the contractor is fully reimbursed. As of December 31, 2009, no payments have been made to satisfy this commitment.

**FUTURE COMMITMENT - CORPS OF ENGINEERS**

In 1996, the Parish entered into an agreement with the United States Army Corps of Engineers to conduct a study to alleviate rainfall flooding and improve its drainage and pump stations through partnership in funding. The total cost of the project is estimated to be \$800,000,000. Because of differences in Federal authorizations for this program, the Parish has been required to pay 25% of some work, 0% for some work and 35% of other work. The Parish has been allowed to contribute a percentage its share in the form of in-kind services and the remaining amount had to be paid to the Federal Government in cash. As of December 31, 2009, the Parish has disbursed \$85,000,000, inclusive of \$18,562,784 paid to the Corps of Engineers as the Parish's match. Since Hurricane Katrina, up to \$100,000,000 of the total project cost will be 100% federal funding. When the \$100,000,000 post Katrina funding is exhausted the remaining SELA work will be cost shared 35% and 65%. Total project costs may vary due to construction cost escalation.

**FUTURE COMMITMENT - JEFFERSON FACILITIES INC (JFI)**

In 2001, the Parish entered into a lease agreement with JFI for 200 parking spaces in the parking garage located at the Parish Courthouse Campus. The lease agreement stipulates that the obligation of the Parish is to make lease payments equal to the amount of any shortfall in debt service owed on the bonds issued by the issuer (JFI) to finance construction of the facility should the net revenues of the facility be insufficient. The total amount of the bonds issued on August 1, 2001 was \$ 9,315,000. The Parish will appropriate in its annual budget submitted each year to the Council an amount estimated to be sufficient to pay such lease payment and shall expend only as much of the amount appropriated as is necessary to pay such shortfall. For the year ended December 31, 2009 the Parish made a payment in the amount of \$562,754 for debt service based on this agreement and an amount of \$624,540 has been appropriated for debt service for 2010.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2009**

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

**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 to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," and "remote" contingencies, as defined in National Council on Governmental Accounting Statement 4 for Claims and Judgments. No material loss contingencies have been categorized as "probable" thus no accrual has been recorded. The Parish's "reasonably possible" loss contingencies at December 31, 2009 for which an amount of liability can be estimated, approximates \$1,800,000 to \$2,300,000. A "reasonably possible" loss contingency at December 31, 2009 for which no liability has been estimated involves litigation with a portion of the Parish's firefighters over disputed pay raises and back pay of annual leave.

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

On October 1, 2000, the Consolidated Sewerage District entered into a professional service agreement with American Water Services to provide operation and maintenance services for the East Bank Wastewater Treatment Plant. The agreement is for a period of five years and the District has the option to renew the agreement for two five-year terms. Total payments under the contract totaled \$4,283,464 for the year ended December 31, 2009.

**ARBITRAGE REBATE**

In accordance with the Tax Reform Act of 1986 any interest earnings on borrowed funds since August 31, 1986 in excess of the interest costs are required to be rebated to the federal government. The Parish has determined that there was no material liability at December 31, 2009. Additional rebate calculations are scheduled to be performed in 2010.

**LINE OF CREDIT - STATE OF LOUISIANA**

In 2005, Jefferson Parish and the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) entered into loan agreements to provide funding up to \$1,200,000 for the purpose of constructing the Grand Isle Tarpon Rodeo Pavilion facility. As of December 31, 2009, \$1,011,731 has been drawn against this line of credit.

**ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS**

Supplemental salary payments are made by the State directly to fire employees. The parish is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure (expense) payments is the actual contribution made by the State. Also, funding is received from the State for retirement supplemental reimbursements for parish court judges and supplemental pay for justices of peace and constables. These funds are remitted first to the Parish, then to the employees.

On-behalf payments recorded as revenues and expenditures in the 2009 financial statements are as follows:

<b>General Fund</b>	
Parish Court Judges retirement supplement	\$ 18,039
Justices of Peace and Constables	19,400
<b>Special Revenue Fund</b>	
Fire employees supplemental salaries	<u>1,224,587</u>
<b>Total on-behalf payments</b>	<u>\$ 1,162,026</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE P – POST-EMPLOYMENT BENEFITS

HEALTH AND LIFE INSURANCE

**Plan Description.** The Parish provides health care and life insurance benefits to its employees upon retirement as authorized by Resolution No. 74791. Health coverage includes a fully insured group health maintenance organization plan (HMO) together with Medicare 65 plans for those eligible. Life insurance coverage is continued after retirement but a reduced amount of coverage.

Medical benefits are provided to employees upon retirement according to the retirement eligibility provisions as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. The plan is a fully insured, single-employer defined benefit plan.

Life insurance coverage is provided in the amount of \$10,000 for retirees under age 70 and \$5,000 to retirees age 70 and older.

**Funding Policy.** Until 2007, The Parish recognized the cost of providing post-employment medical and life benefits (the Parish's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2009, The Parish's portion of health care funding cost for retired employees totaled \$3,686,974, and the life insurance totaled \$203,074.

Effective with the Fiscal Year beginning January 1, 2007, The Parish implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45).

**Annual Required Contribution (ARC).** The Parish's Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the medical and life insurance benefits. The total ARC for the fiscal year beginning January 1, 2009 is \$8,680,117 for medical, and \$358,690 for life, as set forth below:

	Medical	Life
Normal Cost	\$ 2,267,287	\$ 108,102
30-year AAL amortization amount	6,244,268	243,622
Interest	<u>168,562</u>	<u>6,966</u>
Annual required contribution (ARC)	<u>\$ 8,680,117</u>	<u>\$ 358,690</u>

**Net Post-employment Benefit Obligation.** The table below shows the Parish's Net Other Post-employment Benefit (OPEB) Obligation for fiscal year ending December 31, 2009:

	Medical	Life
Annual Required Contribution	\$ 8,680,117	\$ 358,690
Less: ARC Adjustment	(477,171)	(4,634)
Interest Earned on Investments(Net of Fees)	<u>336,587</u>	<u>3,269</u>
Annual Post-Employment Benefit Cost	8,539,533	357,325
Contributions:		
Current year retiree premiums	<u>(3,686,974)</u>	<u>(203,074)</u>
Increase(Decrease) in Benefit Obligation	4,852,559	154,251
Net Post-employment Benefit Obligation, Beginning of year	<u>8,414,669</u>	<u>81,726</u>
Net Post-Employment Benefit Obligation End of year	<u>\$ 13,267,228</u>	<u>\$ 235,977</u>

- The Parish has set up an internal service fund as a dedicated reserve for the post employment benefit obligation. As of December 31, 2009, \$9,291,081 has been dedicated in the Internal Service Fund Post Employment Benefits for this purpose.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE P – POST-EMPLOYMENT BENEFITS (Continued)

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

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation
2007	\$ 7,724,874	85.5%	\$ 3,759,461
2008	\$ 8,765,671	76.2%	\$ 8,496,395
2009	\$ 8,896,858	86.0%	\$ 13,503,205

**Funded Status and Funding Progress.** As of December 31, 2009, the Parish made an annual required contribution to its post employment benefits plan based on actuarial calculations with the assumption of a 7% annual investment return. However, after year end, the annual required contribution was recalculated at a lower rate of investment return due to the economic conditions resulting in a higher annual required contribution. As of January 1, 2009, the most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$112,295,133 (medical) and \$4,381,236 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Parish uses the Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	Medical	Life
Actuarial Accrued Liability (AAL)	\$ 112,295,133	\$ 4,381,236
Actuarial Value of Plan Assets	0	0
Unfunded Actuarial Accrued Liability (UAAL)	<u>112,295,133</u>	<u>4,381,236</u>
Funded Ratio (Act. Val. Assets/AAL)	0%	0%
Total Payroll	\$ 121,057,271	\$ 121,057,271
UAAL as a percentage of covered payroll	92.8%	3.62%

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio Percentage	Covered Payroll	UAAL as % of Covered Payroll
12/31/2007	\$ 0	\$ 87,004,164	\$ 87,004,164	0%	N/A	-
12/31/2008	0	100,696,674	100,696,674	0%	115,077,983	87.5%
12/31/2009	0	116,676,369	116,676,369	0%	121,057,271	96.3%

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

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

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2009**

**NOTE P – POST-EMPLOYMENT BENEFITS (Continued)**

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

Actuarial Value of Plan Assets are based on actuarial valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

**Turnover Rate.** The following age related turnover scale was used:

<u>Age</u>	<u>Percent Turnover</u>
18 – 25	35.0%
26 – 40	25.0%
41 – 54	20.0%
55+	10.0%

**Post employment Benefit Plan Eligibility Requirements.** It is assumed that entitlement to benefits will commence three years after earliest eligibility for retirement. Eligibility for retirement has been assumed to be the earliest of: (1), 30 years of service at any age (2), age 55 and 25 years of service (3), age 60 and 10 years of service or (4), age 65 and 7 years of service. Entitlement to benefits continue through Medicare to death

**Investment Return Assumption (Discount Rate).** GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits. Based on the assumption that the ARC will be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

**Future Cost Increase (Trend) Rate.** The expected rate of increase in medical cost is based on 10% graded uniformly to 5% over 10 years. Retiree life insurance premiums are paid 100% by the Parish. The rate for retirees is \$1.44 per \$1000 of insurance inforce per month. The same actuarial assumptions as those used for medical benefits were used to value life insurance post-employment except that a zero trend factor assumption was used

**Mortality Rate.** The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, is used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans.

**Method of Determining Value of Benefits.** The portion of the total retiree medical premium which would be paid by the Parish is determined according to a "vesting" schedule based on the number of years of service at retirement date. There are different schedules for retiree coverage and for dependent coverage. The portion of the premium after retirement date (based on these "vesting" schedules) expected to be paid by the Parish for each retiree has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. It has been assumed that enrollees will retain the same coverage types after retirement date as they had during employment.

**COST OF LIVING PLAN**

In addition to the health care and life insurance benefits noted above, the Parish also provides a supplement to retirees' pensions as authorized by Ordinance No. 18176. This benefit is available to retirees participating in either the Employees' Retirement System of Jefferson Parish or the Parochial Employees' Retirement System of Louisiana who have been retired 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 person has been retired including partial years. The minimum additional payment is \$350 and the maximum payment is \$1,200. Any additional payment due to the retiree per these calculations is further reduced by any cost of living adjustment benefits paid by the Parochial Employees' Retirement System of Louisiana (not available to all plan participants). A total of 463 retirees received the cost of living adjustment from the Parish in 2009. The total calculated benefits to be paid to the Parish retirees in 2009 were \$531,822. This amount was reduced by \$72,589 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$459,033 in cost of living adjustment payments.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE Q – PENSION PLANS

Early Retirement

In 2006, Jefferson Parish offered to eligible long-term employees an 'early retirement' allowance. Per Ordinances 22699 and 22804, those employees who attained age fifty-one (51) years and completed 25 years of creditable service had the one-time election of taking an 'early retirement' benefit equal to their compensation and service credit at the 'early retirement' date. The benefits attained would be paid on a monthly basis from Parish funds until such time that the employee reached normal retirement eligibility under the Parochial Retirement System. There were nineteen (19) employees who elected the 'early retirement' benefit and \$391,301 was expended in 2009. Additionally \$69,919 was accrued for the amount of unpaid sick leave that will be converted to service credit upon attainment of normal retirement per the Parochial Retirement System for these 'early retirement' employees. It is the Parish's normal policy that no liability is accrued for any unpaid leave upon termination of employment; however, as this was a special and unique option, the Parish assumed the liability for these employees only.

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

Plan Description

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 created by Jefferson Parish Ordinance 11027. The Parish Plan covers employees who were hired prior to December 15, 1979. As of that date, the Parish Plan became a closed plan and was merged with the Parochial Employees' Retirement System of Louisiana (The State Plan) whereby members of the Parish Plan continued to be 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, 2009 may be obtained by writing to: The Employees' Retirement System of Jefferson Parish, 3331 Metairie Road, Metairie, LA 70001 or by calling 504-831-4040.

Employees who are members of the Parish Plan only receive benefits equal to one percent of the highest three-year average annual compensation plus two percent of the first \$1,200 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 who are also members of the State Plan 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 100 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 by the Parish Plan to the retiree's surviving spouse and minor children.

Summary of Significant Accounting Policies

**Basis of Accounting** – The financial statements of the Parish Plan are prepared using the accrual basis of accounting. Contributions from employees are recognized as revenue in the period in which employees provide services. Contributions made 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 on a national exchange are valued at the last reported sales price at current exchange rates.

**Concentrations of Credit Risk** – The Parish Plan had 50% 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.

**Funding Policy** – The Parish Council requires that the Parish Plan be funded on an actuarially sound basis. The funding policy provides for contributions from employee and employer which are actuarially determined. In 2009, employees made contributions of 6.05% of gross earnings and employer contributions were 7.57% of annual covered payroll.

**Annual Pension Cost** – The annual pension cost of the Parish Plan for the current year was \$2,209,513 and the employer contributions were \$2,670,637. The annual required contribution for the current year was determined as part of the December 31, 2009 actuarial valuation using the Entry Age Normal Cost Method with Unfunded Actuarial Accrued Liability.

This method compares the theoretical reserve for service prior to the valuation date to plan assets. With this method, the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over both the earnings and service of the individual between entry age (date of membership in the system) and assumed exit age.

Significant actuarial assumptions used in the valuation include: 1) a rate of return on the investment of present and future assets of 7% per year, compounded annually; 2) projected salary increases of 5.5% per year compounded annually, attributable to inflation of 3.25% and merit of 2.25%. The actuarial value of assets is set equal to market value of assets adjusted to phase in realized and unrealized capital gains (losses) over a three year period. This technique smoothes the volatility of market values for investments. The unfunded actuarial accrued liability is being amortized over a 30 year period using a level dollar amortization method on a closed basis.

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

December 31, 2009

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

**Annual Pension Cost and Net Pension Obligation:**

Annual required contribution	\$ 2,270,155
Interest on net pension obligation	106,870
Adjustment to annual required contribution	<u>(167,312)</u>
Annual pension cost	2,209,513
Contribution made	<u>(2,670,637)</u>
Increase/(Decrease) in net pension obligation	(461,124)
Net pension obligation beginning of year, as restated	<u>1,523,863</u>
Net pension obligation end of year	<u>\$ 1,062,739</u>

**Schedule of Employer Contributions**

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/09	\$ 2,209,513	251.30%	\$ 1,062,739
12/31/08	2,018,770	144.20%	1,523,863
12/31/07	1,851,470	158.08%	2,409,408

**Schedule of Funding Progress**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio Percentage</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
2009	\$29,652,685	\$45,055,594	\$15,402,909	65.81%	\$ 6,057,848	254.26%
2008	30,399,897	45,451,156	15,051,259	66.88%	6,785,137	221.83%
2007	31,291,977	45,692,808	14,400,831	68.48%	8,385,783	171.73%

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2009**

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

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

**Plan Description**

The Parochial Employees' Retirement System Board of Trustees (The Board) administers the Parochial Employees' Retirement System (the State Plan), a cost-sharing multiple-employer defined benefit plan established by the Louisiana legislature as of January 1, 1953, by Act 205 of 1952. The State Plan was revised by Act No. 765 of 1979, effective January 1, 1980, to create the Plan A and Plan B fund to replace the "regular plan" and the "supplemental plan". Plan B Fund replaced the "regular plan". The State Plan is operating pursuant to LSA-R.S. 11:1901 through 11:2015. The State Plan covers employees who were hired subsequent to December 15, 1979.

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 or 7 years of creditable service and is at least 65 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 100 percent of the member's final 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 minor children.

The State Plan issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the year ended December 31, 2008 may be obtained by writing to: The Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70898.

**Summary of Significant Accounting Policies**

**Basis of Accounting** – The financial statements are prepared on the accrual basis of accounting. Contributions from employers and employees are recognized as revenue in the period in which employees provide services to the employers. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan.

**Method Used to Value Investments** – Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at the current exchange rates.

**Concentrations of Credit Risk** – No investment in any one organization represents 5% or more of the net assets available for pension benefits.

**Funding Policy** – Member contributions, established by Statute at 9.5% of compensation for Plan A and 3% of compensation for Plan B, are deducted from the member's salary and remitted by the participating employers. Employer contributions are actuarially determined every fiscal year according to statutory process. The unfunded actuarial accrued liability is being amortized over a 30 year period under the frozen attained age normal cost method. The aggregate actuarial cost method is used to calculate the funding requirements for Plan B. This method does not develop an unfunded actuarial liability. Written notice of these rates is provided to employers annually. In 2008, these employer rates were 13.25% for Plan A and 6% for Plan B.

**Schedule of Jefferson Parish Employer Contributions**

<u>Fiscal Year Ended</u>	<u>Plan A</u>	
	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>
2008	\$ 8,721,487	152.22%
2007	8,986,130	144.45%
2006	12,309,093	89.85%

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2009**

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

**FIREFIGHTERS' RETIREMENT SYSTEM**

**Plan Description**

The Firefighters' Retirement System Board of Trustees administers the Firefighters' Retirement System, a cost-sharing multiple-employer, defined benefit pension plan covering firefighters employed by a municipality, parish, or fire protection district of the State of Louisiana. The plan was created under the provisions of LRS 11:2251 through 11:2269.

Employees with 20 or more years of service who have attained age 50 or employees who have 12 years of service who have attained age 55 or 25 years of service at any age, are entitled to annual pension benefits equal to 3 1/3% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100 percent. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. Employees terminating before rendering 12 years of service forfeit the right to receive accumulated plan benefits attributable to their employer's contributions. Benefits are payable over the employees' lives in the form of a monthly annuity.

The Firefighters' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the fiscal year ended June 30, 2009 may be obtained by writing to: Firefighters' Retirement System, 3100 Brentwood Dr., Baton Rouge, LA 70809 or by calling 225-925-4060.

**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 fixed income securities and common stock and are reported at fair market value based on quoted market prices.

**Concentrations of Credit Risks** – The System has concentrations of investments in U. S. government and agency securities as well as bonds and stocks 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 existence and solvency of those entities.

**Funding Policy** – Contributions for all members are established by statute at 8.0% of earnable compensation. The contributions are deducted from the member's salary and remitted by the participating agency. According to state statute, contributions for all employers are actuarially determined each year. For the year ended June 30, 2009, employer contributions were 13.5% of members' earnings.

**Annual Pension Cost** - The annual pension cost of the Firefighters System for the current year was \$37,148,630 of which the employer contributions were \$22,640,615. The annual required contribution for the current year was determined through an actuarial valuation performed at June 30, 2009 using the Entry Age Normal Method. The unfunded actuarial accrued liability is being amortized over a 30 year period under a level payment method on a closed basis. Jefferson Parish Employer contributions are as follows:

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage Of APC Contributed</u>
6/30/09	\$ 2,048,068	100.0%
6/30/08	2,150,936	100.0%
6/30/07	2,068,968	100.0%

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2009**

**NOTE R – AVAILABILITY OF SEPARATE FINANCIAL REPORTS**

<p style="text-align: center; margin: 0;"><b>FUND</b></p> <p style="margin: 0;">Pension Trust Fund The Employees' Retirement System of Jefferson Parish</p>	<p style="text-align: center; margin: 0;"><b>AUDITOR</b></p> <p style="margin: 0;">Keith J. Rovira</p>
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**NOTE S – WIRELESS EMERGENCY 911 SERVICE CHARGE**

Act 1029 of 1999 amends and reenacts Louisiana Revised Statutes (R.S.) 33:9101 through 9131 relative to communication districts. The act authorizes the governing authority of a communication district to levy an emergency telephone service charge on certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to Emergency 911 systems.

In November 1996, the Council passed Ordinance 19885 which authorized a levy of \$1.19 per month per wireless service connection. In April 2000, the Council passed Resolution 91522, which authorized the Parish to enter into agreements provided for by Act 1029 with several wireless communication suppliers. During the year ended December 31, 2009, the Parish derived \$7,746,526 in revenues from the service charge and expended \$4,597,166. The Parish has implemented the first phase of the E911 Wireless Service. The second phase requires the upgrade of equipment and construction of a new center is currently under construction with an estimated completion date of September 2010.

**NOTE T – SELECTED DISCLOSURES ON DISCRETELY PRESENTLY COMPONENT UNITS**

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

**1. DEPOSITS AND INVESTMENTS**

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the Component Unit's deposits may not be returned to it. At year end the Component Unit's deposits were not exposed to any custodial credit risk. The following is a summary of the bank balances and carrying amounts of the deposits (in thousands of dollars):

	<u>TOTAL BANK BALANCE</u>	<u>TOTAL CARRYING AMOUNT</u>
JEDCO	\$ 2,428	\$ 2,428
Jefferson Facilities, Inc.	177	177
J P Finance Authority	4,055	4,055
Hospital District No. 1	12,496	12,468
Hospital District No. 2	7,334	7,334
<b>Totals</b>	<u>\$ 26,490</u>	<u>\$ 26,462</u>

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

**December 31, 2009**

**NOTE T – SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)**

**Custodial Credit Risk – Investments**

Custodial credit risk is the risk that in the event of the failure of the counterparty to a transaction, the Component Unit's will be able to recover the value of the investment. The Component Unit's investment policies require that all repurchase agreement investments be fully collateralized and held by the counterparty's trust department or agent in the Component Unit's name. Investments in external investment pools, mutual funds, and other pooled investments are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission. At year end the Component Unit's investments were not exposed to any custodial credit risk. The following is a summary of Component Unit investments

	<u>CARRYING</u> <u>AMOUNT</u>	<u>FAIR</u> <u>VALUE</u>
U.S Government Agencies	\$ -	\$ -
U.S Government Securities	314,726	\$ 314,726
Certificates of Deposit	<u>5,451</u>	<u>5,451</u>
Total	320,177	<u>\$ 320,177</u>
Mutual Funds	17,613	
Louisiana Asset Management Pool (LAMP)	814	
Others	<u>39,405</u>	
Total Investments	<u>\$ 378,009</u>	
Per Combined Balance Sheet		
Current Assets - Investments	97,763	
Restricted Assets - Investments	<u>280,246</u>	
Total per Combined Balance Sheet	<u>\$ 378,009</u>	

Hospital District No.1 owns \$28,913 and Hospital District No.2 owns \$17,584,104 of mutual funds. The \$813,981 invested in LAMP is owned by JEDCO. The \$39,405 in other investments is owned by the J P Finance Authority. These amounts are not evidenced by securities that exist in physical or book entry form. The Authority is subject to credit risk for each of the financial institutions ability to pay the guaranteed investment contracts. The Authority requires its trust indentures relating to its debt issues that the financial institutions meet a minimum credit rating. Failure of the financial institutions to meet minimum credit ratings requires the institutions to provide collateral to support the investment contract. At year end, the financial institutions met the investment rating requirements and, as a result no collateral is currently pledged for any program.

**Interest Rate Risk –** The Component Units limit interest rate risk by limiting the maturities of its investments to less than one year. The J P Finance Authority's investments in guaranteed investment contracts are not subject to interest rate risk since the financial institutions guarantee the principal and interest on the investment. Hospital District No. 1 reported investments in U.S. government securities with maturities between one and five years totaling \$45.6 million and no maturities exceeding five years. Hospital District No. 2 reported investments in U.S. government securities with maturities between one and five years totaling \$43.8 million and maturities between six and ten years totaling \$33.1 million.

**Credit Risk and Concentration of Credit Risk –** The credit risk of investments is the risk that the issuer will not meet its obligations. This credit risk is measured by credit quality ratings as described by ratings agencies such as Standard & Poor's (S&P) and Moody's. Obligations of the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. The individual J P Finance Authority investment contracts are unrated. The concentration of credit risk is the risk of loss that may occur due to the amount of investments in a single issuer (not including investments issued or guaranteed by the U.S. government, investments in mutual funds, or external investment pools). The Component Units did not have investments in any one issuer (other than those issued or guaranteed by the U.S. government) that represented more than 5% of its total investments.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

NOTE T – SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

2. MORTGAGE LOANS RECEIVABLE

At year end, the J P Finance Authority had \$209,250 in mortgage loans receivable relating to its single-family mortgage programs. These mortgages take the form of whole mortgages or fully modified mortgage pass-through certificates (GNMA and FNMA certificates). A breakdown of the receivable by program year is as follows (in thousands of dollars):

PROGRAM YEAR	TYPE	INTEREST RATE	RECEIVABLE
1991	GNMA & FNMA Certificates	7.125	\$ 3,579
2000CDE	GNMA & FNMA Certificates	6.520 & 7.120	2,485
2000G1	GNMA Certificates	8.000	1,683
2000G2	GNMA & FNMA Certificates	5.700 & 5.300	4,785
2001BC	GNMA & FNMA Certificates	5.940 & 6.540	6,603
2003A	GNMA & FNMA Certificates	4.850 & 5.450	8,434
2003C	GNMA & FNMA Certificates	4.780 & 5.380	15,871
2004A	GNMA & FNMA Certificates	5.860	10,574
2005A	GNMA & FNMA Certificates	5.400	15,792
2006A	GNMA & FNMA Certificates	5.400	25,524
2006B	GNMA & FNMA Certificates	5.340	25,051
2006C	GNMA Certificates	5.130	17,962
2006D	GNMA Certificates	5.360	18,157
2007B	GNMA & FNMA Certificates	5.890	18,154
2007C	GNMA & FNMA Certificates	5.860	27,647
2008B	GNMA & FNMA Certificates	6.250	6,949
			<u>\$ 209,250</u>

The principal and interest payments for all of the programs are either secured by first liens on single family residential property, GNMA/FNMA certificates backed by certain qualifying mortgage loans for single-family residences within the Parish or are guaranteed by the U. S. Government or the Federal National Mortgage Association.

3. BONDS AND CERTIFICATES

Long-term debt of the Component Units at December 31, 2009, includes the following serial bonds and certificates (in thousands of dollars):

DESCRIPTION	RATES	FINAL	RANGE OF ANNUAL		ISSUED	OUT- STANDING
		MATURITY DATE	PRINCIPAL PAYMENTS FROM	TO		
Jefferson Facilities, Inc. Revenue Bonds						
Jefferson Facilities, Inc – Jefferson Parking Garage Project	4.55	09/01/31	\$215	\$1,160	\$9,315	\$8,195

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

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

DESCRIPTION	RATES	FINAL	RANGE OF ANNUAL		ISSUED	OUT- STANDING
		MATURITY DATE	PRINCIPAL PAYMENTS FROM	TO		
<u>J.P. Finance Authority</u>						
Revenue Bonds						
Tax-Exempt Agency Mortgage Backed Securities-Series 1998A1	5.20-5.40	12/01/24	\$ 270	\$ 6,339	\$ 37,110	\$ 6,768
Single Family Mortgage Revenue Refunding Bonds Series - 2000CD1	5.60-7.50	06/01/31	55	545	49,400	1,870
Single Family Mortgage Revenue Refunding Bonds Series-2000G1	5.875	12/01/21	1,520	-	14,940	1,147
Single Family Mortgage Revenue Refunding Bonds Series-2000G2	4.45-6.30	06/01/32	265	1,295	20,000	4,551
Single Family Mortgage Revenue Refunding Bonds Series-2001BC	5.0-6.65	12/01/33	550	1,110	31,735	6,527
Single Family Mortgage Revenue Refunding Bonds Series-2003A	5.125	12/01/34	2,020	4,510	15,000	8,414
Single Family Mortgage Revenue Refunding Bonds Series-2003C	2	12/01/34	3,305	4,815	30,000	15,181
Single Family Mortgage Revenue Refunding Bonds Series-2004A	4.7-5.9	12/01/35	640	5,495	20,000	10,570
Single Family Mortgage Revenue Refunding Bonds Series-2005A	4.0-5.55	06/01/36	1,125	7,805	20,000	15,743
Single Family Mortgage Revenue Refunding Bonds Series-2006A	4.0-5.55	06/01/36	27,265	-	30,000	25,806
Single Family Mortgage Revenue Refunding Bonds Series-2006B	4.0-5.55	06/01/36	3,000	23,560	28,645	25,426
Single Family Mortgage Revenue Refunding Bonds Series-2006C	4.0-5.55	06/01/36	1,995	17,240	20,000	17,992
Single Family Mortgage Revenue Refunding Bonds Series-2006D	4.0-5.50	06/01/38	5,445	13,835	20,000	18,284
Single Family Mortgage Revenue Refunding Bonds Series-2007B	4.4-5.7	12/01/31	7,010	12,635	20,000	18,319
Single Family Mortgage Revenue Refunding Bonds Series-2007C	4.25-5.7	12/31/39	2,625	10,695	30,000	28,355
Single Family Mortgage Revenue Refunding Bonds Series-2008B	6.03+	12/01/40	-	10,000	10,000	10,423
Single Family Mortgage Revenue Refunding Bonds Series-2009A		12/01/44		25,000	25,000	25,000
Total Jefferson Finance Authority					<u>421,830</u>	<u>240,376</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2009**

**NOTE T – SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)**

<u>DESCRIPTION</u>	<u>RATES</u>	<u>FINAL MATURITY DATE</u>	<u>RANGE OF ANNUAL PRINCIPAL PAYMENTS</u>		<u>ISSUED</u>	<u>OUT-STANDING</u>
			<u>FROM</u>	<u>TO</u>		
<u>Hospital District No. 1</u>						
Revenue Bonds						
West Jefferson Medical Center (Series 1998A)	Various	01/01/28	\$ 3,100	\$ 4,100	\$ 35,880	\$ 29,075
West Jefferson Medical Center (Series 1998B)	Various	01/01/28	3,100	4,100	25,000	25,000
West Jefferson Medical Center (Series 2008B1)	2.71 – 3.73	11/20/13	-	-	20,000	20,000
West Jefferson Medical Center (Series 2008B2)	2.71 – 3.73	11/20/13	-	-	35,000	35,000
West Jefferson Medical Center (Series 2009A1)	4.10	2014			5,355	5,355
West Jefferson Medical Center (Series 2008A2)	6.15	2019			14,920	14,920
Loan Programs						
Special Community Disaster Loan	4.75	01/01/11	-	-	<u>30,712</u>	<u>30,712</u>
Total Hospital District No. 1					<u>166,867</u>	<u>160,062</u>
<u>Hospital District No. 2</u>						
Revenue Bonds						
East Jefferson General Hospital (Series 1993)	3.10-5.75	07/01/16	5,000	5,020	64,575	26,815
East Jefferson General Hospital (Series 1998)	4.00-5.25	07/01/28	3,078	8,113	125,000	103,040
Loan Programs						
Special Community Disaster Loan	2.68-3.00	01/01/11	-	-	61,025	61,025
EJASC Bank Note	8.75	11/01/13	147		<u>2,420</u>	<u>1,880</u>
Total Hospital District No. 2					<u>253,020</u>	<u>192,760</u>
Total all component units					<u>\$ 851,032</u>	<u>\$ 601,393</u>

Annual debt service to maturity, including interest of \$430,581 is as follows (in thousands of dollars):

<u>YEAR ENDING DECEMBER 31,</u>	<u>JEFFERSON FACILITIES, INC.</u>	<u>J P FINANCE AUTHORITY</u>	<u>HOSPITAL DISTRICT NO. 1</u>	<u>HOSPITAL DISTRICT NO. 2</u>	<u>TOTAL</u>
2010	\$ 621	\$ 10,793	\$ 10,109	\$ 12,493	\$ 34,016
2011	622	10,790	45,810	84,615	141,837
2012	622	10,790	11,832	15,782	39,026
2013	621	10,836	11,747	16,799	40,003
2014	624	10,791	11,725	15,670	38,810
2015-2019	3,111	58,318	55,341	56,846	173,616
2020-2024	3,106	60,711	38,284	42,669	144,770
2025-2029	3,114	70,356	33,300	34,141	140,911
2030-2034	1,248	103,805	16,716	-	121,769
2035-2039	-	105,251	-	-	105,251
2040-2044	-	39,204	-	-	39,204
2044-2049	-	24,172	-	-	24,172
Total debt service to maturity	<u>\$ 13,689</u>	<u>\$ 515,817</u>	<u>\$ 234,864</u>	<u>\$ 279,015</u>	<u>\$ 1,043,385</u>

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

December 31, 2009

**NOTE T - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)**

YEAR ENDING DECEMBER 31,	JEFFERSON FACILITIES, INC.	J P FINANCE AUTHORITY	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	TOTAL
Less amount representing interest:					
2010	\$ 406	\$ 10,793	\$ 5,724	\$ 7,095	\$ 24,018
2011	396	10,790	9,413	14,622	35,221
2012	387	10,790	5,882	6,278	23,337
2013	376	10,791	5,572	5,785	22,524
2014	364	10,791	5,259	5,260	21,674
2015-2019	1,611	53,403	21,036	19,655	95,705
2020-2024	1,197	52,131	13,469	12,274	79,071
2025-2029	669	48,301	6,600	3,876	59,446
2030-2034	88	39,660	1,846	-	41,594
2035-2039	-	20,906	-	-	20,906
2040-2044	-	4,204	-	-	4,204
2045-2049	-	2,881	-	-	2,881
Total debt service to maturity	\$ 5,494	\$ 275,441	\$ 74,801	\$ 74,845	\$ 430,581
Total principal	\$ 8,195	\$ 240,376	\$ 160,063	\$ 204,170	\$ 612,804

There are a number of limitations and restrictions contained in the various bond indentures. The Component Units are in compliance with all significant limitations and restrictions. Included in Hospital District No. 2 debt service to maturity are capital lease obligations with principal balances of \$11,409,741.

**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 all 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, 2009 relating to defeasances is as follows (in thousand of dollars):

<b>Revenue Bonds</b>	
West Jefferson Medical Center 1979 Series Hospital Revenue Bonds	\$ 3,165
Jefferson Home Mortgage Single Family Mortgage Revenue Bonds-Series 1979A	51,550
Jefferson Home Mortgage Compound Interest Revenue Bonds-Series 1985	32,595
Jefferson Home Mortgage Collateralized Mortgage Obligations-Series 1991A	1,500
<b>Total Defeased Debt</b>	<b>\$ 88,810</b>

**GENERAL DEBT**

JEDCO leases office space and equipment under various agreements which expire February 2016. Minimum future annual lease payments required for the following years are:

YEAR ENDING DECEMBER 31,	AMOUNT
2010	\$ 139,536
2011	113,756
2012	178,925
2013	176,920
2014	174,916
2015-2016	435,876
<b>Total future minimum lease payments</b>	<b>\$ 1,219,929</b>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2009**

**NOTE T - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)**

In 2000, the State of Louisiana authorized JEDCO to issue \$8.5 million in Variable Rate Demand Industrial Development Bonds. The Bonds were issued for the purpose of financing the acquisition, installation of equipment of a manufacturing facility on behalf of a local corporation at its manufacturing plant located in Jefferson Parish. JEDCO's obligations under the Series 2000 Bonds are limited. These special obligations are payable solely from lawfully available funds from payments made by the corporation and certain funds held by the Trustee pursuant to the Trust Indenture. The bonds do not constitute a debt or pledge of faith and credit of JEDCO and, accordingly, have not been reported in their financial statements. No other assets are available for payment of the principal or of interest on the bonds. The bonds may be called for redemption by the corporation at the option of JEDCO before maturity, in whole or in part, in the inverse order of maturity, on any interest date.

In 2002, the State of Louisiana authorized JEDCO to issue \$6.5 million in Variable Rate Taxable Revenue Bonds. The Bonds were issued for the purpose of financing the expansion of an existing warehouse facility on behalf of a local corporation located in Jefferson Parish. The facilities are to be leased by JEDCO to the corporation pursuant to a Lease Agreement between JEDCO and the corporation. JEDCO's obligations under the Series 2002 Bonds are limited. These special obligations are payable solely from the revenues and other amounts derived from the leasing of the facility by JEDCO to the corporation. The bonds do not constitute debt or pledge of faith and credit of JEDCO and, accordingly, have not been reported in the accompanying financial statements. No other assets are available for payment of the principal or of interest on the bonds. The bonds may be called for redemption by the corporation at the option of JEDCO, on any date, before maturity, in whole or in part, at a redemption price equal to the principal amount thereof plus accrued interest to the redemption date.

The Hospital District No. 1 entered into several long-term operating leases. The future commitments resulting from these leases are as follows:

2010	\$ 1,218,878
2011	729,969
2012	538,353
2013	445,746
2014	148,796
Thereafter	<u>528,726</u>
Total future minimum lease payments	<u>\$ 3,610,468</u>

The Hospital District No. 2 has a capital lease obligation on various facilities and equipment. The outstanding balance on these lease obligations at December 31, 2009 was \$11,409,741. The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$3,691,106 at December 31, 2009.

2010	\$ 2,650,543
2011	2,656,596
2012	2,662,711
2013	2,668,888
2014	2,675,125
2015-2017	<u>4,998,375</u>
Total minimum lease payments	18,312,238
Less executory costs	<u>3,211,391</u>
Net minimum least payments	15,100,847
Less amount representing interest	<u>3,691,106</u>
Present value of net minimum lease payments	<u>\$ 11,409,741</u>

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

**December 31, 2009**

**NOTE T - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)**

**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. 46:1068, is authorized to establish and maintain actuarially sound pension and retirement systems making contributions from hospital service district funds. 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 supplementary information. The financial report for the year ended December 31, 2005 may be obtained by writing to: East Jefferson General Hospital, 4200 Houma Blvd., Metairie, LA 70006, 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 credited service are eligible to participate in the Plan. Plan benefits vest after five years of credited service. Employees 62 years of age or older with at least 5 years of service may retire and receive an annual benefit at normal retirement. The benefit will be equal to the benefit accrued through December 31, 1988, plus for each year after 1988, benefits accrued equal .75 percent of the participant's annual earnings up to a designated "breakpoint" and .5 percent of annual pay in excess of the breakpoint. 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 commencing when the participant would have qualified for early retirement, unless the spouse elects to defer payments to a later date. Early retirement benefits are at reduced amounts at age 55 with 10 years of service.

In January 2005, a resolution was adopted to freeze the defined benefit plan effective April 1, 2005. Non-vested employees hired prior to January 1, 2005 will continue to vest in the plan, pending continual employment through the vesting date.

**Summary of Significant Accounting Policies**

**Basis 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 is compensated for services performed. 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 Used to Value Investments** – investments of the East Jeff Plan are reported at fair value based on quoted market prices, short-term investments are reported at cost and insurance contracts at contract value, which approximates fair value.

**Concentrations of Credit Risk** – There is no concentration of credit risk in investments held by the East Jeff Plan.

**Funding Policy** - The Plan provides for actuarially determined periodic employer contributions at rates that, for individual employees, remain fairly constant over time so that 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, as actuarially determined, reduced by amounts sufficient to amortize an over funded amount from prior years over a ten-year period.

**Annual Pension Costs** – The Hospital made contributions of approximately \$1,851,102 in 2009 and is fully funded according to Internal Revenue Service funding limitations. Significant actuarial assumptions used to compute the contribution required are the same as those used to compute the standardized measure of the pension obligation.

Significant actuarial assumptions used in 2009 include a rate of return on the investment of present and future assets of 8.5 percent per year compounded annually.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

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

Annual Pension Cost and Net Pension Obligation:

Annual required contribution	\$ 1,851,102
Interest on net pension obligation	3,303
Adjustment to annual required contribution	<u>(4,407)</u>
Annual pension cost	<u>1,849,998</u>
Contributions made	<u>(1,851,102)</u>
Increase in net pension obligation	(1,104)
Net pension obligation beginning of year	<u>78,959</u>
Net pension obligation end of year	<u>\$ 77,855</u>

Schedule of Employer Contributions

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/09	\$ 1,849,998	96%	\$ 77,855
12/31/08	1,452,002	97%	78,959
12/31/07	1,535,443	98%	75,493

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio Percentage</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
1/2010	\$32,249,681	\$59,702,876	\$27,453,195	54.0%	\$57,757,738	47.5%
1/2009	37,047,904	56,941,416	19,893,512	65.1%	61,093,503	32.6%
1/2008	39,790,947	54,976,707	15,185,760	72.4%	67,011,684	22.7%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2009

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

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 this hospital service district to create this non-contributory pension plans for officers and employees and to completely fund the Plan with district funds. The West Jeff Plan, funded through employer contributions and investment earnings, covers substantially all employees of West Jefferson Medical Center who meet certain length of service requirements.

The Retirement Plan for Employees of West Jefferson Medical Center issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the year ended December 31, 2008 may be obtained by writing to: West Jefferson Medical Center, 1101 Medical Center Blvd., Marrero, LA 70072, Administration Department or by calling 504-349-1110.

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. Effective July 1, 2002, all employees become fully vested after 5 years of credited service. Employees 65 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 .65% of final average monthly compensation in excess of the average of the Social Security Taxable Wage Base for the 35 year period ending the year in which social security normal retirement age is attained. 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.*

In 2005, the Service District adopted a change to the defined benefit plan that has amended the Plan effective January 1, 2006. The change has frozen participation after December 31, 2005 (no new participants), and offered active participants as of January 1, 2006 a one-time irrevocable election to either (1) freeze their benefits under the Plan as of December 31, 2005, with no future accruals but with enhanced benefits available under a new 403(b) Defined Contribution Plan (the new Defined Contribution Plan), or (2) continue further accruals under the Plan after December 31, 2005, but without the enhanced benefits otherwise available under the new Defined Contribution Plan. As there is a one-year waiting period to participate in the Plan, all new employees who join the Service District after January 1, 2005, will be offered only the Defined Contribution Plans effective January 1, 2006. Of the 3,113 active participants as of December 31, 2005 who were eligible to make the election, 802 employees, or 61% elected to accrue benefits under the Plan, while 511 employees, or 39% elected to join the new Defined Contribution Plan.

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 short-term money market funds managed by a Trustee. Investments are carried at fair value as reported by the Trustee. Fair values are determined by quoted market prices, as available.

**Concentrations of Credit Risk** – The West Jeff Plan's investments are comprised of mutual funds which are exempt from the requirement of classifying as to the categories or credit risk.

**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 determined contribution requirements is the entry age normal cost method.

**Annual Pension Cost** - The actuarially determined contribution requirement for 2009, accrued by the employer and to be received by the West Jeff Plan in 2009 is \$2,741,401. The actual contribution paid by the West Jefferson Medical Center during 2009 relating to the 2008 contribution requirement was \$2,333,775. The 2009 contribution requirement consisted of \$790,555 normal cost, \$1,747,779 amortization of the unfunded actuarial accrued liability and \$203,067 net interest cost.

Significant actuarial assumptions used in the valuation include a rate of return on the investment of present and future assets of 8% per year, compounded annually.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2009**

**NOTE T - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)**

**Membership**

Current membership in the West Jeff Plan is comprised of the following as of December 31, 2009

Retirees and beneficiaries currently Receiving benefits	798
Terminated employees entitled to benefits but Not yet receiving them	490
Active plan participants-vested	<u>739</u>
Total membership	<u><u>2,027</u></u>

**Annual Pension Cost and Net Pension Obligation:**

Annual required contribution	\$ 2,741,401
Adjustment to annual required contribution	<u>-</u>
Annual pension cost	<u>2,741,401</u>
Contributions made	<u>(2,333,775)</u>
Increase in net pension obligation	407,626
Net pension obligation beginning of year	<u>2,333,775</u>
Net pension obligation end of year	<u>\$ 2,741,401</u>

*Schedule of Employer Contributions*

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/09	\$2,741,401	100%	\$2,741,401
12/31/08	2,333,775	100%	2,333,775
12/31/07	1,864,390	100%	1,864,390

*Schedule of Funding Progress*

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio Percentage</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
1/2010	\$56,708,209	\$82,308,007	\$25,601,798	68.9%	\$40,586,511	63.1%
1/2009	55,077,129	76,327,335	21,250,206	72.2%	44,147,514	48.1%
1/2008	57,248,337	73,017,274	15,768,937	78.4%	49,734,574	31.7%

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2009

**NOTE U – SUBSEQUENT EVENTS**

Resolution 11369 and 113697 adopted January 13, 2010, selected firms for underwriting and bond counsel relative to bonding a portion of the Commercial Parkway Overlay Zone funds dedicated to landscaping improvements along Veterans Boulevard Corridor. It is expected that the debt will not exceed \$ 3.5 million.

February 11, 2010, the Parish issued \$6,500,000 of revenue bonds known as "Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) Revenue Bonds (Jefferson Performing Arts Center Project) Series 2009C. The bonds were issued for the purpose of financing project cost associated with the Jefferson Performing Arts Center. The bonds mature in 2031 and bear interest rates between 2.00% and 4.75%. They are secured by proceeds derived from one percent Hotel Occupancy Tax, the State Hotel Occupancy Tax and the Off-Track Betting Revenues.

Resolution 114528 adopted May 12, 2010 declared the results of a special election held May 1, 2010 authorizing the Parish to levy and collect an annual security enhancement tax in the amount of \$353 per parcel in Plantation Estates Subdivision Special District. The estimated amount to be collected from the levy is \$113,190.

Resolution 114529 adopted May 12, 2010 declared the results of a special election held May 2010 authorizing the Parish to levy and collect a property tax of twenty-five (25) mills in Fire Protection District No. 7 of Jefferson Parish for a ten (10) year period beginning in 2010. The estimated amount to be collected from the tax is \$3,361,000.

**NOTE V – PRIOR PERIOD ADJUSTMENTS**

**1. Government-Wide Financial Statements**

The Parish recorded the following prior period adjustments to correct errors in the revenues and receivables that were recorded in the prior year. Accordingly, the net assets as of December 31, 2008, have been restated as follows:

	<u>Prior Period Adjustments</u>			
	<u>Net Assets as Previously Reported</u>	<u>Inter- Governmental Revenues</u>	<u>Net Pension Obligation</u>	<u>Net Assets as Restated</u>
<b>Governmental Activities:</b>				
<b>Net Assets:</b>	<u>\$ 1,043,160</u>	<u>\$ (4,815)</u>	<u>\$ (7)</u>	<u>\$ 1,038,338</u>

**2. Fund Financial Statements**

	<u>Fund Balance as Previously Reported</u>	<u>Inter- Governmental Revenues</u>	<u>Fund Balance as Restated</u>
<b>Governmental Fund Types:</b>			
Sewer Capital Improvements Capital Projects Fund	\$ 45,391	\$ (166)	\$ 45,224
LaSalle Park Capital Projects Fund	<u>5,846</u>	<u>(4,649)</u>	<u>1,197</u>
<b>Total Governmental Fund Types:</b>	<u>\$ 51,237</u>	<u>\$ (4,815)</u>	<u>\$ 46,421</u>

**REQUIRED SUPPLEMENTARY  
INFORMATION**



**JEFFERSON PARISH, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF FUNDING PROGRESS**

**THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH\***

**DECEMBER 31, 2009**

ACTUARIAL VALUATION DATE	ACTUARIAL VALUE OF ASSETS (a)	ACTUARIAL ACCRUED LIABILITY-(AAL) ENTRY AGE (b)	UNFUNDED AAL (UAAL) (b-a)	FUNDED RATIO (a/b)	COVERED PAYROLL (c)	UAAL as a PERCENTAGE OF COVERED PAYROLL (b-a)/c
2001	\$ 26,380,787	\$ 34,743,320	\$ 8,362,533	75.93	\$ 18,638,585	44.87 %
2002	25,709,045	36,209,600	10,500,555	71.00	17,476,103	60.09
2003	25,587,899	37,495,544	11,907,645	68.24	16,051,437	74.18
2004	26,005,542	39,409,017	13,403,475	65.99	13,240,761	101.23
2005	27,430,862	40,671,070	13,240,208	67.45	12,107,801	109.35
2006	28,435,758	42,502,024	14,066,266	66.90	9,056,152	155.32
2007	31,291,977	45,692,808	14,400,831	68.48	8,385,783	171.73
2008	30,399,897	45,451,156	15,051,259	66.88	6,785,137	221.83
2009	29,652,685	45,055,594	15,402,909	65.81	6,057,848	254.26

\*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYER CONTRIBUTIONS

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH\*

DECEMBER 31, 2009

<u>YEAR ENDED DECEMBER 31</u>	<u>EMPLOYER CONTRIBUTIONS (a)</u>	<u>ANNUAL REQUIRED CONTRIBUTIONS (ARC) (b)</u>	<u>CONTRIBUTION PERCENTAGE (a/b)</u>
2001	\$ 1,425,679	\$ 1,256,719	113.44 %
2002	1,494,406	1,270,573	117.62
2003	1,530,120	1,551,896	98.60
2004	1,560,449	1,764,121	88.45
2005	1,843,872	1,949,082	94.60
2006	1,653,191	1,966,895	84.51
2007	2,003,193	1,984,888	100.92
2008	2,193,790	2,114,651	103.74
2009	2,211,236	2,270,155	97.40

\*Audited by other auditors

**OTHER GOVERNMENTAL  
FUNDS**



## **NON MAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

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

#### **PUBLIC SAFETY**

Ambulance District #2 accounts for the proceeds of restricted revenue to fund the cost of emergency medical transportation in the district.

Juvenile Services account for the proceeds of restricted revenue to fund the cost of providing a range of juvenile correctional services designed to protect the community, hold youths accountable for their actions and assist them in developing skills to become responsible, contributing citizens.

Emergency Communications District accounts for the special service charge collected in Jefferson Parish for an enhanced 911 system, a computer aided telephone dispatch system that processes incoming requests for emergency assistance and first aid instructions to a caller.

Security Enhancement Districts account for the proceeds of restricted revenue to provide for enhanced security service within the districts.

24<sup>th</sup> Judicial District Court Commissioners account for the proceeds of restricted revenue to provide judicial services. The Commissioners, whose powers are listed in LA R.S. 13:71, have jurisdiction over civil matters (domestic and family law) and criminal matters.

Fire District #3 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Fire District #4 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Fire District #5 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Fire District #6 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Fire District #7 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Fire District #8 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

## PUBLIC SAFETY (Continued)

Fire District #9 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Criminal Justice accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating judicial services in the criminal justice system.

## PUBLIC WORKS

Streets Department accounts for the proceeds of the restricted one half cent sales tax revenue to maintain and improve public streets and roads within the unincorporated area of the parish and major streets in the municipalities.

Parkways Department accounts for transfers from various Parish funds to provide all necessary services, including but not limited to, mowing, gardening, 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 proceeds of restricted revenue to provide adequate lighting of public streets within the district.

Road Lighting District #7 accounts for the proceeds of restricted revenue to provide adequate lighting of public streets within the district.

Consolidated Garbage District #1 accounts for the special property tax levy and service charges collected to provide garbage collection and disposal services within the district.

Landfill Division accounts for service charges collected at the landfill, as well as transfers from other Parish funds to provide all necessary services for the operation and maintenance of the Jefferson Parish Landfill.

Consolidated Drainage District #2 accounts for the proceeds of restricted revenue 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, street subsurface drainage system and pump stations within the district.

## TRANSIT

Transit Operations accounts for the proceeds of restricted revenue 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.

Transit - Elderly and Handicapped accounts for proceeds of restricted revenue to assist in 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.

## HEALTH & WELFARE

Animal Shelter accounts for a portion of a special property tax levy for health services to respond to all citizens' calls for assistance with public health-related animal problems and provides shelter for abandoned small animals.

Mosquito Control accounts for service charges collected to provide services in the prevention of the proliferation of the mosquito population.

Health Unit accounts for a portion of a special property tax levy for health services to promote health and prevent disease among the residents of the Parish through a health care delivery system which promotes high-level wholeness by developing and enhancing the health capabilities of the people it serves.

Human Services Authority accounts for a portion of a special property tax levy for health services used to operate mental health, mental retardation/developmental disabilities and substance abuse programs in the Parish.

Senior Services accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating services and programs for the elderly.

## CULTURE & RECREATION

Consolidated Recreation and Community Center and Playground District accounts for the proceeds of restricted revenue to provide broad-based recreation programs and facilities for the unincorporated areas of Jefferson Parish. This district was created as a result of the consolidation of the Consolidated Playground District #1 and Consolidated Playground District #2.

Alario Center accounts for the proceeds of restricted revenues designated by the State legislature, namely the hotel/motel tax collected on the West Bank to operate and maintain the multi-use facility.

Playground District #16 accounts for the proceeds of restricted revenue to provide recreational activities and facilities for participants within the district.

West Jefferson Park and Community Center accounts for the a service charge collected from West Bank residents to provide and maintain an open green space for both active and passive recreation and leisure pursuits.

## CULTURE & RECREATION (Continued)

Lafreniere 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 the proceeds of restricted revenue to provide books, periodicals, and state documents, 16mm films, videocassettes, art prints and other materials to meet the educational, informational, cultural and recreational needs of the residents of the Parish.

LaSalle Park accounts for East Bank hotel occupancy tax revenues to provide and maintain a 112-acre tract of land being developed for cultural and recreational facilities.

Culture and Parks accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating cultural and recreational facilities and programs.

## URBAN REDEVELOPMENT

Economic Incentive accounts for revenue from various sources used as incentives for the development and retention of businesses in Jefferson Parish.

Economic Development accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used to promote industry, trade and commerce by providing economic and planning assistance to business enterprises located in or to be located in Jefferson Parish.

Terrytown Redevelopment accounts for a portion of the sales and use tax collected within the taxing area within the district commonly know as the Oakwood Shopping Center to provide funding resulting in the economic development, maintenance of existing jobs, or will achieve other economic goals that will benefit the Parish.

Metairie CBD District accounts for a portion of the sales and use tax collected within the taxing area within the unincorporated property in Jefferson Parish bounded by Causeway Boulevard, West Esplanade Avenue, Division Street and Veterans Boulevard, to provide funding resulting in the economic development, maintenance of existing jobs, or will achieve other economic goals that will benefit the Parish.

## DEBT SERVICE FUNDS

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

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 Jean Lafitte needed to comply with the interest and principal redemption requirements of the following bond indentures:

Special Sales Tax Revenue Series 1998  
Special Sales Tax Revenue Series 2002  
Special Sales Tax Revenue Series 2007  
Special Sales Tax Revenue Series 2009 A

Special Sales Tax Revenue Refunding Series 2001  
Special Sales Tax Revenue Refunding Series 2005  
Special Sales Tax Revenue Series 2007 B  
Special Sales Tax Revenue Refunding Series 2009 B

Hotel Occupancy Tax Bonds Fund accounts for a one percent hotel occupancy tax levied on 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 East Bank Hotel Occupancy Tax Refunding & Improvement Series 1997 Bonds.

Drainage Sales Tax Revenue Bonds Funds account for a dedicated sales tax and transfers from the General Fund needed to comply with the interest and principal redemption requirements of the 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:

Second Parish Court Building Series 2003  
LaSalle Tract Revenue Refunding Series 1996

24<sup>th</sup> Judicial District Court Revenue Bonds Series 2004  
West Jefferson Park and Recreation District Series 2004

Louisiana Public Facilities Authority Certificates of Indebtedness Fund accounts for transfers from the General Fund needed to comply with the interest and principal redemption requirements of the Yenni Building Project Series 2004 Certificates of Indebtedness and Fire District No. 6 Series 2005 Certificates of Indebtedness.

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

Consolidated Playground District # 2, Sub # 1  
Fire District #7

Loan Programs account for sales tax revenues and operating transfers needed for payment of interest and principal redemption requirements of the loan agreements for the following issues:

HUD Section 108 Guaranteed Loans  
FEMA Community Disaster Loan

Louisiana Community Development Authority Loans

## **CAPITAL PROJECTS FUNDS**

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

### **GENERAL GOVERNMENT**

**Courthouse Complex** accounts for transfers from the General Fund and the Judicial Building Funds for construction, renovations and improvements to the Parish buildings in the courthouse area.

**Miscellaneous Capital Improvements** accounts for fees, intergovernmental revenues and transfers from Parish funds to improve such facilities as the animal shelter, health unit and central garage.

### **PUBLIC SAFETY**

**Fire Capital Improvements** accounts for property tax levies and bond proceeds for the construction, renovations, improvements and equipment for the fire stations within the districts.

**Prison Expansion** accounts for video poker revenues from Jefferson Parish, the Sheriff's Office and all municipalities except Harahan, contributions from the District Attorney's Office and other revenues dedicated to the criminal justice system to expand and improve the correctional center.

**Miscellaneous Capital Improvements** accounts for fees, miscellaneous revenues and transfers from other Parish funds to purchase equipment for and improve the juvenile justice center, the emergency communications building and the emergency management facility.

### **PUBLIC WORKS**

**Sewer Capital Improvements** accounts for sales taxes, intergovernmental revenues and transfers from other funds for the construction and renovations to the sewer treatment plants and lines.

**Environmental & Landfill Improvements** accounts for intergovernmental revenues and transfers from other funds for the preservation of coastal wetlands and improvements to the Parish's landfill.

### **CULTURE & RECREATION**

**Playground & Library Improvements** accounts for property tax levies, bond proceeds, and transfers from special revenue funds necessary for the construction and improvements to the playgrounds, libraries and other recreational facilities within the districts.

**LaSalle Park** accounts for bond proceeds, intergovernmental revenues and other revenues for the development of the LaSalle Tract recreational facilities.

**Miscellaneous Capital Improvements** accounts for intergovernmental revenues, miscellaneous revenues and transfers from other funds for improvements to such recreational facilities as Lafreniere Park, Alario Center and Linear parks.



JEFFERSON PARISH, LOUISIANA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS - CONTINUED

December 31, 2009

FUND	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	RECEIVABLES			INVENTORY OPERATING SUPPLIES	TOTAL
				AD VALOREM TAX	ACCOUNTS RECEIVABLE	INTER- GOVERNMENTAL		
<b>SPECIAL REVENUE:</b>								
Ambulance District #2	\$	\$	131,153	\$ 323,991	\$	72	\$	455,216
Juvenile Services			5,798,882	9,082,917	2,941	18,258		14,872,968
Emergency Communications District			2,565,928	419,654	1,308,905			3,872,891
Security Enhancement Districts					20,849			440,503
24th Judicial District								
Court Commissioners								
Fire District #3			453,383	1,864,884	24,731	8,857		482,250
Fire District #4			610,781	687,470		371		2,590,767
Fire District #5			221,710	2,749,485	3,032	113		879,293
Fire District #6			2,523,246	3,007,587		3,155		5,276,920
Fire District #7			4,440,393	2,960,586	26,824	2,951		7,450,926
Fire District #8			468,674	4,717,888	159	1,870		3,478,854
Fire District #9			1,158,068	587,968	26	6,880		5,882,843
Criminal Justice			129,448	3,289,946		124		687,962
Streets Department			284,029			2,964		3,656,929
Parkways Department			99,888	7,024,347		6,445,729	121,434	6,567,163
Consolidated Road Lighting District			6,731,618	182,155		5,642		99,888
Road Lighting District #7			631,406	6,876,778	1,814,969	36		13,761,865
Consolidated Garbage District #1			3,788,287		43,808	5,531		799,697
Landfill Division	192,017							12,888,865
Consolidated Drainage District #2			5,809,881	15,027,396	5,259	3,086,894		235,823
Transit Operations			10,065,437	6,221,897		66,793		25,085,127
Transit - Elderly and Handicapped			843,653	3,110,968		2,162		16,349,386
Animal Shelter			924,410	3,285,239		2,230		3,956,671
Mosquito Control			522,291		490,844			4,211,879
Health Unit			1,872,869	734,048	3,776	1,470		1,012,935
Human Services Authority			827,128	1,113,901	1,277	1,766		2,612,101
Senior Services			524,880	1,099,682		805		1,944,072
Consolidated Jefferson Recreation and Community Center and Playground District	544		5,417,472	20,084,054	7,460	16,003		25,498,073
Alerto Center			686,441			62,001		755,902
Playground District #16			162,043	278,883		52		441,088
West Jefferson Park and Community Center and Playground District			115,301		122,382			237,683
Lafayette Park Recreation District			348,310	20,221,594	208,388	139,592		554,708
Library			9,492,333					29,853,519
LaSalle Park			223,684					223,684
Culture and Parks			1,698,838	2,280,264		2,149		3,979,249
Economic Incentive			1,051,824					1,051,824
Economic Development			121,197	1,009,682	1,000	805		1,132,684
Terrytown Redevelopment			688,040			137,909		825,949
Metalife CBD District			134,427			56,338		190,765
<b>TOTAL SPECIAL REVENUE</b>	\$ 192,561	\$	\$ 71,535,762	\$ 116,133,406	\$ 4,182,538	\$ 10,089,110	\$ 1,252,590	\$ 205,385,967

(CONTINUED)

JEFFERSON PARISH, LOUISIANA  
 COMBINING BALANCE SHEET  
 NON MAJOR GOVERNMENTAL FUNDS - CONTINUED

December 31, 2009

FUND	ASSETS							TOTAL
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	AD VALOREM TAX	ACCOUNTS RECEIVABLES	INTER- GOVERNMENTAL	INVENTORY OPERATING SUPPLIES	
<b>DEBT SERVICE:</b>								
Special Sales Tax Revenue Bonds	\$ 607,328	\$ 4,682,898	\$ 9,200,068	\$	\$	\$ 7,670,170	\$	\$ 22,060,564
Hotel Occupancy Tax Bonds			387,178			128,184		515,362
Drainage Sales Tax Revenue Bonds	2,343	2,340,952	839,988			265,416		3,280,338
Public Improvement Revenue Bonds	619	1,580,157	650,724					2,489,640
Certificates of Indebtedness			1,083,790					1,064,409
General Obligation Bonds			263,914	1,174,879		1,862		1,440,475
Loan Programs	86,071		16,707,400					16,793,471
<b>TOTAL DEBT SERVICE</b>	<b>\$ 696,361</b>	<b>\$ 6,603,507</b>	<b>\$ 29,213,080</b>	<b>\$ 1,174,879</b>	<b>\$</b>	<b>\$ 7,955,452</b>	<b>\$</b>	<b>\$ 47,843,259</b>
<b>CAPITAL PROJECTS:</b>								
Courthouse Complex			2,050,050					2,050,050
General Government Misc Capital Improvements	427	1,090,894	5,869,285			13,930		6,974,536
Fire Capital Improvements		665,934	26,082,323			1,633,338		28,681,695
Prison Expansion			344,284					344,284
Public Safety Misc Capital Improvements			27,938,501					27,938,501
Sewer Capital Improvements			38,103,464					38,103,464
Environmental & Landfill Improvements			11,531,415					11,531,415
Playground & Library Improvements	237	6,476,229	23,542,286					30,018,762
Leasale Park			436,332			1,496,173		1,930,505
Culture & Recreation Misc Capital Improvements			2,203,162			29,414		2,232,576
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 664</b>	<b>\$ 8,233,047</b>	<b>\$ 138,080,072</b>	<b>\$</b>	<b>\$</b>	<b>\$ 3,471,855</b>	<b>\$</b>	<b>\$ 149,765,638</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 699,596</b>	<b>\$ 16,636,554</b>	<b>\$ 239,829,894</b>	<b>\$ 119,308,285</b>	<b>\$ 4,182,638</b>	<b>\$ 21,516,417</b>	<b>\$ 1,262,690</b>	<b>\$ 402,614,864</b>

(CONTINUED)

JEFFERSON PARISH, LOUISIANA  
 NON MAJOR GOVERNMENTAL FUNDS  
 COMBINING BALANCE SHEET - CONTINUED

December 31, 2009

FUND	LIABILITIES AND FUND BALANCES										TOTAL	
	ACCOUNTS AND CONTRACTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	UNEARNED REVENUE	TOTAL LIABILITIES	FUND BALANCES (DEFICITS)				TOTAL FUND BALANCE		
						RESERVED ADVANCES	DEBT SERVICE	DESIGNATED	UNDESIGNATED			
<b>SPECIAL REVENUE:</b>												
Ambulance District #2	\$ 107,740	\$	\$	\$ 324,180	\$ 431,920	\$	\$	\$ 23,286	\$	\$ 23,286	\$	\$ 455,216
Juvenile Services	144,748			9,070,078	9,214,826			4,893,824		4,893,824		14,872,968
Emergency Communications District	269,736			269,736	269,736			2,718,279		2,718,279		3,872,831
Security Enhancement Districts			20,513	419,990	440,503							440,503
24th Judicial District												
Courts Commissioners												
Fire District #3				1,959,824	1,959,824			89,822		89,822		462,250
Fire District #4				657,523	657,523			631,143		631,143		2,580,767
Fire District #5	379			2,783,850	2,784,229			118,538		118,538		879,293
Fire District #6				3,009,375	3,009,375			2,514,691		2,514,691		5,279,920
Fire District #7	269			2,981,074	2,981,333			4,426,149		4,441,551		7,450,926
Fire District #8				4,721,114	4,721,114			497,321		497,321		3,478,854
Fire District #9				599,292	599,292			1,161,729		1,161,729		5,682,843
Criminal Justice	6,317		352,003	3,296,298	3,302,615			129,270		129,270		687,562
Streets Department	98,533				450,538			284,314		284,314		3,556,929
Partways Department	88,730				98,730			6,086,222		6,116,627		6,567,163
Consolidated Road Lighting District	138,636			7,008,135	7,176,971			5,256,079		5,584,634		13,761,605
Road Lighting District #7				162,250	162,250			631,347		631,347		793,597
Consolidated Garbage District #1	2,089,879			6,890,279	8,959,958			1,243,310		1,243,310		12,686,565
Landfill Division	740,311		92,020		139,734			48,456		96,069		235,823
Consolidated Drainage District #2	277,196			15,058,202	15,796,813			7,484,434		9,268,614		25,065,127
Transit - Elderly and Handicapped	5,137			6,233,691	6,510,867			700,963		9,137,506		16,349,386
Animal Shelter	124,278			3,116,863	3,122,000			834,671		834,671		3,966,671
Mosquito Control	312,384			3,291,467	3,415,745			389,825		407,209		4,211,879
Health Unit	23,759			735,437	759,196			2,344		696,207		1,012,935
Human Services Authority	425,234			1,116,013	1,541,247			876,193		1,176,712		2,612,101
Senior Services	10,957			1,011,657	1,022,614			49,532		353,293		1,944,072
Consolidated Jefferson Recreation and Community Center and Playground District	167,197			20,103,480	20,270,657			556,870		4,670,545		25,498,073
Alario Center	38,186				43,564			308,859		402,479		758,902
Playground District #16				279,146	279,146			159,176		161,942		441,088
West Jefferson Park and Community Center and Playground District												
LeFlore Park Recreation District	672				672			237,011		237,011		237,693
Library	9,946				21,719			516,344		532,989		554,708
LeBalle Park	358,074			20,259,929	20,616,003			9,237,516		9,237,516		29,853,519
Culture and Parks	8,234				8,234			186,202		215,450		223,684
Economic Incentive	5,808			2,284,641	2,290,449			1,689,800		1,689,800		3,979,249
Economic Development								1,051,624		1,051,624		1,051,624
Terratown Redevelopment	12,808			1,011,657	1,024,463			98,623		108,221		1,132,684
Metairie CBD District								825,949		825,949		1,967,763

TOTAL SPECIAL REVENUE \$ 5,490,850 \$ 17,261 \$ 464,636 \$ 118,352,225 \$ 124,324,662 \$ 10,627,617 \$ 70,633,488 \$ 61,081,305 \$ 205,385,967

(CONTINUED)

JEFFERSON PARISH, LOUISIANA  
 NON MAJOR GOVERNMENTAL FUNDS  
 COMBINING BALANCE SHEET - CONTINUED

December 31, 2009

FUND	LIABILITIES AND FUND BALANCES												
	ACCOUNTS AND CONTRACTS PAYABLE			DUE TO OTHER FUNDS	UNEARNED REVENUE	TOTAL LIABILITIES	FUND BALANCES (DEFICITS)				TOTAL FUND BALANCE		
	INTER-GOVERNMENTAL PAYABLE	RESERVED ADVANCES	RESERVED DEBT SERVICE				UNRESERVED DESIGNATED	UNRESERVED UNDERSCRIBED	TOTAL				
<b>DEBT SERVICE:</b>													
Special Sales Tax Revenue Bonds	\$ 8,000	\$	\$	\$	\$ 8,000	\$	\$ 22,052,584	\$	\$	\$	\$ 22,052,584	\$	\$ 22,060,564
Hotel Occupancy Tax Bonds							515,362				515,362		515,362
Drainage Sales Tax Revenue Bonds							3,280,338				3,280,338		3,280,338
Public Improvement Revenue Bonds	2,782				2,782		2,485,098				2,485,098		2,488,840
Certificates of Indebtedness	982				982		1,083,447				1,083,447		1,084,409
General Obligation Bonds							284,998				284,998		1,440,475
Loan Programs							16,793,471				16,793,471		16,793,471
<b>TOTAL DEBT SERVICE</b>	\$ 11,744	\$	\$	\$	\$ 11,744	\$	\$ 49,456,038	\$	\$	\$	\$ 49,456,038	\$	\$ 47,643,259
<b>CAPITAL PROJECTS:</b>													
Courthouse Complex	\$ 1,052,751	\$ 2,365	\$	\$	\$ 1,055,116	\$	\$ 875,790	\$	\$ 149,144	\$	\$ 1,024,934	\$	\$ 2,080,050
General Government Misc Capital Improvements	181,555				181,555		3,503,282		3,289,699		6,792,951		6,974,538
Fire Capital Improvements	708,491				708,491		7,170,288		18,919,851		25,990,149		28,831,885
Prison Expansion							160,000		184,234		344,234		344,234
Public Safety Misc Capital Improvements	5,766,599				5,766,599		16,682,082		5,489,840		22,171,902		27,938,801
Sewer Capital Improvements	2,283,784				2,283,784		26,765,421		7,084,259		35,849,580		38,103,464
Environmental & landfill Improvements	86,932				86,932		1,552,069		9,892,414		11,444,483		11,531,415
Playground & Library Improvements	2,484,519				2,484,519		14,543,028		12,898,644		27,441,570		30,018,762
Lesalle Park	1,354,166				1,354,166		653,030		578,339		2,141,862		1,930,508
Culture & Recreation Misc Capital Improvements	90,994				90,994		79,804,978		59,872,876		133,777,954		148,785,838
<b>TOTAL CAPITAL PROJECTS</b>	\$ 13,858,791	\$ 114,938	\$	\$	\$ 14,073,729	\$	\$ 79,804,978	\$	\$ 59,872,876	\$	\$ 133,777,954	\$	\$ 148,785,838
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	\$ 19,462,185	\$ 132,189	\$ 464,536	\$ 121,460,057	\$ 141,519,567	\$ 49,456,038	\$ 84,432,796	\$ 130,408,464	\$ 261,295,267	\$ 402,814,864			

JEFFERSON PARISH, LA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED  
NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2009

FUND	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INTEREST INCOME	MISCELLANEOUS	TOTAL
<b>SPECIAL REVENUE:</b>								
Ambulance District #2	\$ 323,233	\$	\$	\$	\$	\$ 1,771	\$	\$ 325,004
Juvenile Services	8,589,816		228,428	194,185	67,023	67,650	2,918	9,149,920
Emergency Communications District				10,388,424		10,375		10,398,799
Security Enhancement Districts	395,993					1,053		397,046
24th Judicial District					1,033,351			
Court Commissioners							36,247	1,073,235
Fire District #3	1,894,429		177,855	338,433		9,325	2,025	2,422,067
Fire District #4	433,613		13,784			3,074		450,471
Fire District #5	2,641,802		131,284			23,875	1,468	2,798,229
Fire District #6	2,895,325		118,483			39,275		3,054,083
Fire District #7	2,694,419		105,186	287,131		9,468		3,096,184
Fire District #8	4,216,491		247,448			16,873	557	4,483,069
Fire District #9	589,670		8,917			2,045		570,632
Criminal Justice	3,127,236		50,000			16,611		3,193,846
Streets Department	28,294,190	259,410	1,532,849			9,118	64,978	30,159,543
Pereways Department		8,785	36,844			1,780	5,194	52,603
Consolidated Road Lighting District	6,685,876		363,488			87,270	1,056	7,117,688
Road Lighting District #7	165,049		1,298			4,547		170,894
Consolidated Garbage District #1	6,648,229		3,417,602	15,792,393		44,862	4,440	25,807,546
Landfill Division				908,199		181	151,584	1,059,974
Consolidated Drainage District #2	28,949,823		1,983,256			80,944	104,436	31,118,459
Transit Operations	3,842,177		389,914			72,971	3,432	4,308,094
Transit - Elderly and Handicapped	1,920,931		132,331		23,979	11,977		2,066,239
Animal Shelter	1,898,682		124,792	282,683		12,979	55,559	2,488,664
Mosquito Control			236,265	3,878,145		2,997		4,117,307
Health Unit	1,311,441		82,278			11,168	45,402	1,450,289
Human Services Authority	1,578,037		98,794			7,910		1,684,741
Senior Services	859,474					7,554		867,028
Consolidated Jefferson Recreation and Community Center and Playground District	19,088,989		484,725	712,068		90,685	26,789	20,404,464
Alamo Center			602,122	487,815		4,348	75,397	1,179,662
Playground District #16	288,704					1,988		288,592
West Jefferson Park and Community Center and Playground District						594		967,862
Leffriere Park Recreation District					182,241	2,061	7,824	1,824,962
Library	19,137,893		558,151			100,014	185,622	20,280,244
LaSalle Park	400,000					730		475,689
Culture and Parks	2,167,761					13,200		2,180,961
Economic Incentive						11,602		11,602
Economic Development	958,474		14,815			4,601		978,690
Territory Redevelopment	382,820					3,524		386,344
Metairie CBD District	197,548					215		197,763
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 152,824,893</b>	<b>\$ 267,195</b>	<b>\$ 10,979,356</b>	<b>\$ 38,684,511</b>	<b>\$ 1,308,584</b>	<b>\$ 766,690</b>	<b>\$ 774,937</b>	<b>\$ 205,904,179</b>

(CONTINUED)

JEFFERSON PARISH, LA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED  
NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2006

FUND	REVENUES							TOTAL
	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INTEREST INCOME	MISCELLANEOUS	
<b>DEBT SERVICE:</b>								
Special Sales Tax Revenue Bonds	\$ 37,245,310	\$	\$	\$	\$	\$ 144,243	\$	\$ 37,389,553
Hotel Occupancy Tax Bonds	414,596					6,629		421,224
Drainage Sales Tax Revenue Bonds	4,674,000					40,484		4,714,484
Public Improvement Revenue Bonds	713,280		604,896			20,902	894,696	2,233,776
Louisiana Public Facilities Authority Bonds						7,845	118,848	126,693
General Obligation Bonds	1,403,961					4,365		1,408,326
Loan Programs	5,638,000					110,733		5,748,733
<b>TOTAL DEBT SERVICE</b>	<b>\$ 50,089,146</b>	<b>\$</b>	<b>\$ 604,896</b>	<b>\$</b>	<b>\$</b>	<b>\$ 335,021</b>	<b>\$ 1,013,544</b>	<b>\$ 62,042,609</b>
<b>CAPITAL PROJECTS:</b>								
Courthouse Complex			382,941			50,565		353,505
General Government Misc Capital Improvements			34,878			49,626	198,028	282,631
Fire Capital Improvements	1,740,064		1,695,100			187,611	157,789	3,780,564
Prison Expansion						2,615		2,615
Public Safety Misc Capital Improvements			7,058			242,073		249,131
Sewer Capital Improvements	2,617,000		89,805			276,662		2,983,467
Environmental & Landfill Improvements			26,686			83,694		110,380
Playground & Library Improvements	3,342		6,471,737			183,903		7,245,233
Lassalle Park			3,906,563			2,966		3,909,529
Culture & Recreation Misc Capital Improvements			178,634			9,882	1,087,000	1,275,516
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 4,360,396</b>	<b>\$</b>	<b>\$ 12,715,502</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,082,596</b>	<b>\$ 2,198,789</b>	<b>\$ 20,367,273</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 207,074,455</b>	<b>\$ 287,195</b>	<b>\$ 24,299,796</b>	<b>\$ 38,694,511</b>	<b>\$ 1,306,594</b>	<b>\$ 2,194,297</b>	<b>\$ 3,987,270</b>	<b>\$ 276,014,060</b>

(CONTINUED)

JEFFERSON PARISH, LA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED  
NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2009

EXPENDITURES

FUND	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	URBAN REDEVELOPMENT AND HOUSING	DEBT SERVICE		CAPITAL OUTLAY	TOTAL	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
							PRINCIPAL	INTEREST AND OTHER CHARGES			
<b>SPECIAL REVENUE:</b>											
Ambulance District #2	\$ 302,030	\$	\$	\$	\$	\$	\$	\$	\$	\$ 302,030	\$ 22,974
Juvenile Services	8,690,029									8,690,029	489,891
Emergency Communications District	7,248,012									7,248,012	3,148,787
Security Enhancement Districts	397,046									397,046	
24th Judicial District											
Court Commissioners	1,150,247									1,150,247	(77,012)
Fire District #3	2,217,691									2,217,691	204,378
Fire District #4	606,086									606,086	(84,616)
Fire District #5	2,001,006									2,001,006	797,223
Fire District #6	3,034,568									3,034,568	19,525
Fire District #7	2,847,106									2,847,106	449,079
Fire District #8	4,131,948									4,131,948	381,123
Fire District #9	444,164									444,164	126,468
Criminal Justice	86,222									86,222	3,069,624
Streets Department		21,568,569						902,034		22,488,623	7,670,920
Parishways Department		6,947,111						318,945		7,166,066	(7,113,463)
Consolidated Road Lighting District		4,156,487								4,156,487	2,961,201
Road Lighting District #7		86,202								86,202	84,682
Consolidated Garbage District #1		22,730,171						12,054		22,742,225	3,066,321
Landfill Division		6,260,534								6,260,534	(5,200,560)
Consolidated Drainage District #2		31,407,059	10,000,142					830		31,407,059	(288,599)
Transit Operations			2,481,818							2,481,818	(416,579)
Transit - Elderly and Handicapped											(112,700)
Animal Shelter				2,601,364				4,818		4,031,477	86,630
Wesquito Control				4,031,477						4,031,477	682,247
Health Unit				763,424						763,424	
Human Services Authority				1,712,795				244,029		1,712,795	(31,054)
Senior Services				1,128,296						1,128,296	(405,287)
Consolidated Jefferson Recreation and Community Center and Playground District					18,605,440			629,989		19,029,429	1,375,036
Alario Center					1,163,139					1,163,139	16,544
Playground District #16					277,617					277,617	10,975
West Jefferson Park and Community Center and Playground District					180,242			29,172		180,242	787,850
Lafreniere Park Recreation District					1,609,218			1,101,790		1,609,218	182,572
LaSalle Park					12,241,889					12,241,889	8,938,568
Culture and Parks					619,782			10,801		630,583	(64,994)
Economic Incentive					171,359					171,359	2,008,602
Economic Development						250,136				250,136	(238,334)
Terrytown Redevelopment						786,268				786,268	212,422
Merathe CBD District						15,750				15,750	350,594
						7,000				7,000	180,763
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 32,854,142</b>	<b>\$ 93,074,152</b>	<b>\$ 12,481,960</b>	<b>\$ 10,237,346</b>	<b>\$ 34,689,684</b>	<b>\$ 1,039,164</b>	<b>\$</b>	<b>\$ 3,142,162</b>	<b>\$ 187,497,600</b>	<b>\$ 18,108,578</b>	

(CONTINUED)

JEFFERSON PARISH, LA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED  
NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2009

FUND	EXPENDITURES										EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES																																																																																																																																																																																						
	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	URBAN AND HOUSING REDEVELOPMENT	DEBT SERVICE PRINCIPAL	INTEREST AND OTHER CHARGES	CAPITAL OUTLAY	TOTAL																																																																																																																																																																																							
<b>DEBT SERVICE:</b>																																																																																																																																																																																																	
Special Sales Tax Revenue Bonds	\$	\$	\$	\$	\$	\$	\$ 21,731,390	\$ 28,706,281	\$	\$	\$ 48,437,671	(11,048,098)																																																																																																																																																																																					
Hotel Occupancy Tax Bonds							500,000	168,730			668,730	(247,508)																																																																																																																																																																																					
Drainage Sales Tax Revenue Bonds							4,035,000	839,090			4,874,090	40,394																																																																																																																																																																																					
Public Improvement Revenue Bonds							1,620,000	1,170,539			2,790,539	(558,763)																																																																																																																																																																																					
Louisiana Public Facilities Authority Bonds							1,020,000	167,747			1,187,747	(1,061,264)																																																																																																																																																																																					
General Obligation Bonds							865,000	593,326			1,258,326	190,020																																																																																																																																																																																					
Loan Programs							3,839,600	2,061,232			5,900,832	(252,069)	<b>TOTAL DEBT SERVICE</b>	\$	\$	\$	\$	\$	\$	\$ 33,510,990	\$ 31,506,925	\$	\$	\$ 65,017,915	\$ (12,975,306)	<b>CAPITAL PROJECTS:</b>													Courthouse Complex	\$	\$	\$	\$	\$	\$	\$	\$	\$ 8,298,028	\$	\$ 8,298,028	(8,945,822)	General Government Misc Capital Improvements									1,779,147		1,779,147	(1,496,516)	Fire Capital Improvements									6,526,064		6,526,064	(2,745,510)	Prison Expansion									38,337		38,337	(35,722)	Public Safety Misc Capital Improvements									19,186,773		19,186,773	(18,940,642)	Sewer Capital Improvements									17,513,709		17,513,709	(14,828,242)	Environmental & Landfill Improvements									926,287		926,287	(654,196)	Playground & Library Improvements									19,849,601		19,849,601	(11,604,366)	Leaslie Park									10,708,939		10,708,939	(6,786,410)	Culture & Recreation Misc Capital Improvements									1,581,244		1,581,244	(294,728)	<b>TOTAL CAPITAL PROJECTS</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$ 88,412,129	\$	\$ 88,412,129	\$ (66,044,858)	<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	\$ 32,854,142	\$ 93,074,152	\$ 12,481,860	\$ 10,237,346	\$ 34,669,694	\$ 1,039,154	\$ 33,510,990	\$ 31,506,925	\$ 89,554,291	\$ 338,927,644	\$ (60,913,594)
<b>TOTAL DEBT SERVICE</b>	\$	\$	\$	\$	\$	\$	\$ 33,510,990	\$ 31,506,925	\$	\$	\$ 65,017,915	\$ (12,975,306)																																																																																																																																																																																					
<b>CAPITAL PROJECTS:</b>																																																																																																																																																																																																	
Courthouse Complex	\$	\$	\$	\$	\$	\$	\$	\$	\$ 8,298,028	\$	\$ 8,298,028	(8,945,822)																																																																																																																																																																																					
General Government Misc Capital Improvements									1,779,147		1,779,147	(1,496,516)																																																																																																																																																																																					
Fire Capital Improvements									6,526,064		6,526,064	(2,745,510)																																																																																																																																																																																					
Prison Expansion									38,337		38,337	(35,722)																																																																																																																																																																																					
Public Safety Misc Capital Improvements									19,186,773		19,186,773	(18,940,642)																																																																																																																																																																																					
Sewer Capital Improvements									17,513,709		17,513,709	(14,828,242)																																																																																																																																																																																					
Environmental & Landfill Improvements									926,287		926,287	(654,196)																																																																																																																																																																																					
Playground & Library Improvements									19,849,601		19,849,601	(11,604,366)																																																																																																																																																																																					
Leaslie Park									10,708,939		10,708,939	(6,786,410)																																																																																																																																																																																					
Culture & Recreation Misc Capital Improvements									1,581,244		1,581,244	(294,728)																																																																																																																																																																																					
<b>TOTAL CAPITAL PROJECTS</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$ 88,412,129	\$	\$ 88,412,129	\$ (66,044,858)																																																																																																																																																																																					
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	\$ 32,854,142	\$ 93,074,152	\$ 12,481,860	\$ 10,237,346	\$ 34,669,694	\$ 1,039,154	\$ 33,510,990	\$ 31,506,925	\$ 89,554,291	\$ 338,927,644	\$ (60,913,594)																																																																																																																																																																																						

(CONTINUED)

JEFFERSON PARISH, LA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED  
NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2009

FUND	OTHER FINANCING SOURCES (USES)				PAYMENT		PAYMENT		FUND BALANCE	
	ISSUANCE OF LONG TERM DEBT	PREMIUM ON LONG TERM DEBT	TRANSFERS IN	TRANSFERS OUT	FOR CURRENT REFUNDING OF DEBT	TO REFUND BOND ESCROW AGENT	TOTAL	NET CHANGES IN FUND BALANCES	BEGINNING OF YEAR	END OF YEAR
<b>SPECIAL REVENUE:</b>										
Ambulance District #2									322	23,296
Juvenile Services									8,660,160	5,659,142
Emergency Communications District									4,512,020	3,613,095
Security Enhancement Districts										
24th Judicial District										
Court Commissioners										
Fire District #3									539,262	462,250
Fire District #4									634,131	631,143
Fire District #5									276,395	221,770
Fire District #6									2,717,469	2,914,691
Fire District #7									4,422,026	4,441,551
Fire District #8									276,442	497,521
Fire District #9									810,606	1,161,729
Criminal Justice									2,902	129,270
Streets Department									420,023	254,314
Parways Department									6,703,218	6,116,627
Consolidated Road Lighting District									20,376	1,156
Consolidated Road Lighting District #7									5,673,433	6,594,634
Road Lighting District #7									84,692	631,347
Consolidated Garbage District #1									7,638,031	3,626,069
Landfill Division									10,179	96,089
Consolidated Drainage District #2									8,504,846	9,268,614
Transit Operations									9,337,242	9,639,499
Transit - Elderly and Handicapped									867,787	834,671
Animal Shelter									946,834	796,134
Animal Shelter									614,721	700,351
Mosquito Control									870,658	1,652,905
Health Unit									433,879	402,825
Human Services Authority									873,140	912,853
Senior Services										
Consolidated Jefferson Recreation and Community Center and Playground District									5,517,763	5,227,416
Alario Center									680,794	712,338
Playground District #16									150,967	161,942
West Jefferson Park and Community Center and Playground District									166,784	237,011
LeValliere Park Recreation District									453,673	632,989
Library									2,928,460	9,237,516
LaSalle Park									270,444	215,450
Culture and Parks									1,432,139	1,698,800
Economic Incentive									1,289,868	1,061,624
Economic Development									290,799	106,221
Terrytown Redevelopment									475,355	626,949
Metairie CBD District									190,763	190,763
<b>TOTAL SPECIAL REVENUE</b>									<b>81,487,772</b>	<b>81,061,305</b>

(CONTINUED)

JEFFERSON PARISH, LA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED  
 NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2009

	OTHER FINANCING SOURCES (USES)							FUND BALANCE		
	ISSUANCE OF LONG TERM DEBT	PREMIUM ON LONG TERM DEBT	TRANSFERS IN	TRANSFERS OUT	PAYMENT FOR CURRENT REFUNDING OF DEBT	PAYMENT TO REFUND BOND ESCROW AGENT	TOTAL	CHANGES IN FUND BALANCES	BEGINNING OF YEAR	END OF YEAR
<b>DEBT SERVICE:</b>										
Special Sales Tax Revenue Bonds	\$ 109,260,000	\$	\$ 2,657	\$ (1,180,200)	\$	\$ (100,039,433)	\$ 8,073,024	\$ (2,375,074)	\$ 21,863,933	\$ 18,868,859
Hotel Occupancy Tax Bonds								(247,506)	762,668	515,362
Drainage Sales Tax Revenue Bonds								40,384	3,238,944	3,280,338
Public Improvement Revenue Bonds			674,423	(2,900,000)			(2,225,577)	(2,782,340)	5,268,188	2,486,858
Louisiana Public Facilities Authority Bonds			735,454				735,454	(325,900)	1,389,247	1,063,447
General Obligation Bonds								150,020	114,978	264,988
Loan Programs	63,850,000	3,163,705	2,065,715		(63,761,170)		5,319,250	5,067,151	14,890,025	19,957,176
<b>TOTAL DEBT SERVICE</b>	\$ 173,140,000	\$ 3,163,705	\$ 3,469,249	\$ (4,080,200)	\$ (63,761,170)	\$ (100,039,433)	\$ 11,902,161	\$ (1,073,165)	\$ 47,529,193	\$ 46,456,038
<b>CAPITAL PROJECTS:</b>										
Courthouse Complex										
General Government Misc Capital Improvements			1,094,271	(1,645,177)			(1,645,177)	(10,590,699)	11,615,633	1,024,934
Fire Capital Improvements			9,210,454	(2,641,185)			(1,546,814)	(3,043,430)	9,636,411	6,792,981
Prison Expansion				(816,045)			7,394,409	4,549,899	21,341,250	25,990,149
Public Safety Misc Capital Improvements			6,367,105	(95,359)			6,271,747	(35,722)	379,956	344,234
Sewer Capital Improvements			5,342,336	(188,340)			5,153,996	(12,668,696)	34,840,797	22,171,902
Environmental & Landfill Improvements			1,950,000	(522,000)			1,428,000	(9,374,246)	45,223,926	35,849,680
Playground & Library Improvements			2,398,900				2,398,900	773,904	10,570,679	11,444,483
Lasalle Park	3,100,000	7,550	5,072,377	(1,669)			6,178,258	(9,206,466)	36,647,138	27,441,670
Culture & Recreation Misc Capital Improvements			2,233,256				2,233,256	(821,152)	1,197,491	576,339
<b>TOTAL CAPITAL PROJECTS</b>	\$ 3,100,000	\$ 7,550	\$ 30,638,689	\$ (5,999,774)	\$	\$	\$ 27,836,476	\$ 1,908,628	\$ 233,054	\$ 2,141,582
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	\$ 176,240,000	\$ 3,171,255	\$ 53,430,994	\$ (47,846,055)	\$ (63,761,170)	\$ (100,039,433)	\$ 21,205,581	\$ (39,708,003)	\$ 301,003,300	\$ 261,295,297



**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)**

**Year Ended December 31, 2009**

**AMBULANCE DISTRICT #2**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 323,000	\$ 328,500	\$ 323,233	\$ (5,267)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	5,000	3,300	1,771	(1,529)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>328,000</b>	<b>331,800</b>	<b>325,004</b>	<b>(6,796)</b>
<b>Expenditures</b>				
Current	302,059	302,059	302,030	29
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>302,059</b>	<b>302,059</b>	<b>302,030</b>	<b>29</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>25,941</b>	<b>29,741</b>	<b>22,974</b>	<b>(6,767)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>25,941</b>	<b>29,741</b>	<b>22,974</b>	<b>(6,767)</b>
<b>Fund balance</b>				
Beginning of year	322	322	322	0
<b>END OF YEAR</b>	<b>\$ 26,263</b>	<b>\$ 30,063</b>	<b>\$ 23,296</b>	<b>(6,767)</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

**JUVENILE SERVICES**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 7,367,000	\$ 8,601,000	\$ 8,589,816	\$ (11,184)
Licenses and permits	0	0	0	0
Intergovernmental	393,000	313,000	228,428	(84,572)
Charges for services	277,000	290,000	194,185	(95,815)
Fines and forfeitures	65,000	74,000	67,023	(6,977)
Interest income	412,000	88,000	67,550	(20,450)
Miscellaneous	1,000	3,000	2,918	(82)
<b>TOTAL REVENUES</b>	<b>8,515,000</b>	<b>9,369,000</b>	<b>9,149,920</b>	<b>(219,080)</b>
<b>Expenditures</b>				
Current	9,725,980	9,421,508	8,609,026	812,482
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>9,725,980</b>	<b>9,421,508</b>	<b>8,609,026</b>	<b>812,482</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,210,980)</b>	<b>(52,508)</b>	<b>540,894</b>	<b>593,402</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(3,697,000)	(3,700,000)	(3,691,909)	8,091
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,697,000)</b>	<b>(3,700,000)</b>	<b>(3,691,909)</b>	<b>8,091</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(4,907,980)</b>	<b>(3,752,508)</b>	<b>(3,151,015)</b>	<b>601,493</b>
<b>Fund balance</b>				
Beginning of year	8,929,698	8,929,698	8,929,698	0
<b>END OF YEAR</b>	<b>\$ 4,021,718</b>	<b>\$ 5,177,190</b>	<b>\$ 5,778,683</b>	<b>\$ 601,493</b>

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JEFFERSON PARISH, LOUISIANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED

Year Ended December 31, 2009

EMERGENCY COMMUNICATIONS DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	9,930,100	9,935,600	10,378,670	443,070
Fines and forfeitures	0	0	0	0
Interest income	170,000	10,500	10,375	(125)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>10,100,100</b>	<b>9,946,100</b>	<b>10,389,045</b>	<b>442,945</b>
Expenditures				
Current	7,877,310	7,679,766	7,236,825	442,941
Capital outlay	30,000	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,907,310</b>	<b>7,679,766</b>	<b>7,236,825</b>	<b>442,941</b>
Excess (deficiency) of revenues over (under) expenditures	2,192,790	2,266,334	3,152,220	885,886
Other financing sources (uses)				
Transfers in	0	47,533	47,532	(1)
Transfers out	(4,095,244)	(4,095,244)	(4,095,244)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,095,244)</b>	<b>(4,047,711)</b>	<b>(4,047,712)</b>	<b>(1)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,902,454)</b>	<b>(1,781,377)</b>	<b>(895,492)</b>	<b>885,885</b>
Fund balance				
Beginning of year	4,531,187	4,531,187	4,531,187	0
<b>END OF YEAR</b>	<b>\$ 2,628,733</b>	<b>\$ 2,749,810</b>	<b>\$ 3,635,695</b>	<b>\$ 885,885</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

<b>SECURITY ENHANCEMENT DISTRICTS</b>				
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL ON BUDGETARY BASIS</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>Revenues</b>				
Taxes	\$ 412,000	\$ 412,000	\$ 395,993	\$ (16,007)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	5,800	5,800	1,053	(4,747)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>417,800</b>	<b>417,800</b>	<b>397,046</b>	<b>(20,754)</b>
<b>Expenditures</b>				
Current	417,800	417,750	397,046	20,704
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>417,800</b>	<b>417,750</b>	<b>397,046</b>	<b>20,704</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>(50)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>(50)</b>
<b>Fund balance</b>				
Beginning of year	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 50</b>	<b>\$ 0</b>	<b>\$ (50)</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**24TH JUDICIAL DISTRICT COURT COMMISSIONERS**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	798,000	976,000	1,033,351	57,351
Interest income	10,500	4,100	3,637	(463)
Miscellaneous	0	60,500	36,247	(24,253)
<b>TOTAL REVENUES</b>	<b>808,500</b>	<b>1,040,600</b>	<b>1,073,235</b>	<b>32,635</b>
<b>Expenditures</b>				
Current	1,092,303	1,250,412	1,081,257	169,155
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,092,303</b>	<b>1,250,412</b>	<b>1,081,257</b>	<b>169,155</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(283,803)</b>	<b>(209,812)</b>	<b>(8,022)</b>	<b>201,790</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(283,803)</b>	<b>(209,812)</b>	<b>(8,022)</b>	<b>201,790</b>
<b>Fund balance</b>				
Beginning of year	540,024	540,024	540,024	0
<b>END OF YEAR</b>	<b>\$ 256,221</b>	<b>\$ 330,212</b>	<b>\$ 532,002</b>	<b>\$ 201,790</b>

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JEFFERSON PARISH, LOUISIANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED

Year Ended December 31, 2009

FIRE DISTRICT #3

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 1,851,000	\$ 1,902,000	\$ 1,894,429	\$ (7,571)
Licenses and permits	0	0	0	0
Intergovernmental	183,800	177,855	177,855	0
Charges for services	332,000	332,000	338,433	6,433
Fines and forfeitures	0	0	0	0
Interest income	41,000	12,500	9,325	(3,175)
Miscellaneous	0	0	2,025	2,025
<b>TOTAL REVENUES</b>	<b>2,407,800</b>	<b>2,424,355</b>	<b>2,422,067</b>	<b>(2,288)</b>
<b>Expenditures</b>				
Current	2,214,684	2,217,694	2,217,691	3
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,214,684</b>	<b>2,217,694</b>	<b>2,217,691</b>	<b>3</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>193,116</b>	<b>206,661</b>	<b>204,376</b>	<b>(2,285)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	(207,364)	(207,364)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(207,364)</b>	<b>(207,364)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>193,116</b>	<b>(703)</b>	<b>(2,988)</b>	<b>(2,285)</b>
<b>Fund balance</b>				
Beginning of year	634,130	634,130	634,130	0
<b>END OF YEAR</b>	<b>\$ 827,246</b>	<b>\$ 633,427</b>	<b>\$ 631,142</b>	<b>\$ (2,285)</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**FIRE DISTRICT #4**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 505,000	\$ 447,300	\$ 433,613	\$ (13,687)
Licenses and permits	0	0	0	0
Intergovernmental	13,500	13,785	13,785	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	10,500	3,600	3,074	(526)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>529,000</b>	<b>464,685</b>	<b>450,472</b>	<b>(14,213)</b>
<b>Expenditures</b>				
Current	496,515	505,132	505,086	46
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>496,515</b>	<b>505,132</b>	<b>505,086</b>	<b>46</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>32,485</b>	<b>(40,447)</b>	<b>(54,614)</b>	<b>(14,167)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>32,485</b>	<b>(40,447)</b>	<b>(54,814)</b>	<b>(14,167)</b>
<b>Fund balance</b>				
Beginning of year	276,385	276,385	276,385	0
<b>END OF YEAR</b>	<b>\$ 308,870</b>	<b>\$ 235,938</b>	<b>\$ 221,771</b>	<b>\$ (14,167)</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

FIRE DISTRICT #5				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 2,414,000	\$ 2,646,000	\$ 2,641,602	\$ (4,398)
Licenses and permits	0	0	0	0
Intergovernmental	134,700	131,284	131,284	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	74,000	36,000	23,875	(12,125)
Miscellaneous	0	0	1,468	1,468
<b>TOTAL REVENUES</b>	<b>2,622,700</b>	<b>2,813,284</b>	<b>2,798,229</b>	<b>(15,055)</b>
<b>Expenditures</b>				
Current	1,999,077	2,001,137	2,001,006	131
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,999,077</b>	<b>2,001,137</b>	<b>2,001,006</b>	<b>131</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>623,623</b>	<b>812,147</b>	<b>797,223</b>	<b>(14,924)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	(1,000,000)	(1,000,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>623,623</b>	<b>(187,853)</b>	<b>(202,777)</b>	<b>(14,924)</b>
<b>Fund balance</b>				
Beginning of year	2,717,468	2,717,468	2,717,468	0
<b>END OF YEAR</b>	<b>\$ 3,341,091</b>	<b>\$ 2,529,615</b>	<b>\$ 2,514,691</b>	<b>\$ (14,924)</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

**FIRE DISTRICT #6**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 2,775,000	\$ 2,910,000	\$ 2,895,325	\$ (14,675)
Licenses and permits	0	0	0	0
Intergovernmental	120,300	119,483	119,483	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	132,000	42,000	39,275	(2,725)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,027,300</b>	<b>3,071,483</b>	<b>3,054,083</b>	<b>(17,400)</b>
<b>Expenditures</b>				
Current	3,033,261	3,035,342	3,034,558	784
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,033,261</b>	<b>3,035,342</b>	<b>3,034,558</b>	<b>784</b>
Excess (deficiency) of revenues over (under) expenditures	(5,961)	36,141	19,525	(16,616)
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(5,961)</b>	<b>36,141</b>	<b>19,525</b>	<b>(16,616)</b>
<b>Fund balance</b>				
Beginning of year	4,422,025	4,422,025	4,422,025	0
<b>END OF YEAR</b>	<b>\$ 4,416,064</b>	<b>\$ 4,458,166</b>	<b>\$ 4,441,550</b>	<b>\$ (16,616)</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**FIRE DISTRICT #7**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 2,620,000	\$ 2,700,000	\$ 2,694,419	\$ (5,581)
Licenses and permits	0	0	0	0
Intergovernmental	104,200	105,766	105,166	(600)
Charges for services	274,000	296,000	287,131	(8,869)
Fines and forfeitures	0	0	0	0
Interest income	42,000	11,000	9,468	(1,532)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,040,200</b>	<b>3,112,766</b>	<b>3,096,184</b>	<b>(16,582)</b>
<b>Expenditures</b>				
Current	2,649,618	2,651,184	2,647,105	4,079
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,649,618</b>	<b>2,651,184</b>	<b>2,647,105</b>	<b>4,079</b>
Excess (deficiency) of revenues over (under) expenditures	390,582	461,582	449,079	(12,503)
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(228,000)	(228,000)	(228,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(228,000)</b>	<b>(228,000)</b>	<b>(228,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>162,582</b>	<b>233,582</b>	<b>221,079</b>	<b>(12,503)</b>
<b>Fund balance</b>				
Beginning of year	276,442	276,442	276,442	0
<b>END OF YEAR</b>	<b>\$ 439,024</b>	<b>\$ 510,024</b>	<b>\$ 497,521</b>	<b>\$ (12,503)</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**FIRE DISTRICT #8**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 3,990,000	\$ 4,225,000	\$ 4,216,491	\$ (8,509)
Licenses and permits	0	0	0	0
Intergovernmental	255,400	247,448	247,448	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	71,000	27,000	18,573	(8,427)
Miscellaneous	0	0	557	557
<b>TOTAL REVENUES</b>	<b>4,316,400</b>	<b>4,499,448</b>	<b>4,483,069</b>	<b>(16,379)</b>
<b>Expenditures</b>				
Current	4,129,964	4,238,018	4,131,946	106,072
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,129,964</b>	<b>4,238,018</b>	<b>4,131,946</b>	<b>106,072</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>186,436</b>	<b>261,430</b>	<b>351,123</b>	<b>89,693</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>186,436</b>	<b>261,430</b>	<b>351,123</b>	<b>89,693</b>
<b>Fund balance</b>				
Beginning of year	810,606	810,806	810,806	0
<b>END OF YEAR</b>	<b>\$ 997,042</b>	<b>\$ 1,072,036</b>	<b>\$ 1,161,729</b>	<b>\$ 89,693</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

**FIRE DISTRICT #9**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 558,000	\$ 558,000	\$ 559,670	\$ 1,670
Licenses and permits	0	0	0	0
Intergovernmental	8,700	8,918	8,917	(1)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	8,400	2,900	2,045	(855)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>575,100</b>	<b>569,818</b>	<b>570,632</b>	<b>814</b>
<b>Expenditures</b>				
Current	444,046	444,264	444,164	100
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>444,046</b>	<b>444,264</b>	<b>444,164</b>	<b>100</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>131,054</b>	<b>125,554</b>	<b>126,468</b>	<b>914</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>131,054</b>	<b>125,554</b>	<b>126,468</b>	<b>914</b>
<b>Fund balance</b>				
Beginning of year	2,802	2,802	2,802	0
<b>END OF YEAR</b>	<b>\$ 133,856</b>	<b>\$ 128,356</b>	<b>\$ 129,270</b>	<b>\$ 914</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

**CRIMINAL JUSTICE**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 3,110,000	\$ 3,128,700	\$ 3,127,235	\$ (1,465)
Licenses and permits	0	0	0	0
Intergovernmental	0	60,000	50,000	(10,000)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	60,000	20,300	16,611	(3,689)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,170,000</b>	<b>3,209,000</b>	<b>3,193,846</b>	<b>(15,154)</b>
<b>Expenditures</b>				
Current	164,567	214,568	95,222	119,346
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>164,567</b>	<b>214,568</b>	<b>95,222</b>	<b>119,346</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,005,433</b>	<b>2,994,432</b>	<b>3,098,624</b>	<b>104,192</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(3,193,334)	(3,258,006)	(3,264,333)	6,327
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,193,334)</b>	<b>(3,258,006)</b>	<b>(3,264,333)</b>	<b>6,327</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(187,901)</b>	<b>(263,574)</b>	<b>(165,709)</b>	<b>97,865</b>
<b>Fund balance</b>				
Beginning of year	420,023	420,023	420,023	0
<b>END OF YEAR</b>	<b>\$ 232,122</b>	<b>\$ 156,449</b>	<b>\$ 254,314</b>	<b>\$ 97,865</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

<b>STREETS DEPARTMENT</b>				
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL ON BUDGETARY BASIS</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>Revenues</b>				
Taxes	\$ 27,805,000	\$ 28,174,500	\$ 28,294,190	\$ 119,690
Licenses and permits	5,500	227,500	258,410	30,910
Intergovernmental	1,126,000	1,494,367	1,532,849	38,482
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	351,000	11,800	9,116	(2,684)
Miscellaneous	10,000	29,228	64,978	35,750
<b>TOTAL REVENUES</b>	<b>29,297,500</b>	<b>29,937,395</b>	<b>30,159,543</b>	<b>222,148</b>
<b>Expenditures</b>				
Current	23,546,883	22,436,293	21,599,447	836,846
Capital outlay	871,000	909,555	902,034	7,521
<b>TOTAL EXPENDITURES</b>	<b>24,417,883</b>	<b>23,345,848</b>	<b>22,501,481</b>	<b>844,367</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,879,617</b>	<b>6,591,547</b>	<b>7,658,062</b>	<b>1,066,515</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(7,495,101)	(8,257,736)	(8,257,511)	225
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(7,495,101)</b>	<b>(8,257,736)</b>	<b>(8,257,511)</b>	<b>225</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,615,484)</b>	<b>(1,666,189)</b>	<b>(599,449)</b>	<b>1,066,740</b>
<b>Fund balance</b>				
Beginning of year	6,630,708	6,630,708	6,630,708	0
<b>END OF YEAR</b>	<b>\$ 4,015,224</b>	<b>\$ 4,964,519</b>	<b>\$ 6,031,259</b>	<b>\$ 1,066,740</b>

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JEFFERSON PARISH, LOUISIANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED

Year Ended December 31, 2009

PARKWAYS DEPARTMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	4,200	9,200	8,785	(415)
Intergovernmental	102,520	102,520	36,844	(65,676)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	7,000	2,000	1,780	(220)
Miscellaneous	10,000	10,000	5,194	(4,806)
<b>TOTAL REVENUES</b>	<b>123,720</b>	<b>123,720</b>	<b>52,603</b>	<b>(71,117)</b>
Expenditures				
Current	6,441,976	7,008,476	6,872,972	135,504
Capital outlay	0	298,946	318,945	(19,999)
<b>TOTAL EXPENDITURES</b>	<b>6,441,976</b>	<b>7,307,422</b>	<b>7,191,917</b>	<b>115,505</b>
Excess (deficiency) of revenues over (under) expenditures	(6,318,256)	(7,183,702)	(7,139,314)	(14,323,016)
Other financing sources (uses)				
Transfers in	6,318,101	7,080,736	7,036,347	(44,389)
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,318,101</b>	<b>7,080,736</b>	<b>7,036,347</b>	<b>(44,389)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(155)</b>	<b>(102,966)</b>	<b>(102,967)</b>	<b>(1)</b>
Fund balance				
Beginning of year, as restated	104,123	104,123	104,123	0
<b>END OF YEAR</b>	<b>\$ 103,968</b>	<b>\$ 1,157</b>	<b>\$ 1,156</b>	<b>(1)</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**CONSOLIDATED ROAD LIGHTING DISTRICT**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 6,606,000	\$ 6,715,500	\$ 6,695,875	\$ (19,625)
Licenses and permits	0	0	0	0
Intergovernmental	279,000	363,488	363,488	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	310,000	71,000	57,270	(13,730)
Miscellaneous	0	2,000	1,055	(945)
<b>TOTAL REVENUES</b>	<b>7,195,000</b>	<b>7,151,988</b>	<b>7,117,688</b>	<b>(34,300)</b>
<b>Expenditures</b>				
Current	6,589,112	4,343,051	4,159,654	183,397
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>6,589,112</b>	<b>4,343,051</b>	<b>4,159,654</b>	<b>183,397</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>605,888</b>	<b>2,808,937</b>	<b>2,958,034</b>	<b>149,097</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(2,250,000)	(2,250,000)	(2,250,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,250,000)</b>	<b>(2,250,000)</b>	<b>(2,250,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,844,112)</b>	<b>558,937</b>	<b>708,034</b>	<b>149,097</b>
<b>Fund balance</b>				
Beginning of year	5,966,284	5,966,284	5,966,284	0
<b>END OF YEAR</b>	<b>\$ 4,322,172</b>	<b>\$ 6,525,221</b>	<b>\$ 6,674,318</b>	<b>\$ 149,097</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**ROAD LIGHTING DISTRICT #7**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 162,000	\$ 169,000	\$ 165,049	\$ (3,951)
Licenses and permits	0	0	0	0
Intergovernmental	1,500	1,500	1,298	(202)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	11,500	5,500	4,547	(953)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>175,000</b>	<b>176,000</b>	<b>170,894</b>	<b>(5,106)</b>
<b>Expenditures</b>				
Current	120,841	90,841	86,202	4,639
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>120,841</b>	<b>90,841</b>	<b>86,202</b>	<b>4,639</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>54,159</b>	<b>85,159</b>	<b>84,692</b>	<b>(467)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>54,159</b>	<b>85,159</b>	<b>84,692</b>	<b>(467)</b>
<b>Fund balance</b>				
Beginning of year	546,655	546,655	546,655	0
<b>END OF YEAR</b>	<b>\$ 600,814</b>	<b>\$ 631,814</b>	<b>\$ 631,347</b>	<b>\$ (467)</b>

**[CONTINUED]**

JEFFERSON PARISH, LOUISIANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED

Year Ended December 31, 2009

CONSOLIDATED GARBAGE DISTRICT #1

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 6,524,000	\$ 6,560,000	\$ 6,548,229	\$ (11,771)
Licenses and permits	0	0	0	0
Intergovernmental	224,000	2,555,133	3,417,602	862,469
Charges for services	14,227,200	15,555,310	15,792,393	237,083
Fines and forfeitures	0	0	0	0
Interest income	228,000	70,850	44,882	(25,968)
Miscellaneous	4,500	4,500	4,440	(60)
<b>TOTAL REVENUES</b>	<b>21,207,700</b>	<b>24,745,793</b>	<b>25,807,546</b>	<b>1,061,753</b>
<b>Expenditures</b>				
Current	19,721,847	22,902,446	21,955,366	947,080
Capital outlay	22,000	22,000	12,054	9,946
<b>TOTAL EXPENDITURES</b>	<b>19,743,847</b>	<b>22,924,446</b>	<b>21,967,420</b>	<b>957,026</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,463,853</b>	<b>1,821,347</b>	<b>3,840,126</b>	<b>2,018,779</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(3,756,449)	(7,345,449)	(7,025,857)	319,592
issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,756,449)</b>	<b>(7,345,449)</b>	<b>(7,025,857)</b>	<b>319,592</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,292,596)</b>	<b>(5,524,102)</b>	<b>(3,185,731)</b>	<b>2,338,371</b>
<b>Fund balance</b>				
Beginning of year	8,398,510	8,398,510	8,398,510	0
<b>END OF YEAR</b>	<b>\$ 6,105,914</b>	<b>\$ 2,874,408</b>	<b>\$ 5,212,779</b>	<b>\$ 2,338,371</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

	LANDFILL DIVISION			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,000,000	912,000	908,199	(3,801)
Fines and forfeitures	0	0	0	0
Interest income	30,000	1,000	191	(809)
Miscellaneous	150,000	150,000	151,584	1,584
<b>TOTAL REVENUES</b>	<b>1,180,000</b>	<b>1,063,000</b>	<b>1,059,874</b>	<b>(3,026)</b>
<b>Expenditures</b>				
Current	2,580,449	6,543,241	6,269,791	273,450
Capital outlay	6,000	6,000	0	6,000
<b>TOTAL EXPENDITURES</b>	<b>2,586,449</b>	<b>6,549,241</b>	<b>6,269,791</b>	<b>279,450</b>
Excess (deficiency) of revenues over (under) expenditures	(1,406,449)	(5,486,241)	(5,209,817)	276,424
<b>Other financing sources (uses)</b>				
Transfers in	3,356,449	7,467,449	7,236,470	(230,979)
Transfers out	(1,950,000)	(1,950,000)	(1,950,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,406,449</b>	<b>5,517,449</b>	<b>5,286,470</b>	<b>(230,979)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>0</b>	<b>31,208</b>	<b>76,653</b>	<b>45,445</b>
<b>Fund balance</b>				
Beginning of year	56,861	56,861	56,861	0
<b>END OF YEAR</b>	<b>\$ 56,861</b>	<b>\$ 88,069</b>	<b>\$ 133,514</b>	<b>\$ 45,445</b>

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JEFFERSON PARISH, LOUISIANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED

Year Ended December 31, 2009

CONSOLIDATED DRAINAGE DISTRICT #2

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 28,816,000	\$ 29,066,400	\$ 28,949,823	\$ (116,577)
Licenses and permits	0	0	0	0
Intergovernmental	683,555	967,904	1,983,256	1,015,352
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	475,000	107,000	80,944	(26,056)
Miscellaneous	74,000	74,000	104,436	30,436
<b>TOTAL REVENUES</b>	<b>30,048,555</b>	<b>30,215,304</b>	<b>31,118,459</b>	<b>903,155</b>
<b>Expenditures</b>				
Current	34,644,422	32,786,561	31,363,309	1,423,252
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>34,644,422</b>	<b>32,786,561</b>	<b>31,363,309</b>	<b>1,423,252</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(4,595,867)</b>	<b>(2,571,257)</b>	<b>(244,850)</b>	<b>2,326,407</b>
<b>Other financing sources (uses)</b>				
Transfers in	400,000	400,000	355,222	(44,778)
Transfers out	(218,000)	(303,184)	(302,855)	329
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>182,000</b>	<b>96,816</b>	<b>52,367</b>	<b>(44,449)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(4,413,867)</b>	<b>(2,474,441)</b>	<b>(192,483)</b>	<b>2,281,958</b>
<b>Fund balance</b>				
Beginning of year	8,699,918	8,699,918	8,699,918	0
<b>END OF YEAR</b>	<b>\$ 4,286,051</b>	<b>\$ 6,225,477</b>	<b>\$ 8,507,435</b>	<b>\$ 2,281,958</b>

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JEFFERSON PARISH, LOUISIANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED

Year Ended December 31, 2009

	TRANSIT OPERATIONS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 3,824,000	\$ 3,846,500	\$ 3,842,177	\$ (4,323)
Licenses and permits	0	0	0	0
Intergovernmental	838,000	316,870	359,914	43,044
Charges for services	2,437,000	2,480,000	2,501,039	21,039
Fines and forfeitures	0	0	0	0
Interest income	81,000	78,500	72,971	(5,529)
Miscellaneous	0	3,500	3,432	(68)
<b>TOTAL REVENUES</b>	<b>7,180,000</b>	<b>6,725,370</b>	<b>6,779,533</b>	<b>54,163</b>
<b>Expenditures</b>				
Current	9,538,111	10,958,747	9,736,812	1,221,935
Capital outlay	76,200	1,000	630	370
<b>TOTAL EXPENDITURES</b>	<b>9,614,311</b>	<b>10,959,747</b>	<b>9,737,442</b>	<b>1,222,305</b>
Excess (deficiency) of revenues over (under) expenditures	(2,434,311)	(4,234,377)	(2,957,909)	1,276,468
<b>Other financing sources (uses)</b>				
Transfers in	0	3,843,372	3,722,496	(120,876)
Transfers out	(505,000)	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(505,000)</b>	<b>3,843,372</b>	<b>3,722,496</b>	<b>(120,876)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,939,311)</b>	<b>(391,005)</b>	<b>764,587</b>	<b>1,155,592</b>
<b>Fund balance</b>				
Beginning of year	9,338,142	9,338,142	9,338,142	0
<b>END OF YEAR</b>	<b>\$ 6,398,831</b>	<b>\$ 8,947,137</b>	<b>\$ 10,102,729</b>	<b>\$ 1,155,592</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

TRANSIT - ELDERLY AND HANDICAPPED

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 1,901,000	\$ 1,921,893	\$ 1,920,931	\$ (962)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	120,000	135,000	132,331	(2,669)
Fines and forfeitures	0	0	0	0
Interest income	29,000	14,107	11,976	(2,131)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,050,000</b>	<b>2,071,000</b>	<b>2,065,238</b>	<b>(5,762)</b>
<b>Expenditures</b>				
Current	2,796,869	2,702,386	2,481,817	220,569
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,796,869</b>	<b>2,702,386</b>	<b>2,481,817</b>	<b>220,569</b>
Excess (deficiency) of revenues over (under) expenditures	(746,869)	(631,386)	(416,579)	214,807
<b>Other financing sources (uses)</b>				
Transfers in	0	383,464	383,463	(1)
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>383,464</b>	<b>383,463</b>	<b>(1)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(746,869)</b>	<b>(247,922)</b>	<b>(33,116)</b>	<b>214,806</b>
<b>Fund balance</b>				
Beginning of year	867,785	867,785	867,785	0
<b>END OF YEAR</b>	<b>\$ 120,916</b>	<b>\$ 619,863</b>	<b>\$ 834,669</b>	<b>\$ 214,806</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**ANIMAL SHELTER**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 1,987,000	\$ 1,990,500	\$ 1,988,662	\$ (1,838)
Licenses and permits	0	0	0	0
Intergovernmental	145,000	124,792	124,792	0
Charges for services	260,000	293,000	282,752	(10,248)
Fines and forfeitures	26,000	26,000	23,979	(2,021)
Interest income	68,500	14,000	12,979	(1,021)
Miscellaneous	26,000	49,000	55,559	6,559
<b>TOTAL REVENUES</b>	<b>2,492,500</b>	<b>2,497,292</b>	<b>2,488,723</b>	<b>(8,569)</b>
<b>Expenditures</b>				
Current	2,608,220	2,698,904	2,548,338	150,566
Capital outlay	58,000	41	0	41
<b>TOTAL EXPENDITURES</b>	<b>2,666,220</b>	<b>2,698,945</b>	<b>2,548,338</b>	<b>150,607</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(173,720)</b>	<b>(201,653)</b>	<b>(59,615)</b>	<b>142,038</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(83,000)	(58,000)	(58,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(83,000)</b>	<b>(58,000)</b>	<b>(58,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(256,720)</b>	<b>(259,653)</b>	<b>(117,615)</b>	<b>142,038</b>
<b>Fund balance</b>				
Beginning of year	975,367	975,367	975,367	0
<b>END OF YEAR</b>	<b>\$ 718,647</b>	<b>\$ 715,714</b>	<b>\$ 857,752</b>	<b>\$ 142,038</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

<b>MOSQUITO CONTROL</b>				
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL ON BUDGETARY BASIS</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>Revenues</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	245,200	229,300	236,265	6,965
Charges for services	3,736,000	3,889,000	3,878,145	(10,855)
Fines and forfeitures	0	0	0	0
Interest income	15,000	4,000	2,897	(1,103)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,996,200</b>	<b>4,122,300</b>	<b>4,117,307</b>	<b>(4,993)</b>
<b>Expenditures</b>				
Current	4,372,299	4,372,299	4,033,282	339,017
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,372,299</b>	<b>4,372,299</b>	<b>4,033,282</b>	<b>339,017</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(376,099)</b>	<b>(249,999)</b>	<b>84,025</b>	<b>334,024</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(376,099)</b>	<b>(249,999)</b>	<b>84,025</b>	<b>334,024</b>
<b>Fund balance</b>				
Beginning of year	616,527	616,527	616,527	0
<b>END OF YEAR</b>	<b>\$ 240,428</b>	<b>\$ 366,528</b>	<b>\$ 700,552</b>	<b>\$ 334,024</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

HEALTH UNIT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 1,297,000	\$ 1,319,800	\$ 1,311,442	\$ (8,358)
Licenses and permits	0	0	0	0
Intergovernmental	96,000	82,278	82,278	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	51,000	12,200	11,167	(1,033)
Miscellaneous	45,310	45,310	45,402	92
<b>TOTAL REVENUES</b>	<b>1,489,310</b>	<b>1,459,588</b>	<b>1,450,289</b>	<b>(9,299)</b>
<b>Expenditures</b>				
Current	1,556,126	1,403,278	771,003	632,275
Capital outlay	3,000	4,618	4,617	1
<b>TOTAL EXPENDITURES</b>	<b>1,559,126</b>	<b>1,407,896</b>	<b>775,620</b>	<b>632,276</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(69,816)</b>	<b>51,692</b>	<b>674,669</b>	<b>622,977</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	300,000	300,000	0
Transfers out	(280,000)	(54,459)	0	(54,459)
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(280,000)</b>	<b>245,541</b>	<b>300,000</b>	<b>54,459</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(349,816)</b>	<b>297,233</b>	<b>978,445</b>	<b>568,518</b>
<b>Fund balance</b>				
Beginning of year	895,618	895,618	895,618	0
<b>END OF YEAR</b>	<b>\$ 545,802</b>	<b>\$ 1,192,851</b>	<b>\$ 1,874,063</b>	<b>\$ 568,518</b>

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JEFFERSON PARISH, LOUISIANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED

Year Ended December 31, 2009

	HUMAN SERVICES AUTHORITY			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 1,558,000	\$ 1,580,300	\$ 1,575,037	\$ (5,263)
Licenses and permits	0	0	0	0
Intergovernmental	115,000	98,794	98,794	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	48,000	9,900	7,910	(1,990)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,721,000</b>	<b>1,688,994</b>	<b>1,681,741</b>	<b>(7,253)</b>
<b>Expenditures</b>				
Current	1,712,926	1,712,926	1,712,794	132
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,712,926</b>	<b>1,712,926</b>	<b>1,712,794</b>	<b>132</b>
Excess (deficiency) of revenues over (under) expenditures	8,074	(23,932)	(31,053)	(7,121)
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>8,074</b>	<b>(23,932)</b>	<b>(31,053)</b>	<b>(7,121)</b>
<b>Fund balance</b>				
Beginning of year	433,880	433,880	433,880	0
<b>END OF YEAR</b>	<b>\$ 441,954</b>	<b>\$ 409,948</b>	<b>\$ 402,827</b>	<b>\$ (7,121)</b>

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JEFFERSON PARISH, LOUISIANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED

Year Ended December 31, 2009

	SENIOR SERVICES			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 955,000	\$ 960,800	\$ 959,474	\$ (1,326)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	26,000	8,200	7,564	(636)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>981,000</b>	<b>969,000</b>	<b>967,038</b>	<b>(1,962)</b>
<b>Expenditures</b>				
Current	1,395,713	1,243,752	1,215,323	28,429
Capital outlay	135,000	244,029	244,029	0
<b>TOTAL EXPENDITURES</b>	<b>1,530,713</b>	<b>1,487,781</b>	<b>1,459,352</b>	<b>28,429</b>
Excess (deficiency) of revenues over (under) expenditures	(549,713)	(518,781)	(492,314)	(1,011,095)
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(55,000)	(55,000)	(55,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(55,000)</b>	<b>(55,000)</b>	<b>(55,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(604,713)</b>	<b>(573,781)</b>	<b>(547,314)</b>	<b>26,467</b>
<b>Fund balance</b>				
Beginning of year	1,067,011	1,067,011	1,067,011	0
<b>END OF YEAR</b>	<b>\$ 462,298</b>	<b>\$ 493,230</b>	<b>\$ 519,697</b>	<b>\$ 26,467</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2008

**CONSOLIDATED JEFFERSON RECREATION AND COMMUNITY  
CENTER AND PLAYGROUND DISTRICT**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 18,905,000	\$ 19,102,999	\$ 19,089,989	\$ (13,010)
Intergovernmental	490,000	432,549	484,725	52,176
Charges for services	660,000	740,000	710,491	(29,509)
Interest income	480,000	127,001	90,885	(36,116)
Miscellaneous	2,000	2,000	26,799	24,799
<b>TOTAL REVENUES</b>	<b>20,537,000</b>	<b>20,404,549</b>	<b>20,402,889</b>	<b>(1,660)</b>
<b>Expenditures</b>				
Current	20,305,706	19,491,389	18,515,555	975,834
Capital outlay	574,100	601,068	523,989	77,079
<b>TOTAL EXPENDITURES</b>	<b>20,879,806</b>	<b>20,092,457</b>	<b>19,039,544</b>	<b>1,052,913</b>
Excess (deficiency) of revenues over (under) expenditures	(342,806)	312,092	1,363,345	1,051,253
<b>Other financing sources (uses)</b>				
Transfers in	144,618	144,618	144,618	-
Transfers out	(1,510,000)	(1,810,000)	(1,810,000)	-
Issuance of long-term debt	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,365,382)</b>	<b>(1,665,382)</b>	<b>(1,665,382)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,708,188)</b>	<b>(1,353,290)</b>	<b>(302,037)</b>	<b>1,051,253</b>
Fund balance Beginning of year	5,581,763	5,581,763	5,581,763	-
<b>END OF YEAR</b>	<b>\$ 3,873,575</b>	<b>\$ 4,228,473</b>	<b>\$ 5,279,726</b>	<b>\$ 1,051,253</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**ALARIO CENTER**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	460,000	743,884	602,122	(141,762)
Charges for services	446,300	504,800	497,815	(6,985)
Fines and forfeitures	0	0	0	0
Interest income	15,000	4,000	4,348	348
Miscellaneous	2,700	60,033	75,397	15,364
<b>TOTAL REVENUES</b>	<b>924,000</b>	<b>1,312,717</b>	<b>1,179,682</b>	<b>(133,035)</b>
<b>Expenditures</b>				
Current	1,344,533	1,238,787	1,159,713	79,074
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,344,533</b>	<b>1,238,787</b>	<b>1,159,713</b>	<b>79,074</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(420,533)</b>	<b>73,930</b>	<b>19,969</b>	<b>(53,961)</b>
<b>Other financing sources (uses)</b>				
Transfers in	45,000	45,000	45,000	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(375,533)</b>	<b>118,930</b>	<b>64,969</b>	<b>(53,961)</b>
<b>Fund balance</b>				
Beginning of year	657,116	657,116	657,116	0
<b>END OF YEAR</b>	<b>\$ 281,583</b>	<b>\$ 776,046</b>	<b>\$ 722,085</b>	<b>\$ (53,961)</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**PLAYGROUND DISTRICT #16**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 278,000	\$ 296,000	\$ 286,704	\$ (9,296)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	4,500	3,500	1,888	(1,612)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>282,500</b>	<b>299,500</b>	<b>288,592</b>	<b>(10,908)</b>
<b>Expenditures</b>				
Current	277,642	277,642	277,618	24
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>277,642</b>	<b>277,642</b>	<b>277,618</b>	<b>24</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,858</b>	<b>21,858</b>	<b>10,974</b>	<b>(10,884)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>4,858</b>	<b>21,858</b>	<b>10,974</b>	<b>(10,884)</b>
<b>Fund balance</b>				
Beginning of year	150,968	150,968	150,968	0
<b>END OF YEAR</b>	<b>\$ 155,826</b>	<b>\$ 172,826</b>	<b>\$ 161,942</b>	<b>(10,884)</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**WEST JEFFERSON PARK AND COMMUNITY CENTER  
AND PLAYGROUND DISTRICT**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	935,000	985,000	967,298	(17,702)
Fines and forfeitures	0	0	0	0
Interest income	30,000	2,000	594	(1,406)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>965,000</b>	<b>987,000</b>	<b>967,892</b>	<b>(19,108)</b>
<b>Expenditures</b>				
Current	178,474	171,914	180,114	(8,200)
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>178,474</b>	<b>171,914</b>	<b>180,114</b>	<b>(8,200)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>786,526</b>	<b>815,086</b>	<b>787,778</b>	<b>(27,308)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(713,188)	(719,425)	(719,423)	2
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(713,188)</b>	<b>(719,425)</b>	<b>(719,423)</b>	<b>2</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>73,338</b>	<b>95,661</b>	<b>68,355</b>	<b>(27,306)</b>
<b>Fund balance</b>				
Beginning of year	168,784	168,784	168,784	0
<b>END OF YEAR</b>	<b>\$ 242,122</b>	<b>\$ 264,445</b>	<b>\$ 237,139</b>	<b>\$ (27,306)</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**LAFRENIERE PARK RECREATION DISTRICT**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,711,000	1,823,500	1,815,077	(8,423)
Fines and forfeitures	0	0	0	0
Interest income	10,000	3,000	2,061	(939)
Miscellaneous	0	6,500	7,824	1,324
<b>TOTAL REVENUES</b>	<b>1,721,000</b>	<b>1,833,000</b>	<b>1,824,962</b>	<b>(8,038)</b>
<b>Expenditures</b>				
Current	1,731,972	1,683,213	1,606,183	77,030
Capital outlay	50,300	2,198	23,172	(20,974)
<b>TOTAL EXPENDITURES</b>	<b>1,782,272</b>	<b>1,685,411</b>	<b>1,629,355</b>	<b>56,056</b>
Excess (deficiency) of revenues over (under) expenditures	(61,272)	147,589	195,607	48,018
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(113,256)	(113,256)	(113,256)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(113,256)</b>	<b>(113,256)</b>	<b>(113,256)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(174,528)</b>	<b>34,333</b>	<b>82,351</b>	<b>48,018</b>
<b>Fund balance</b>				
Beginning of year, as restated	456,388	456,388	456,388	0
<b>END OF YEAR</b>	<b>\$ 281,860</b>	<b>\$ 490,721</b>	<b>\$ 538,739</b>	<b>\$ 48,018</b>

**[CONTINUED]**

JEFFERSON PARISH, LOUISIANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED

Year Ended December 31, 2009

LIBRARY

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 15,310,000	\$ 19,156,000	\$ 19,137,883	\$ (18,117)
Licenses and permits	0	0	0	0
Intergovernmental	536,000	558,151	558,151	0
Charges for services	115,000	115,000	116,333	1,333
Fines and forfeitures	185,000	185,000	182,241	(2,759)
Interest income	320,000	107,660	100,014	(7,646)
Miscellaneous	223,000	274,340	185,623	(88,717)
<b>TOTAL REVENUES</b>	<b>16,689,000</b>	<b>20,396,151</b>	<b>20,280,245</b>	<b>(115,906)</b>
Expenditures				
Current	14,787,895	13,024,173	12,272,718	751,455
Capital outlay	1,754,400	1,057,064	1,021,232	35,832
<b>TOTAL EXPENDITURES</b>	<b>16,542,295</b>	<b>14,081,237</b>	<b>13,293,950</b>	<b>787,287</b>
Excess (deficiency) of revenues over (under) expenditures	146,705	6,314,914	6,986,295	671,381
Other financing sources (uses)				
Transfers in	5,000	0	0	0
Transfers out	0	(627,500)	(627,500)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>5,000</b>	<b>(627,500)</b>	<b>(627,500)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>151,705</b>	<b>5,687,414</b>	<b>6,358,795</b>	<b>671,381</b>
Fund balance				
Beginning of year	3,043,844	3,043,844	3,043,844	0
<b>END OF YEAR</b>	<b>\$ 3,195,549</b>	<b>\$ 8,731,258</b>	<b>\$ 9,402,639</b>	<b>\$ 671,381</b>

[CONTINUED]

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

**LASALLE PARK**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 440,000	\$ 381,000	\$ 400,000	\$ 19,000
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	86,000	61,000	74,959	13,959
Fines and forfeitures	0	0	0	0
Interest income	8,000	1,500	730	(770)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>534,000</b>	<b>443,500</b>	<b>475,689</b>	<b>32,189</b>
<b>Expenditures</b>				
Current	601,819	530,293	519,241	11,052
Capital outlay	14,000	20,242	10,900	9,342
<b>TOTAL EXPENDITURES</b>	<b>615,819</b>	<b>550,535</b>	<b>530,141</b>	<b>20,394</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(81,819)</b>	<b>(107,035)</b>	<b>(54,452)</b>	<b>52,583</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(81,819)</b>	<b>(107,035)</b>	<b>(54,452)</b>	<b>52,583</b>
<b>Fund balance</b>				
Beginning of year	272,852	272,852	272,852	0
<b>END OF YEAR</b>	<b>\$ 191,033</b>	<b>\$ 165,817</b>	<b>\$ 218,400</b>	<b>\$ 52,583</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

**CULTURE AND PARKS**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 2,160,000	\$ 2,168,200	\$ 2,167,761	\$ (439)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	48,000	14,400	13,200	(1,200)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,208,000</b>	<b>2,182,600</b>	<b>2,180,961</b>	<b>(1,639)</b>
<b>Expenditures</b>				
Current	13,428	200,928	169,762	31,166
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>13,428</b>	<b>200,928</b>	<b>169,762</b>	<b>31,166</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,194,572</b>	<b>1,981,672</b>	<b>2,011,199</b>	<b>29,527</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(1,616,418)	(1,753,618)	(1,752,941)	(677)
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,616,418)</b>	<b>(1,753,618)</b>	<b>(1,752,941)</b>	<b>(677)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>578,154</b>	<b>228,054</b>	<b>258,258</b>	<b>30,204</b>
<b>Fund balance</b>				
Beginning of year	1,432,139	1,432,139	1,432,139	0
<b>END OF YEAR</b>	<b>\$ 2,010,293</b>	<b>\$ 1,660,193</b>	<b>\$ 1,690,397</b>	<b>\$ 30,204</b>

[CONTINUED]

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

	ECONOMIC INCENTIVE			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	58,000	12,500	11,802	(698)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>58,000</b>	<b>12,500</b>	<b>11,802</b>	<b>(698)</b>
<b>Expenditures</b>				
Current	0	250,137	250,137	0
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>250,137</b>	<b>250,137</b>	<b>0</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>58,000</b>	<b>(237,637)</b>	<b>(238,335)</b>	<b>(698)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>58,000</b>	<b>(237,637)</b>	<b>(238,335)</b>	<b>(698)</b>
<b>Fund balance</b>				
Beginning of year	1,289,958	1,289,958	1,289,958	0
<b>END OF YEAR</b>	<b>\$ 1,347,958</b>	<b>\$ 1,052,321</b>	<b>\$ 1,051,623</b>	<b>\$ (698)</b>

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**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

Year Ended December 31, 2009

	ECONOMIC DEVELOPMENT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 954,000	\$ 962,000	\$ 959,474	\$ (2,526)
Licenses and permits	0	0	0	0
Intergovernmental	0	14,615	14,615	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	22,500	5,500	4,601	(899)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>976,500</b>	<b>982,115</b>	<b>978,690</b>	<b>(3,425)</b>
<b>Expenditures</b>				
Current	317,033	838,188	766,715	71,473
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>317,033</b>	<b>838,188</b>	<b>766,715</b>	<b>71,473</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>659,467</b>	<b>143,927</b>	<b>211,975</b>	<b>355,902</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(508,300)	(395,000)	(395,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(508,300)</b>	<b>(395,000)</b>	<b>(395,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>151,167</b>	<b>(251,073)</b>	<b>(183,025)</b>	<b>68,048</b>
<b>Fund balance</b>				
Beginning of year	299,247	299,247	299,247	0
<b>END OF YEAR</b>	<b>\$ 450,414</b>	<b>\$ 48,174</b>	<b>\$ 116,222</b>	<b>\$ 68,048</b>

[CONTINUED]

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**TERRYTOWN REDEVELOPMENT**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 460,000	\$ 344,000	\$ 362,820	\$ 18,820
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	5,000	5,000	3,524	(1,476)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>465,000</b>	<b>349,000</b>	<b>366,344</b>	<b>17,344</b>
<b>Expenditures</b>				
Current	0	16,500	15,750	750
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>16,500</b>	<b>15,750</b>	<b>750</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>465,000</b>	<b>332,500</b>	<b>350,594</b>	<b>683,094</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>465,000</b>	<b>332,500</b>	<b>350,594</b>	<b>18,094</b>
<b>Fund balance</b>				
Beginning of year	475,355	475,355	475,355	0
<b>END OF YEAR</b>	<b>\$ 940,355</b>	<b>\$ 807,855</b>	<b>\$ 825,949</b>	<b>\$ 18,094</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED**

**Year Ended December 31, 2009**

**METAIRIE CBD DISTRICT**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 0	\$ 182,000	\$ 197,548	\$ 15,548
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	0	0	215	215
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>182,000</b>	<b>197,763</b>	<b>15,763</b>
<b>Expenditures</b>				
Current	0	7,350	7,000	350
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>7,350</b>	<b>7,000</b>	<b>350</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>174,650</b>	<b>190,763</b>	<b>365,413</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>0</b>	<b>174,650</b>	<b>190,763</b>	<b>16,113</b>
<b>Fund balance</b>				
<i>Beginning of year</i>	0	0	0	0
<b>END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 174,650</b>	<b>\$ 190,763</b>	<b>\$ 16,113</b>

**[CONTINUED]**



## **INTERNAL SERVICE FUNDS**

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 Fleet Maintenance maintains motorized and heavy equipment, provides motor fuels for all departments, and maintains and stocks tires and provides record keeping regarding tire usage for all Parish vehicles.

Electronic Information Systems monitors, administers and maintains the Parish's computer system and provides adequate training to departmental personnel for application to computer hardware and software and encoding for the graphic and non-graphic data necessary to operate the Geographic Information systems.

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 the drinking water to comply with federal environmental regulations for the benefit of the sewer and water enterprise funds.

Public Works Administration and Warehouse provides services for ordering, receiving, stocking and distributing all materials used by the Sewerage, Drainage and Water departments field maintenance crews.

### **SELF INSURANCE**

General Liability accounts for premium payments received from various Parish departments for the payment of claims, premiums and administrative costs under the automobile, general liability, property damage and worker's compensation insurance plans maintained by the Parish. It also accounts for risk management costs to administer an employee safety program committed to the prevention of injury, illness and property damage throughout Jefferson Parish to reduce claims.

Unemployment Compensation accounts for premium payments received from various Parish departments for payment of claims.

Post Employment Benefits accounts for premium payments received from various Parish departments to satisfy the Parish annual required contribution for the Post Employment Benefit obligation.

**JEFFERSON PARISH, LOUISIANA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**

**December 31, 2009**

	<u>CENTRAL FLEET MAINTENANCE</u>	<u>ELECTRONIC INFORMATION SYSTEMS</u>	<u>ENGINEERING</u>
<b>ASSETS</b>			
<b>Current assets:</b>			
Investments	\$	\$	\$
Share of pooled assets	321,181	305,177	187,324
Accounts Receivable			
Intergovernmental Receivable			
Due from other funds			
Inventories	<u>67,843</u>		
<b>Total current assets</b>	<u>389,024</u>	<u>305,177</u>	<u>187,324</u>
<b>Noncurrent assets:</b>			
Deposits			
Capital assets (net of accumulated depreciation)	<u>680,103</u>	<u>487,214</u>	<u>628,713</u>
<b>Total noncurrent assets</b>	<u>680,103</u>	<u>487,214</u>	<u>628,713</u>
<b>Total Assets</b>	<b>\$ <u>1,069,127</u></b>	<b>\$ <u>792,391</u></b>	<b>\$ <u>816,037</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	\$	\$	\$
Claims and judgements payable	199,132	188,226	109,623
Due to other funds			
<b>Total current liabilities</b>	<u>199,132</u>	<u>188,226</u>	<u>109,623</u>
<b>Noncurrent liabilities:</b>			
Claims and judgements payable			
<b>Total liabilities</b>	<u>199,132</u>	<u>188,226</u>	<u>109,623</u>
<b>NET ASSETS</b>			
Invested in capital assets	680,103	487,214	628,713
Restricted			
Unrestricted	<u>189,892</u>	<u>116,951</u>	<u>77,701</u>
<b>Total Net Assets</b>	<b>\$ <u>869,995</u></b>	<b>\$ <u>604,165</u></b>	<b>\$ <u>706,414</u></b>

ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
		GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
\$ 162,169	\$ 55,406	\$ 26,549,274	\$ 1,181,244	\$ 9,292,642	\$ 28,761,775
		9,072,657			9,072,657
	1,222,564				1,290,407
162,169	1,277,970	35,621,931	1,181,244	9,292,642	48,417,481
		853,188			853,188
144,206	29,069	4,339			1,973,644
144,206	29,069	857,527	0	0	2,826,832
\$ 306,375	\$ 1,307,039	\$ 36,479,458	\$ 1,181,244	\$ 9,292,642	\$ 51,244,313
\$ 29,130	\$ 25,180	\$ 170,970	\$	\$	\$ 722,261
		5,758,218	213,638		5,971,856
				1,561	1,561
29,130	25,180	5,928,188	213,638	1,561	6,695,678
		20,647,964	945,662		21,593,626
29,130	25,180	26,577,152	1,159,300	1,561	28,289,304
		4,339			1,973,644
144,206	29,069	9,897,967			9,897,967
133,039	1,252,790		21,944	9,291,081	11,083,398
\$ 277,245	\$ 1,281,859	\$ 9,902,306	\$ 21,944	\$ 9,291,081	\$ 22,955,009

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Year Ended December 31, 2009

	CENTRAL FLEET MAINTENANCE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING
Operating revenues			
Charges for sales and services	\$ 7,713,907	\$ 3,784,442	\$ 10,912,090
Premiums			
Total operating revenues	<u>7,713,907</u>	<u>3,784,442</u>	<u>10,912,090</u>
Operating expenses			
Personnel services	3,445,183	1,723,734	7,565,274
Contractual services, supplies, materials and other	4,029,200	1,825,938	3,572,148
Depreciation and amortization	146,376	163,220	137,377
Claims			
Total operating expenses	<u>7,620,759</u>	<u>3,712,892</u>	<u>11,274,799</u>
Operating income (loss)	<u>93,148</u>	<u>71,550</u>	<u>(362,709)</u>
Nonoperating revenues (expenses)			
Intergovernmental			192,983
Interest income			
Other	89,357	35	14,635
Total nonoperating revenues (expenses)	<u>89,357</u>	<u>35</u>	<u>207,618</u>
Income (loss) before contributions and transfers	182,505	71,585	(155,091)
Capital Contributions-Capital Assets	468,818	543	
Transfers in			269,658
Transfers out	<u>(734,182)</u>	<u>(153,100)</u>	<u>(2,729)</u>
Change in net assets	(82,859)	(80,972)	111,838
Total net assets - beginning of year	<u>952,854</u>	<u>685,137</u>	<u>594,576</u>
Total net assets - end of year	<u>\$ 869,995</u>	<u>\$ 604,165</u>	<u>\$ 706,414</u>

ENVIRONMENTAL AND WATER QUALITY	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
		GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
\$ 2,054,791	\$ 2,162,274	\$ 607,696	\$	\$ 3,766,827	\$ 27,235,200
		11,245,103			15,011,930
<u>2,054,791</u>	<u>2,162,274</u>	<u>11,852,799</u>	<u>-</u>	<u>3,766,827</u>	<u>42,247,130</u>
1,367,034	1,317,064	307,334			15,725,623
481,519	652,975	4,596,197	15,000	4,104	15,177,081
35,802	30,523	964			514,062
		5,386,819	(47,653)		5,339,166
<u>1,884,155</u>	<u>2,000,562</u>	<u>10,291,314</u>	<u>(32,653)</u>	<u>4,104</u>	<u>36,755,932</u>
170,636	161,712	1,561,485	32,653	3,762,723	5,491,198
					192,983
		238,699	9,609	82,662	330,970
<u>3,861</u>	<u></u>	<u>436,302</u>	<u></u>	<u></u>	<u>544,190</u>
<u>3,861</u>	<u></u>	<u>675,001</u>	<u>9,609</u>	<u>82,662</u>	<u>1,068,143</u>
174,497	161,712	2,236,486	42,262	3,845,385	6,559,341
					469,361
<u>(20,168)</u>	<u>(100,747)</u>	<u></u>	<u></u>	<u></u>	<u>269,658</u>
154,329	60,965	2,236,486	42,262	3,845,385	6,287,434
122,916	1,220,894	7,665,820	(20,318)	5,445,696	16,667,575
<u>\$ 277,245</u>	<u>\$ 1,281,859</u>	<u>\$ 9,902,306</u>	<u>\$ 21,944</u>	<u>\$ 9,291,081</u>	<u>\$ 22,955,009</u>

**JEFFERSON PARISH, LOUISIANA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**

Year Ended December 31, 2009

	<u>CENTRAL FLEET MAINTENANCE</u>	<u>ELECTRONIC INFORMATION SYSTEMS</u>	<u>ENGINEERING</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 7,715,724	\$ 3,784,442	\$ 10,926,269
Payments to suppliers	(4,224,409)	(1,916,880)	(3,521,243)
Payments to employees	(3,445,183)	(1,723,734)	(7,565,274)
Payment from claims settlements			
Net cash provided by (used for) operating activities	<u>46,132</u>	<u>143,828</u>	<u>(160,248)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues			192,983
Transfers to other funds	(734,182)	(153,100)	(2,729)
Transfers from other funds			269,658
Net cash provided by (used for) noncapital financing activities	<u>(734,182)</u>	<u>(153,100)</u>	<u>459,912</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchases of capital assets		(47,122)	(269,578)
Proceeds from sales of capital assets	87,740	35	456
Net cash provided by (used for) capital and related financing activities	<u>87,740</u>	<u>(47,087)</u>	<u>(269,122)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sales and maturities of investments			
Purchase of investments			
Interest and dividends received			
Net cash provided by (used for) investing activities		<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(600,310)	(56,359)	30,542
Cash and cash equivalents, January 1, 2009	<u>921,491</u>	<u>361,536</u>	<u>156,782</u>
Cash and cash equivalents, December 31, 2009	<u>\$ 321,181</u>	<u>\$ 305,177</u>	<u>\$ 187,324</u>
<b>Reconciliation of operating income to net cash provided by (used for) operating activities:</b>			
Operating Income (loss)	<u>93,148</u>	<u>71,550</u>	<u>(362,709)</u>
<b>Adjustments to reconcile operating income to net cash provided by (used for) operating activities:</b>			
Depreciation expense	146,376	163,220	137,377
Miscellaneous nonoperating revenue	1,817		14,179
Increase (decrease) in accounts receivable			
Increase (decrease) in intergovernmental receivables			
Increase (decrease) in due from other funds			
(Increase) decrease in inventories	(27,224)		
(Increase) decrease in prepaid items			
Increase (decrease) in accounts payable	(167,985)	(90,942)	50,905
Increase (decrease) in claims and judgements payable			
Increase (decrease) in due to other funds			
Total adjustments	<u>(47,016)</u>	<u>72,278</u>	<u>202,461</u>
Net cash provided by (used for) operating activities	<u>\$ 46,132</u>	<u>\$ 143,828</u>	<u>\$ (160,248)</u>
<b>Noncash investing, capital, and financing activities:</b>			
Capital asset trade-ins	\$ 200		
Acquisitions of property, plant, and equipment through capital contributions	468,818	543	

ENVIRONMENTAL AND WATER QUALITY	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
		GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
\$ 2,058,652	\$ 2,162,274	\$ 3,426,727	\$	\$ 3,768,388	\$ 33,842,476
(512,131)	(814,631)	(4,743,495)	(15,000)	(4,980)	(15,752,769)
(1,367,034)	(1,317,064)	(307,334)			(15,725,623)
		(4,969,154)	(256,647)		(5,225,801)
<u>179,487</u>	<u>30,579</u>	<u>(6,593,256)</u>	<u>(271,647)</u>	<u>3,763,408</u>	<u>(2,861,717)</u>
					192,983
(20,168)	(100,747)				(1,010,926)
<u>(20,168)</u>	<u>(100,747)</u>				<u>269,658</u>
					(548,285)
(69,320)					(386,020)
		1,316			89,547
<u>(69,320)</u>		<u>1,316</u>			<u>(296,473)</u>
				5,468,450	5,468,450
				(9,317,538)	(9,317,538)
		238,699	9,609	82,662	330,970
<u>0</u>	<u>0</u>	<u>238,699</u>	<u>9,609</u>	<u>(3,766,426)</u>	<u>(3,518,118)</u>
89,999	(70,168)	(6,353,241)	(262,038)	(3,018)	(7,224,593)
<u>72,170</u>	<u>125,574</u>	<u>32,902,515</u>	<u>1,443,282</u>	<u>3,018</u>	<u>35,986,368</u>
\$ <u>162,169</u>	\$ <u>55,406</u>	\$ <u>26,549,274</u>	\$ <u>1,181,244</u>	\$	\$ <u>28,761,775</u>
<u>170,636</u>	<u>161,712</u>	<u>1,561,485</u>	<u>32,653</u>	<u>3,762,723</u>	<u>5,491,198</u>
35,602	30,523	964			514,062
3,861		434,986			454,843
		211,599			211,599
	(138,506)	(9,072,657)		1,561	(9,071,096)
(30,612)	(23,150)	(147,298)		(876)	(409,958)
		417,665	(304,300)		113,365
<u>8,851</u>	<u>(131,133)</u>	<u>(8,154,741)</u>	<u>(304,300)</u>	<u>685</u>	<u>(8,352,915)</u>
\$ <u>179,487</u>	\$ <u>30,579</u>	\$ <u>(6,593,256)</u>	\$ <u>(271,647)</u>	\$ <u>3,763,408</u>	\$ <u>(2,861,717)</u>
\$	\$	\$	\$	\$	\$ 200
					469,361



## AGENCY FUNDS

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.

District Court Agency Funds account for fees generated by court orders to defray the expenses of the administration of various judicial programs.

Off Duty Officer Witness Fund accounts for fees collected under Act 737 on all traffic violations to defray the costs to off-duty police officers for their attendance in court for traffic cases.

24<sup>th</sup> Judicial District Intensive Probation Drug Court accounts for drug assessment and probation fees assessed to individuals participating in a out patient drug treatment program administered by the district court.

24<sup>th</sup> Judicial District Drug Court Lab accounts for the drug screening and probation fees assessed to individuals participating in the probation program administered by the 24<sup>th</sup> Judicial Court probation/collections office

First Parish Court Agency Funds account for fines and fees generated by court orders to defray the expenses of the administration of various judicial programs which include DWI, probation supervision and community programs.

Expense Fund accounts for fines collected under Act 301 to defray the operational expenses of the Court.

DWI Programs Fund accounts for fees collected on all DWI cases to defray the costs of such programs as Community Service, Driving Improvement School and Substance Abuse Clinics.

Off Duty Officer Witness Fund accounts for fees collected under Act 737 on all traffic violations to defray the costs to off-duty police officers for their attendance in court for traffic cases.

Computer Cost Fund accounts for fees collected to defray the operational costs of the court computer system administered by the Community Justice Agency.

Section 894 Probation Fund accounts for fees assessed to the defendant to enter a plea under Article 894 and forego sentencing and be placed on probation. These fees defray the costs of administering this probation program of the court.

Section 895 Probation Fund accounts for probation fees collected under Section 895 to defray the costs of the Probation Supervision Department.

Traffic Light Enforcement accounts for fees collected to defray the operational expenses in connection with traffic light enforcement.

Second Parish Court Agency Funds account for fines and fees generated by court orders to defray the expenses of the administration of various judicial programs which include DWI, probation supervision and community programs.

Expense Fund accounts for fines collected under Act 301 to defray the operational expenses of the Court.

**Second Parish Court Agency Funds (Continued)**

**DWI Programs Fund** accounts for fees collected on all DWI cases to defray the costs of such programs as Community Service and Substance Abuse Clinics.

**Off Duty Officer Witness Fund** accounts for fees collected under Act 737 to defray the costs to off-duty police officers for their attendance in court for traffic cases.

**Computer Cost Fund** accounts for fees collected to defray the operational costs of the court computer system administered by the Community Justice Agency.

**Probation Fund** accounts for probation fees collected under Section 895 to defray the costs of the Probation Supervision Department.

**Driving School Fund** accounts for fees collected on DWI cases to defray costs of administering a DWI Driving School.

**Traffic Light Enforcement** accounts for fees collected to defray the operational expenses in connection with traffic light enforcement.

**Juvenile Court Agency Fund** accounts for fees collected under Act 737 on all traffic violations to defray the costs to off-duty police officers for their attendance in court for traffic cases.

**District Attorney Grants Fund** accounts for Federal and State grant reimbursements for those grants under the District Attorney's control.

**East Bank Consolidated Firefighter Relief Fund** accounts for the financial assistance through donations and proceeds from fundraising events to benefit employees who suffer loss due to emergencies, illness or injury that result in financial hardship.

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS  
COMBINING BALANCE SHEET**

**December 31, 2009**

	AGENCY						Total
	District Court	First Parish Court	Second Parish Court	Juvenile Court	District Attorney Grants	Firefighter's Emergency Relief Fund	
<b>ASSETS</b>							
Share of pooled assets	\$ 1,545,572	\$ 1,493,643	\$ 3,069,497	\$ 98,941	\$ -	\$ 17,985	\$ 6,225,638
Receivables							
Intergovernmental	114,350	139,089	121,247	584	956,349	-	1,331,619
<b>Total Assets</b>	<b>\$ 1,659,922</b>	<b>\$ 1,632,732</b>	<b>\$ 3,190,744</b>	<b>\$ 99,525</b>	<b>\$ 956,349</b>	<b>\$ 17,985</b>	<b>\$ 7,557,257</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 43,932	\$ 9,454	\$ 22,942	\$ 50	\$ -	\$ -	\$ 76,378
Intergovernmental payable	-	74,895	71,435	-	956,349	-	1,102,679
Other payables and accruals	1,615,990	1,548,383	3,096,367	99,475	-	17,985	6,378,200
<b>Total Liabilities</b>	<b>1,659,922</b>	<b>1,632,732</b>	<b>3,190,744</b>	<b>99,525</b>	<b>956,349</b>	<b>17,985</b>	<b>7,557,257</b>
<b>FUND BALANCE</b>							
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,659,922</b>	<b>\$ 1,632,732</b>	<b>\$ 3,190,744</b>	<b>\$ 99,525</b>	<b>\$ 956,349</b>	<b>\$ 17,985</b>	<b>\$ 7,557,257</b>

\*Audited by other auditors

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

Year ended December 31, 2009

	<u>BALANCE JANUARY 1, 2009</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2009</u>
<b><u>DISTRICT COURT</u></b>				
<b>Off Duty Witness Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 692,046	100,424	0	\$ 792,470
Receivables				
Intergovernmental	1,367	8,116	1,367	8,116
<b>Total Assets</b>	<b>\$ <u>693,413</u></b>	<b><u>108,540</u></b>	<b><u>1,367</u></b>	<b>\$ <u>800,586</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 0	0	0	\$ 0
Intergovernmental payables	0			0
Other liabilities	693,413	107,173	0	800,586
<b>Total Liabilities</b>	<b>\$ <u>693,413</u></b>	<b><u>107,173</u></b>	<b><u>0</u></b>	<b>\$ <u>800,586</u></b>
<b>24th Judicial District Intensive Probation Drug Court</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 569,945	1,237,449	1,124,815	\$ 682,579
Receivables				
Intergovernmental	51,343	104,629	51,343	104,629
<b>Total Assets</b>	<b>\$ <u>621,288</u></b>	<b><u>1,342,078</u></b>	<b><u>1,176,158</u></b>	<b>\$ <u>787,208</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 55,576	555,380	567,529	\$ 43,427
Intergovernmental payables	0	0	0	0
Other liabilities	565,712	1,277,585	1,099,516	743,781
<b>Total Liabilities</b>	<b>\$ <u>621,288</u></b>	<b><u>1,832,965</u></b>	<b><u>1,667,045</u></b>	<b>\$ <u>787,208</u></b>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 2009

	BALANCE JANUARY 1, 2009	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2009
<b><u>DISTRICT COURT(Cont.)</u></b>				
<b>24th Judicial District Court Lab</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 0	85,066	14,543	\$ 70,523
Receivables				
Intergovernmental	0	3,180	1,575	1,605
<b>Total Assets</b>	<b>\$ 0</b>	<b>88,246</b>	<b>16,118</b>	<b>\$ 72,128</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 0	2,549	2,044	\$ 505
Intergovernmental payables				
Other liabilities	0	86,671	15,048	71,623
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>89,220</b>	<b>17,092</b>	<b>\$ 72,128</b>
<b>All Agency Funds</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 1,261,991	1,422,939	1,139,358	\$ 1,545,572
Receivables				
Intergovernmental	52,710	115,925	54,285	114,350
<b>Total Assets</b>	<b>\$ 1,314,701</b>	<b>1,538,864</b>	<b>1,193,643</b>	<b>\$ 1,659,922</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 55,576	557,929	569,573	\$ 43,932
Intergovernmental payables	0			
Other liabilities	1,259,125	1,471,429	1,114,564	1,615,990
<b>Total Liabilities</b>	<b>\$ 1,314,701</b>	<b>2,029,358</b>	<b>1,684,137</b>	<b>\$ 1,659,922</b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]**

Year ended December 31, 2009

	<u>BALANCE JANUARY 1, 2009</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2009</u>
<b>FIRST PARISH COURT</b>				
<b>Expense Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 819,064	235,546	215,544	\$ 839,066
Receivables				
Intergovernmental	12,811	14,390	12,810	14,391
<b>Total Assets</b>	<b>\$ 831,875</b>	<b>249,936</b>	<b>228,354</b>	<b>\$ 853,457</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 7,904	173,839	178,139	\$ 3,604
Intergovernmental payables	0			0
Other liabilities	823,971	229,549	203,667	849,853
<b>Total Liabilities</b>	<b>\$ 831,875</b>	<b>403,388</b>	<b>381,806</b>	<b>\$ 853,457</b>
<b>DWI Programs Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 34,553	68,566	54,500	\$ 48,619
Receivables				
Intergovernmental	4,523	4,896	4,522	4,897
<b>Total Assets</b>	<b>\$ 39,076</b>	<b>73,462</b>	<b>59,022</b>	<b>\$ 53,516</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,650	45,650	47,300	\$ 0
Intergovernmental payables	0			0
Other liabilities	37,426	68,940	52,850	53,516
<b>Total Liabilities</b>	<b>\$ 39,076</b>	<b>114,590</b>	<b>100,150</b>	<b>\$ 53,516</b>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 2009

	BALANCE JANUARY 1, 2009	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2009
<b>FIRST PARISH COURT(cont.)</b>				
<b>Off Duty Witness Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 259,972	267,594	163,625	\$ 363,941
Receivables				
Intergovernmental	17,230	19,740	17,230	19,740
<b>Total Assets</b>	<b>\$ 277,202</b>	<b>287,334</b>	<b>180,855</b>	<b>\$ 383,681</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 4,850	165,075	164,075	\$ 5,850
Intergovernmental payables	0			0
Other liabilities	272,352	268,504	163,025	377,831
<b>Total Liabilities</b>	<b>\$ 277,202</b>	<b>433,579</b>	<b>327,100</b>	<b>\$ 383,681</b>
<b>Computer Costs Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 0	0	0	\$ 0
Receivables				
Intergovernmental	10,438	11,715	10,438	11,715
<b>Total Assets</b>	<b>\$ 10,438</b>	<b>11,715</b>	<b>10,438</b>	<b>\$ 11,715</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 0	0	0	\$ 0
Intergovernmental payables	10,438	163,466	162,189	11,715
Other liabilities	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 10,438</b>	<b>163,466</b>	<b>162,189</b>	<b>\$ 11,715</b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]**

Year ended December 31, 2009

	<u>BALANCE JANUARY 1, 2009</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2009</u>
<b><u>FIRST PARISH COURT(cont.)</u></b>				
<b>Section 894-Probation Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 72,744	49,297	21,396	\$ 100,645
Receivables				
Intergovernmental	2,930	4,008	2,930	4,008
<b>Total Assets</b>	<b>\$ <u>75,674</u></b>	<b><u>53,305</u></b>	<b><u>24,326</u></b>	<b>\$ <u>104,653</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,016	20,675	21,691	\$ 0
Intergovernmental payables	0			0
Other liabilities	74,658	50,080	20,085	104,653
<b>Total Liabilities</b>	<b>\$ <u>75,674</u></b>	<b><u>70,755</u></b>	<b><u>41,776</u></b>	<b>\$ <u>104,653</u></b>
 <b>Section 895-Probation Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 85,793	194,683	139,104	\$ 141,372
Receivables				
Intergovernmental	15,793	21,158	15,793	21,158
<b>Total Assets</b>	<b>\$ <u>101,586</u></b>	<b><u>215,841</u></b>	<b><u>154,897</u></b>	<b>\$ <u>162,530</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 0	12,050	12,050	\$ 0
Intergovernmental payables	0			
Other liabilities	101,586	200,019	139,075	182,530
<b>Total Liabilities</b>	<b>\$ <u>101,586</u></b>	<b><u>212,069</u></b>	<b><u>151,125</u></b>	<b>\$ <u>162,530</u></b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]**

**Year ended December 31, 2009**

	<u>BALANCE JANUARY 1, 2009</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2009</u>
<b>FIRST PARISH COURT(cont.)</b>				
<b>Traffic Light Enforcement</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 0	0	0	\$ 0
Receivables				
Intergovernmental	47,364	15,816	0	63,180
<b>Total Assets</b>	<b>\$ 47,364</b>	<b>15,816</b>	<b>0</b>	<b>\$ 63,180</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 10,856	17,955	28,811	\$ 0
Intergovernmental payables	36,508	26,672	0	63,180
Other liabilities	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 47,364</b>	<b>44,627</b>	<b>28,811</b>	<b>\$ 63,180</b>
<b>All Agency Funds</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 1,272,126	815,686	594,169	\$ 1,493,643
Receivables				
Intergovernmental	111,089	91,723	63,723	139,089
<b>Total Assets</b>	<b>\$ 1,383,215</b>	<b>907,409</b>	<b>657,892</b>	<b>\$ 1,632,732</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 26,276	435,244	452,066	\$ 9,454
Intergovernmental payables	46,946	190,138	162,189	74,895
Other liabilities	1,309,993	817,092	578,702	1,548,383
<b>Total Liabilities</b>	<b>\$ 1,383,215</b>	<b>1,442,474</b>	<b>1,192,957</b>	<b>\$ 1,632,732</b>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 2009

	BALANCE JANUARY 1, 2009	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2009
<b>SECOND PARISH COURT</b>				
<b>Expense Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 1,521,103	284,991	326,773	\$ 1,479,321
Receivables				
Intergovernmental	18,902	19,044	18,902	19,044
<b>Total Assets</b>	<b>\$ 1,540,005</b>	<b>304,035</b>	<b>345,675</b>	<b>\$ 1,498,365</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 222	11,909	12,131	\$ 0
Intergovernmental payables	0			
Other liabilities	1,539,783	285,134	326,552	1,498,365
<b>Total Liabilities</b>	<b>\$ 1,540,005</b>	<b>297,043</b>	<b>338,683</b>	<b>\$ 1,498,365</b>
<b>DWI Programs Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 155,986	18,459	23,743	\$ 150,700
Receivables				
Intergovernmental	1,208	1,363	1,208	1,363
<b>Total Assets</b>	<b>\$ 157,194</b>	<b>19,822</b>	<b>24,951</b>	<b>\$ 152,064</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 0	0	0	\$ 0
Intergovernmental payables	0			0
Other liabilities	157,194	18,613	23,743	152,064
<b>Total Liabilities</b>	<b>\$ 157,194</b>	<b>18,613</b>	<b>23,743</b>	<b>\$ 152,064</b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]**

Year ended December 31, 2009

	<u>BALANCE JANUARY 1, 2009</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2009</u>
<b><u>SECOND PARISH COURT(cont.)</u></b>				
<b>Off Duty Witness Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 362,790	89,081	92,500	\$ 359,371
Receivables				
Intergovernmental	6,236	6,302	6,236	6,302
<b>Total Assets</b>	<b>\$ <u>369,026</u></b>	<b><u>95,383</u></b>	<b><u>98,736</u></b>	<b>\$ <u>365,673</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,450	95,800	93,250	\$ 5,000
Intergovernmental payables	0			0
Other liabilities	366,576	88,197	94,100	360,673
<b>Total Liabilities</b>	<b>\$ <u>369,026</u></b>	<b><u>183,997</u></b>	<b><u>187,350</u></b>	<b>\$ <u>365,673</u></b>
<b>Computer Costs Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 0	0	0	\$ 0
Receivables				
Intergovernmental	8,196	8,254	8,196	8,254
<b>Total Assets</b>	<b>\$ <u>8,196</u></b>	<b><u>8,254</u></b>	<b><u>8,196</u></b>	<b>\$ <u>8,254</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 0			\$ 0
Intergovernmental payables	8,196	115,704	115,646	8,254
Other liabilities	0	0	0	0
<b>Total Liabilities</b>	<b>\$ <u>8,196</u></b>	<b><u>115,704</u></b>	<b><u>115,646</u></b>	<b>\$ <u>8,254</u></b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]**

Year ended December 31, 2009

	<u>BALANCE JANUARY 1, 2009</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2009</u>
<b>SECOND PARISH COURT(cont.)</b>				
<b>Section 894-Probation Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 15,749	13,481	0	\$ 29,230
Receivables				
Intergovernmental	999	1,152	999	1,152
<b>Total Assets</b>	<b>\$ <u>16,748</u></b>	<b><u>14,633</u></b>	<b><u>999</u></b>	<b>\$ <u>30,382</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 16,748	0	0	\$ 16,748
Intergovernmental payables	0			0
Other liabilities	0	13,634	0	13,634
<b>Total Liabilities</b>	<b>\$ <u>16,748</u></b>	<b><u>13,634</u></b>	<b><u>0</u></b>	<b>\$ <u>30,382</u></b>
<b>Section 895-Probation Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 811,314	310,727	216,157	\$ 905,884
Receivables				
Intergovernmental	17,852	20,831	17,852	20,831
<b>Total Assets</b>	<b>\$ <u>829,166</u></b>	<b><u>331,558</u></b>	<b><u>234,009</u></b>	<b>\$ <u>926,715</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 980	7,761	7,547	\$ 1,194
Intergovernmental payables	0			0
Other liabilities	828,186	313,706	216,370	925,522
<b>Total Liabilities</b>	<b>\$ <u>829,166</u></b>	<b><u>321,467</u></b>	<b><u>223,917</u></b>	<b>\$ <u>926,715</u></b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]**

Year ended December 31, 2009

	<u>BALANCE JANUARY 1, 2009</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2009</u>
<b><u>SECOND PARISH COURT(cont.)</u></b>				
<b>Driving School Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 130,539	14,450	0	\$ 144,989
Receivables				
Intergovernmental	910	1,120	910	1,120
<b>Total Assets</b>	<b>\$ <u>131,449</u></b>	<b><u>15,570</u></b>	<b><u>910</u></b>	<b>\$ <u>146,109</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 0	0	0	\$ 0
Intergovernmental payables	0	0	0	0
Other liabilities	131,449	14,660	0	146,109
<b>Total Liabilities</b>	<b>\$ <u>131,449</u></b>	<b><u>14,660</u></b>	<b><u>0</u></b>	<b>\$ <u>146,109</u></b>
<b>Traffic Light Enforcement</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 0	0	0	\$ 0
Receivables				
Intergovernmental	47,364	15,817	0	63,181
<b>Total Assets</b>	<b>\$ <u>47,364</u></b>	<b><u>15,817</u></b>	<b><u>0</u></b>	<b>\$ <u>63,181</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 10,856	17,955	28,811	\$ 0
Intergovernmental payables	36,508	26,673	0	63,181
Other liabilities	0	0	0	0
<b>Total Liabilities</b>	<b>\$ <u>47,364</u></b>	<b><u>44,628</u></b>	<b><u>28,811</u></b>	<b>\$ <u>63,181</u></b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]**

Year ended December 31, 2009

	<u>BALANCE JANUARY 1, 2009</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2009</u>
<b><u>SECOND PARISH COURT(cont.)</u></b>				
<b>All Agency Funds</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 2,997,481	731,189	659,173	\$ 3,069,497
Receivables				
Intergovernmental	101,667	73,883	54,303	121,247
<b>Total Assets</b>	<b>\$ 3,099,148</b>	<b>805,072</b>	<b>713,476</b>	<b>\$ 3,190,744</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 31,256	133,425	141,739	\$ 22,942
Intergovernmental payables	44,704	142,377	115,646.32	71,435
Other liabilities	3,023,188	733,944	660,765	3,096,367
<b>Total Liabilities</b>	<b>\$ 3,099,148</b>	<b>1,009,746</b>	<b>918,150</b>	<b>\$ 3,190,744</b>
<b><u>JUVENILE COURT</u></b>				
<b>Off Duty Witness Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 91,669	11,222	3,950	\$ 98,941
Receivables				
Intergovernmental	0	584	0	584
<b>Total Assets</b>	<b>\$ 91,669</b>	<b>11,806</b>	<b>3,950</b>	<b>\$ 99,525</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 200	3,850	4,000	\$ 50
Intergovernmental payables	0			0
Other liabilities	91,469	11,756	3,750	99,475
<b>Total Liabilities</b>	<b>\$ 91,669</b>	<b>15,606</b>	<b>7,750</b>	<b>\$ 99,525</b>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 2009

	BALANCE JANUARY 1, 2009	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2009
<b><u>DISTRICT ATTORNEY</u></b>				
<b>Grants Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 0	0	0	\$ 0
Receivables				
Intergovernmental	674,157	3,378,120	3,095,928	956,349
<b>Total Assets</b>	<b>\$ 674,157</b>	<b>3,378,120</b>	<b>3,095,928</b>	<b>\$ 956,349</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,642	132,577	134,219	\$ 0
Intergovernmental payable	672,515	3,478,423	3,194,589	956,349
Due to other funds	0	0	0	0
Other liabilities	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 674,157</b>	<b>3,611,000</b>	<b>3,328,808</b>	<b>\$ 956,349</b>
<b><u>FIRE DEPARTMENT</u></b>				
<b>Firefighters' Emergency Relief Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 0	17,985	0	\$ 17,985
Receivables				
Intergovernmental	0	0	0	0
<b>Total Assets</b>	<b>\$ 0</b>	<b>17,985</b>	<b>0</b>	<b>\$ 17,985</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 0	0	0	\$ 0
Intergovernmental payable	0	0	0	0
Other liabilities	0	17,985	0	17,985
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>17,985</b>	<b>0</b>	<b>\$ 17,985</b>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 2009

	BALANCE JANUARY 1, 2009	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2009
<b>TOTAL ALL FUNDS</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 5,623,267	2,999,021	2,396,650	\$ 6,225,638
Receivables				
Intergovernmental	939,623	3,660,235	3,268,239	1,331,619
<b>Total Assets</b>	<b>\$ 6,562,890</b>	<b>6,659,256</b>	<b>5,664,889</b>	<b>\$ 7,557,257</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 114,950	1,263,025	1,301,597	\$ 76,378
Intergovernmental payables	764,165	3,810,938	3,472,424	1,102,679
Due to other funds	0	0	0	0
Other liabilities	5,683,775	3,052,206	2,357,781	6,378,200
<b>Total Liabilities</b>	<b>\$ 6,562,890</b>	<b>8,126,169</b>	<b>\$ 7,131,802</b>	<b>\$ 7,557,257</b>

**CAPITAL ASSETS USED IN THE  
OPERATION OF GOVERNMENTAL FUNDS**



**JEFFERSON PARISH, LOUISIANA  
SCHEDULE OF CAPITAL ASSETS  
USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
BY SOURCE\*  
DECEMBER 31, 2009**

**Governmental Funds Capital Assets**

Land	\$ 58,294,335
Buildings	325,682,717
Improvements other than buildings	121,423,995
Vehicles	52,537,597
Machinery and equipment	240,880,653
Infrastructure	2,810,253,016
Construction in progress	<u>173,383,609</u>
<b>Total Governmental Funds Capital Assets</b>	<b>\$ <u>3,782,455,922</u></b>

**Investment In Governmental Funds Capital Assets By Source**

General fund	\$ 79,152,736
Special revenue fund	446,639,158
Capital projects funds	3,254,722,303
Donations	<u>1,941,725</u>
<b>Total Investment In Governmental Funds Capital Assets</b>	<b>\$ <u>3,782,455,922</u></b>

\*This schedule presents information only on capital assets related to the governmental funds. The assets of the internal service fund assets are not included on this schedule. The internal service fund assets are included in the Statement of Net Assets for the Primary Government Governmental Activities and are also included in Note G - Capital Assets.

**JEFFERSON PARISH, LOUISIANA  
SCHEDULE OF CAPITAL ASSETS  
USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
BY FUNCTION AND ACTIVITY\***

December 31, 2009

Function And Activity	Total	Land	Buildings	Improvements Other Than Buildings	Vehicles	Machinery And Equipment	Infrastructure
<b>General Government</b>							
Legislative	\$ 260,958				\$ 196,676	\$ 64,282	
Judicial	2,158,824			440,437	171,431	1,546,756	
Executive	1,247,366				1,247,366		
Elections	57,196				39,039	18,157	
Finance	210,914,639	21,241,414	150,940,366	35,745,882	351,875	2,635,102	
General Services	6,552,888		764,777	4,051	3,748,334	2,035,726	
<b>Total General Government</b>	<b>221,191,671</b>	<b>21,241,414</b>	<b>151,705,143</b>	<b>36,190,370</b>	<b>5,754,721</b>	<b>6,300,023</b>	<b>0</b>
Public Safety	68,969,604	3,785,038	41,469,188	5,135,032	14,554,331	4,026,015	
Public Works	3,119,078,167	10,836,125	44,602,623	20,441,486	12,675,849	220,269,088	2,810,253,016
Health and Welfare	13,258,849	480,120	11,276,904	261,818	657,253	582,754	
Culture and Recreation	159,379,982	21,604,632	70,993,943	57,838,820	3,457,786	5,484,801	
Transit	26,996,065	302,150	5,634,916	1,457,786	15,415,558	4,185,655	
Urban Redevelopment and Housing	197,975	44,856		96,683	22,099	32,337	
<b>Total Governmental Funds Capital Assets Allocated to Functions</b>	<b>\$ 3,609,072,313</b>	<b>\$ 58,294,335</b>	<b>\$ 325,682,717</b>	<b>\$ 121,423,995</b>	<b>\$ 52,537,597</b>	<b>\$ 240,880,653</b>	<b>\$ 2,810,253,016</b>
Construction in Progress	173,383,609						
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 3,782,455,922</b>						

\*This schedule presents information only on capital assets related to the governmental funds. The assets of the internal service fund assets are not included on this schedule. The internal service fund assets are included in the Statement of Net Assets for the Primary Government Governmental Activities and are also included in Note G - Capital Assets.

**JEFFERSON PARISH, LOUISIANA  
SCHEDULE OF CHANGES IN CAPITAL ASSETS  
USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
BY FUNCTION AND ACTIVITY\***

**YEAR ENDED DECEMBER 31, 2009**

Function And Activity	Capital Assets January 1, 2009	Additions	Deductions	Capital Assets December 31, 2009
<b>General Government</b>				
Legislative	\$ 260,958	\$ 0	\$ 0	260,958
Judicial	1,045,572	1,113,052	0	2,158,624
Executive	1,247,366	0	0	1,247,366
Elections	57,196	0	0	57,196
Finance	203,823,717	17,618,005	10,527,083	210,914,639
General Services	7,771,423	0	1,218,535	6,552,888
<b>Total General Government</b>	<b>214,206,232</b>	<b>18,731,057</b>	<b>11,745,618</b>	<b>221,191,671</b>
Public Safety	63,447,798	5,955,159	433,353	68,969,604
Public Works	3,050,213,123	80,785,207	11,920,163	3,119,078,167
Health and Welfare	13,253,245	54,918	49,314	13,258,849
Culture and Recreation	142,598,320	16,781,662	0	159,379,982
Transit	26,478,468	517,599	0	26,996,065
Urban Redevelopment and Housing	197,975	0	0	197,975
Construction in Progress	158,288,144	136,477,014	121,381,549	173,383,609
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 3,668,683,303</b>	<b>\$ 259,302,616</b>	<b>\$ 145,529,997</b>	<b>\$ 3,782,455,922</b>

\*This schedule presents information only on capital assets related to the governmental funds.

The assets of the internal service fund assets are not included on this schedule. The internal service fund assets are included in the Statement of Net Assets for the Primary Government Governmental Activities and are also included in Note G - Capital Assets.



## **SUPPLEMENTAL INFORMATION**



JEFFERSON PARISH, LOUISIANA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (BUDGETARY BASIS)

Year Ended December 31, 2009

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>TAXES</b>				
Ad valorem	\$ 3,807,000	\$ 3,820,000	\$ 3,784,204	\$ (35,796)
Alcoholic beverage	360,000	310,000	270,355	(39,645)
Chain store	240,000	240,000	218,759	(21,241)
Franchise Fees	4,000,000	4,180,000	4,180,313	20,313
Sales	27,340,000	27,670,000	27,725,821	55,821
Hotel/ Motel	953,000	813,000	835,361	22,361
Auto Rental Tax	220,000	220,000	222,543	2,543
Severance	850,000	908,000	907,565	(435)
<b>TOTAL TAXES</b>	<b>37,770,000</b>	<b>38,141,000</b>	<b>38,144,921</b>	<b>3,921</b>
<b>LICENSES, PERMITS AND FEES</b>				
<b>Licenses</b>				
Occupational	6,600,000	7,300,000	7,328,990	28,990
Alcoholic beverages	400,000	400,000	402,516	2,516
Electrical	90,000	75,000	70,900	(4,100)
Gas	75,000	67,000	60,650	(6,350)
Insurance	1,560,000	1,690,000	1,691,540	1,540
Mechanical	64,000	54,000	49,200	(4,800)
Plumbing	37,000	32,000	28,425	(3,575)
Homebuilder	30,000	12,000	10,515	(1,485)
	<b>8,858,000</b>	<b>9,630,000</b>	<b>9,642,736</b>	<b>12,736</b>
<b>Permits and fees</b>				
Building	1,900,000	1,650,000	1,753,019	103,019
Electrical	600,000	410,000	389,823	(20,177)
Gas	300,000	230,000	218,615	(11,385)
Mechanical	250,000	238,000	227,943	(10,057)
Plumbing	550,000	460,000	444,905	(15,095)
Taxi	88,000	58,000	57,382	(618)
Garage Sale	5,000	9,000	10,170	1,170
Environmental	8,500	19,500	18,000	(1,500)
Zoning fees and appeals	150,000	120,000	115,775	(4,225)
Other	237,000	622,499	636,099	13,600
	<b>4,088,500</b>	<b>3,816,999</b>	<b>3,871,731</b>	<b>54,732</b>
<b>TOTAL LICENSES, PERMITS AND FEES</b>	<b>12,944,500</b>	<b>13,448,999</b>	<b>13,514,467</b>	<b>67,468</b>
<b>INTERGOVERNMENTAL</b>				
State revenue sharing	339,000	286,902	286,902	0
State grant	232,000	237,000	106,523	(130,477)
Other	2,290,905	2,893,259	2,835,486	(57,773)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>2,861,905</b>	<b>3,417,161</b>	<b>3,228,911</b>	<b>(188,250)</b>
<b>CHARGES FOR SERVICES</b>				
Grass cutting	300,000	665,000	712,439	47,439
Indirect costs	8,665,700	8,776,700	8,838,995	62,295
Other	2,137,770	2,397,759	2,342,603	(54,956)
<b>TOTAL CHARGES FOR SERVICES</b>	<b>11,103,470</b>	<b>11,839,459</b>	<b>11,894,237</b>	<b>54,778</b>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CONTINUED  
ACTUAL AND BUDGET (BUDGETARY BASIS)

Year Ended December 31, 2009

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>FINES AND FORFEITURES</b>				
Bond forfeitures	160,000	100,000	169,966	69,966
Court fines	3,500,000	3,703,000	3,604,311	(98,689)
Court costs and fees	466,000	595,000	591,711	(3,289)
Other	4,604,311	3,049,100	2,985,148	(63,952)
<b>TOTAL FINES AND FORFEITURES</b>	<b>8,730,311</b>	<b>7,447,100</b>	<b>7,351,136</b>	<b>(95,964)</b>
<b>INTEREST INCOME</b>	<b>1,070,000</b>	<b>403,500</b>	<b>484,769</b>	<b>81,269</b>
<b>MISCELLANEOUS</b>				
Oil and gas royalties	2,285,000	1,425,000	1,324,710	(100,290)
Rental income	132,000	142,000	174,133	32,133
Other income	949,797	4,068,473	3,813,214	(255,259)
<b>TOTAL MISCELLANEOUS</b>	<b>3,366,797</b>	<b>5,635,473</b>	<b>5,312,057</b>	<b>(323,416)</b>
<b>TOTAL REVENUES</b>	<b>\$ 77,846,983</b>	<b>\$ 80,330,692</b>	<b>\$ 79,930,498</b>	<b>\$ (400,194)</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Legislative				
Council	5,314,181	4,941,016	4,810,327	130,689
<b>TOTAL LEGISLATIVE</b>	<b>5,314,181</b>	<b>4,941,016</b>	<b>4,810,327</b>	<b>130,689</b>
Judicial				
Law	3,214,954	2,609,088	2,559,453	49,635
First Parish Court	2,891,799	2,751,088	2,637,575	113,513
Second Parish Court	2,759,863	2,683,684	2,591,786	91,898
Justice of the Peace	243,290	235,390	227,470	7,920
Pre-trial Release of Prisoners	287,323	280,665	275,134	5,531
Domestic Relation Division	233,965	69,766	0	69,766
Miscellaneous Judicial	2,956,016	3,290,141	3,235,771	54,370
<b>TOTAL JUDICIAL</b>	<b>12,587,210</b>	<b>11,919,822</b>	<b>11,527,189</b>	<b>392,633</b>
Executive				
Parish President	2,780,234	2,749,601	2,667,653	81,948
<b>TOTAL EXECUTIVE</b>	<b>2,780,234</b>	<b>2,749,601</b>	<b>2,667,653</b>	<b>81,948</b>
Elections				
Voter Registration	504,148	507,187	502,677	4,510
Elections	55,000	39,000	37,559	1,441
<b>TOTAL ELECTIONS</b>	<b>559,148</b>	<b>546,187</b>	<b>540,236</b>	<b>5,951</b>
Financial Administration				
Finance Director	548,225	531,580	515,643	15,937
Planning	1,803,836	1,697,175	1,623,115	74,060
Accounting & Payroll	1,453,734	1,394,780	1,340,212	54,568
Personnel	1,473,446	1,349,680	1,320,542	28,138
Purchasing	920,636	965,518	928,223	37,295
Human Resource Management	1,598,522	1,548,180	1,472,847	75,343
Property Management	8,286,113	7,639,761	7,161,542	478,219
Budget Director	236,851	238,851	230,049	8,802
Planning Advisory Board	383,992	267,412	261,972	5,440
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>16,707,355</b>	<b>15,632,947</b>	<b>14,854,145</b>	<b>778,802</b>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CONTINUED  
ACTUAL AND BUDGET (BUDGETARY BASIS)

Year Ended December 31, 2009

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
General Services				
Legislative Delegation	242,813	244,954	235,547	9,407
Central Printing	190,854	173,428	165,013	8,415
Surplus Property	241,232	195,889	193,821	2,068
Photo Lab	156,300	167,329	159,808	7,521
Miscellaneous General Services	2,383,316	4,746,969	4,492,812	254,157
<b>TOTAL GENERAL SERVICES</b>	<b>3,214,515</b>	<b>5,528,569</b>	<b>5,247,001</b>	<b>281,568</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>41,162,643</b>	<b>41,318,142</b>	<b>39,646,551</b>	<b>1,671,591</b>
Less: Capital outlay	\$ (234,000)	\$ (217,415)	\$ (190,983)	\$ (26,432)
<b>TOTAL GENERAL GOVERNMENT-CURRENT</b>	<b>40,928,643</b>	<b>41,100,727</b>	<b>39,455,568</b>	<b>1,645,159</b>
<b>PUBLIC SAFETY</b>				
Zoning Appeals	239,023	247,967	242,528	5,439
Constables	234,073	234,073	225,512	8,561
Volunteer Fire	509,413	486,416	462,451	23,965
Inspection & Code Enforcement	8,152,777	7,854,740	7,650,094	204,646
Bureau of Admin Adjudication	0	364,681	355,223	9,458
Taxi Cab Bureau	74,047	8,200	8,317	(117)
Emergency Management	1,140,302	1,051,938	1,002,331	49,607
Community Justice Agency	580,399	484,792	463,614	21,178
Correctional Center Operation	6,518,668	7,257,669	7,264,805	(7,138)
Home Detention	1,210,581	1,188,400	1,170,922	15,478
Weed Control & Lot Fill	1,385,773	1,897,803	1,842,153	55,650
Dangerous Building Abatement	1,308,775	1,131,063	1,094,389	36,674
Miscellaneous Public Safety	239,563	281,563	238,170	23,393
<b>TOTAL PUBLIC SAFETY</b>	<b>21,593,394</b>	<b>22,467,305</b>	<b>22,020,509</b>	<b>446,798</b>
Less: Capital outlay	(28,000)	(179,559)	(179,558)	(1)
<b>TOTAL PUBLIC SAFETY-CURRENT</b>	<b>21,565,394</b>	<b>22,287,746</b>	<b>21,840,951</b>	<b>446,795</b>
<b>HEALTH AND WELFARE</b>				
County Agent	66,999	65,547	64,910	637
Serviceman's Assistance	60,872	81,940	61,042	898
Jeff CAP	1,496,917	1,348,874	1,233,557	113,317
Miscellaneous Health and Welfare	1,999,804	1,897,804	1,812,798	85,006
<b>TOTAL HEALTH AND WELFARE</b>	<b>3,624,592</b>	<b>3,372,165</b>	<b>3,172,307</b>	<b>199,858</b>
Less: Capital outlay	0	0	0	0
<b>TOTAL HEALTH AND WELFARE-CURRENT</b>	<b>3,624,592</b>	<b>3,372,165</b>	<b>3,172,307</b>	<b>199,858</b>
<b>CULTURE AND RECREATION</b>				
Special Events	878,767	846,508	816,765	29,743
Miscellaneous Culture and Recreation	3,426,890	2,541,233	2,496,017	45,216
<b>TOTAL CULTURE AND RECREATION-CURRENT</b>	<b>4,305,657</b>	<b>3,387,741</b>	<b>3,312,782</b>	<b>74,959</b>
<b>URBAN DEVELOPMENT AND HOUSING</b>				
JEDCO	1,522,995	1,602,995	1,602,995	0
<b>TOTAL URBAN DEVELOPMENT AND HOUSING</b>	<b>1,522,995</b>	<b>1,602,995</b>	<b>1,602,995</b>	<b>0</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>71,947,281</b>	<b>71,751,374</b>	<b>69,384,603</b>	<b>2,366,771</b>

(CONTINUED)

**JEFFERSON PARISH, LOUISIANA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CONTINUED  
ACTUAL AND BUDGET (BUDGETARY BASIS)**

Year Ended December 31, 2009

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>DEBT SERVICE</b>				
Interest and other charges	0	0	0	0
<b>TOTAL DEBT SERVICE</b>	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	262,000	396,974	370,541	26,433
<b>INTERGOVERNMENTAL EXPENDITURES</b>				
District Attorney	8,830,020	8,679,081	8,476,501	202,580
District Courts	4,407,183	4,337,390	4,222,070	115,320
Juvenile Court	3,067,246	3,079,246	3,014,310	64,936
Clerk of Court	800,000	976,052	949,317	26,735
<b>TOTAL INTERGOVERNMENTAL EXPENDITURES</b>	17,104,449	17,071,769	16,662,198	409,571
<b>TOTAL EXPENDITURES</b>	\$ 89,313,730	\$ 89,220,117	\$ 86,417,342	\$ 2,802,775
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 3,521,000	\$ 5,534,313	\$ 5,533,962	\$ (351)
Transfers out	(627,077)	(744,877)	(740,547)	4,330
Issuance of long term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	2,893,923	4,789,436	4,793,415	3,979
<b>NET CHANGES IN FUND BALANCES</b>	(8,572,824)	(4,099,989)	(1,693,429)	2,406,560
<b>Fund balance</b>				
Beginning of year	26,088,906	26,088,906	26,088,906	0
<b>END OF YEAR</b>	\$ 17,516,082	\$ 21,988,917	\$ 24,395,477	\$ 2,406,560

[CONTINUED]

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF COUNCILMEMBER'S COMPENSATION**  
**Year Ended December 31, 2009**

(UNAUDITED)

<u>COUNCILMEMBER</u>	<u>NUMBER OF DAYS SERVED</u>	<u>COMPENSATION</u>	<u>EXPENSE ALLOWANCES</u>
Thomas J. Capella,	365	\$ 95,221	13,770
John F. Young, Jr., Chairman	365	95,221	5,520
Chris Roberts	365	63,481	5,520
Elton M. Lagasse	365	63,481	4,800
Byron L. Lee	365	63,481	5,400
Louis J. Congemi	365	63,481	4,800
Ronald Maestri	124	21,476	1200
Cynthia Lee Sheng	240	42,720	9180

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# 2009

STATISTICAL



## STATISTICAL SECTION

This part of Jefferson Parish, Louisiana's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Parish's overall financial health.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time.	189
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the Parish's most significant local revenue source, the property (advalorem) tax.	195
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the Parish's ability to issue additional debt in the future.	200
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place.	206
<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the Parish's financial report relates to the services the Parish provides and the activities it performs.	208

*Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The Parish implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.*

**JEFFERSON PARISH, LOUISIANA**  
**STATISTICAL SECTION**  
**December 31, 2009**

**Table A-2**

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**JEFFERSON PARISH, LOUISIANA**  
**NET ASSETS BY COMPONENT**  
 Last Five Fiscal Years  
 (Unaudited)  
 (in thousands of dollars)

	2005	2006	2007	2008	2009
<b>Governmental Activities</b>					
Invested in capital assets, net of related debt	\$ 592,521	\$ 537,794	\$ 465,611	\$ 508,772	\$ 539,284
Restricted	31,233	70,898	51,767	49,981	48,635
Unrestricted	301,538	403,109	500,489	484,407	449,441
Total governmental activities net assets	<u>\$ 925,292</u>	<u>\$ 1,011,801</u>	<u>\$ 1,017,867</u>	<u>\$ 1,043,160</u>	<u>\$ 1,037,360</u>
<b>Business-type Activities</b>					
Invested in capital assets, net of related debt	\$ 528,256	\$ 525,530	\$ 538,856	\$ 546,349	\$ 556,188
Restricted	27,028	45,388	51,135	52,228	46,251
Unrestricted	33,137	22,450	20,923	6,494	10,860
Total business-type activities net assets	<u>\$ 588,421</u>	<u>\$ 593,368</u>	<u>\$ 610,914</u>	<u>\$ 605,071</u>	<u>\$ 613,299</u>
<b>Primary Government</b>					
Invested in capital assets, net of related debt	\$ 1,120,777	\$ 1,063,324	\$ 1,004,467	\$ 1,055,121	1,095,472
Restricted	58,261	116,286	102,902	102,209	94,886
Unrestricted	334,675	425,559	521,412	490,901	460,301
Total primary government net assets	<u>\$ 1,513,713</u>	<u>\$ 1,605,169</u>	<u>\$ 1,628,781</u>	<u>\$ 1,648,231</u>	<u>\$ 1,650,659</u>

**JEFFERSON PARISH, LOUISIANA**  
**CHANGES IN NET ASSETS, LAST FIVE FISCAL YEARS**  
(Unaudited)  
(in thousands of dollars)

	2005	2006	2007	2008	2009
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government	\$ 87,756	\$ 43,306	\$ 58,471	\$ 64,043	\$ 66,383
Public safety	66,008	67,921	82,562	83,775	83,512
Public works	281,205	195,497	190,223	193,455	171,715
Transit	14,327	11,947	11,559	13,843	13,631
Health and welfare	25,141	24,152	31,257	51,961	54,571
Culture and recreation	39,153	31,653	37,631	42,335	41,887
Urban redevelopment and housing	5,976	4,599	11,175	8,929	10,817
Interest on long-term debt	16,098	20,558	21,291	24,276	31,483
<b>Total governmental activities expenses</b>	<b>\$ 535,664</b>	<b>\$ 399,633</b>	<b>\$ 444,169</b>	<b>\$ 482,617</b>	<b>\$ 473,999</b>
<b>Business-type activities:</b>					
Water	34,219	30,705	31,896	35,593	35,469
Sewer	39,569	35,927	39,089	47,455	42,797
<b>Total business-type activities expenses</b>	<b>\$ 73,788</b>	<b>\$ 66,632</b>	<b>\$ 70,985</b>	<b>\$ 83,048</b>	<b>\$ 78,266</b>
<b>Total primary government expenses</b>	<b>\$ 609,452</b>	<b>\$ 466,265</b>	<b>\$ 515,154</b>	<b>\$ 565,665</b>	<b>\$ 552,265</b>
<b>Program Revenues</b>					
<b>Governmental activities:</b>					
<b>Charges for services:</b>					
General government	\$ 11,624	\$ 13,021	\$ 13,930	\$ 14,512	\$ 13,514
Public safety	17,406	18,689	18,684	19,633	19,895
Public works	14,294	13,747	13,905	14,272	16,969
Transit	176	510	2,437	2,586	2,633
Health and welfare	1,761	1,827	1,942	3,751	4,185
Culture and recreation	3,884	4,129	4,367	4,224	4,366
Operating grants and contributions	122,754	49,979	48,740	60,952	61,185
Capital grants and contributions	26,931	18,370	31,963	46,299	36,894
<b>Total governmental activities program revenues</b>	<b>\$ 198,830</b>	<b>\$ 120,272</b>	<b>\$ 135,968</b>	<b>\$ 166,229</b>	<b>\$ 159,641</b>
<b>Business-type activities:</b>					
Charges for services					
Water	22,940	27,912	25,573	25,120	26,701
Sewer	17,155	20,246	18,319	17,667	18,899
Capital grants and contributions	10,150	1,589	1,442	2,295	4,582
<b>Total business-type activities program revenues</b>	<b>\$ 50,245</b>	<b>\$ 49,747</b>	<b>\$ 45,334</b>	<b>\$ 45,082</b>	<b>\$ 50,182</b>
<b>Total primary government program revenues</b>	<b>\$ 249,075</b>	<b>\$ 170,019</b>	<b>\$ 181,302</b>	<b>\$ 211,311</b>	<b>\$ 209,823</b>

(Continued)

**JEFFERSON PARISH, LOUISIANA**  
**CHANGES IN NET ASSETS, LAST FIVE FISCAL YEARS**  
(Unaudited)  
(in thousands of dollars)

Exhibit B-2  
(Continued)

	2005	2006	2007	2008	2009
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (336,834)	\$ (279,361)	\$ (308,201)	\$ (316,388)	\$ (314,358)
Business-type activities	(23,543)	(16,885)	(25,651)	(37,966)	(28,084)
<b>Total primary government net expense</b>	<u>\$ (360,377)</u>	<u>\$ (296,246)</u>	<u>\$ (333,852)</u>	<u>\$ (354,354)</u>	<u>\$ (342,442)</u>

**General Revenues and Other Changes in Net Assets**

<b>Governmental activities:</b>					
Taxes					
Ad valorem	\$ 130,245	\$ 127,243	\$ 114,328	\$ 141,508	\$ 151,016
Alcoholic beverage	321	375	330	319	270
Chain store	214	225	181	312	219
Franchise fees	2,727	3,441	3,944	4,097	4,180
Sales	123,308	170,623	151,359	143,494	129,005
Hotel/Motel	2,469	3,279	2,605	2,965	2,552
Auto Rental	-	-	219	257	223
Severance	784	778	850	875	908
Unrestricted investment earnings	14,930	27,963	33,474	20,501	5,820
Miscellaneous	24,014	36,324	28,838	38,121	34,464
Transfers	4,867	(2,310)	(21,861)	(10,768)	(15,277)
<b>Total governmental activities</b>	<u>303,879</u>	<u>387,941</u>	<u>314,267</u>	<u>341,681</u>	<u>313,380</u>
<b>Business-type activities:</b>					
Taxes	17,185	16,113	16,727	18,487	19,411
Unrestricted investment earnings	2,091	3,535	3,788	2,096	517
Miscellaneous	1,091	434	821	772	1,107
Transfers	(4,867)	2,310	21,861	10,768	15,277
<b>Total business-type activities</b>	<u>15,500</u>	<u>22,392</u>	<u>43,197</u>	<u>32,123</u>	<u>36,312</u>
<b>Total primary government</b>	<u>\$ 319,379</u>	<u>\$ 390,333</u>	<u>\$ 357,464</u>	<u>\$ 373,804</u>	<u>\$ 349,692</u>

<b>Change in net assets</b>					
Governmental activities	(32,955)	88,580	6,066	25,293	(978)
Business-type activities	(8,043)	5,507	17,546	(5,843)	8,228
<b>Total primary government</b>	<u>\$ (40,998)</u>	<u>\$ 94,087</u>	<u>\$ 23,612</u>	<u>\$ 19,450</u>	<u>\$ 7,250</u>
Impairment loss on hurricane damage	\$ (5,508)	-	-	-	-

**JEFFERSON PARISH, LOUISIANA  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

(Unaudited)

(in thousands of dollars)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Fund</b>										
Reserved	\$ 2,097	\$ 2,006	\$ 1,964	\$ 1,893	\$ 1,814	\$ 1,732	\$ 1,644	\$ 1,530	\$ 1,640	\$ 1,352
Unreserved	24,027	22,728	12,391	13,930	17,639	23,295	30,169	24,854	24,188	22,685
<b>Total general fund</b>	<b>\$ 26,124</b>	<b>\$ 24,734</b>	<b>\$ 14,355</b>	<b>\$ 15,823</b>	<b>\$ 19,453</b>	<b>\$ 25,027</b>	<b>\$ 31,813</b>	<b>\$ 26,384</b>	<b>\$ 25,828</b>	<b>\$ 24,037</b>
<b>Other Governmental Funds</b>										
Reserved	\$ 31,517	\$ 29,923	\$ 37,070	\$ 30,904	\$ 28,460	\$ 29,501	\$ 69,857	\$ 50,237	\$ 48,341	\$ 47,283
Unreserved, reported in:										
Special revenue funds	70,392	66,560	66,399	67,298	67,595	76,625	115,115	115,661	96,122	90,483
Capital projects funds	145,382	189,335	177,719	169,047	179,628	276,572	320,114	422,568	398,012	379,151
Debt service funds	-	-	-	-	-	-	-	-	-	-
<b>Total other governmental funds</b>	<b>\$ 247,291</b>	<b>\$ 285,818</b>	<b>\$ 281,188</b>	<b>\$ 267,249</b>	<b>\$ 275,683</b>	<b>\$ 382,698</b>	<b>\$ 505,086</b>	<b>\$ 588,466</b>	<b>\$ 542,475</b>	<b>\$ 516,917</b>

Table B-4

**JEFFERSON PARISH, LOUISIANA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(Unaudited)  
(in thousands of dollars)

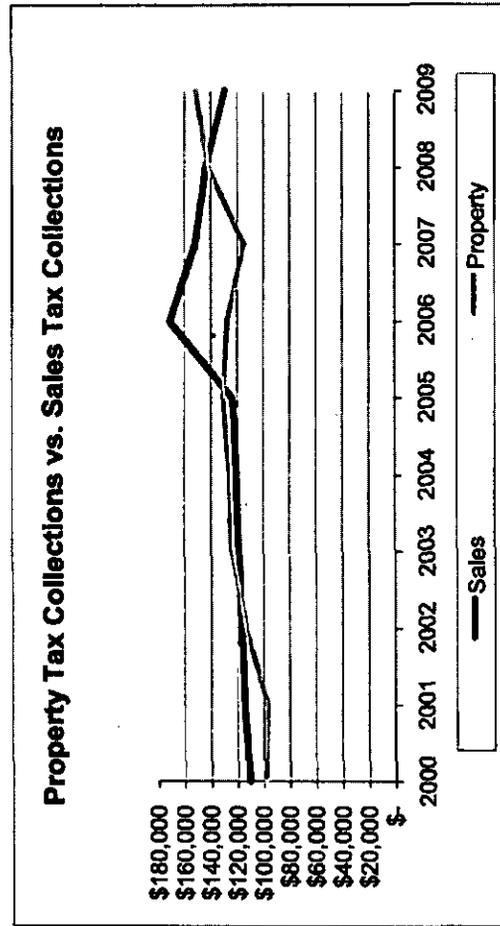
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2008
<b>Revenues</b>										
Taxes (See Table B-5)	\$ 211,673	\$ 214,911	\$ 234,106	\$ 249,442	\$ 252,141	\$ 260,068	\$ 305,965	\$ 273,815	\$ 293,827	\$ 298,374
Licenses and permits	8,675	9,539	10,501	10,439	10,278	11,748	13,129	14,004	14,638	13,781
Intergovernmental	43,740	56,222	64,954	78,710	83,033	147,941	69,002	80,703	107,250	97,888
Charges for services	31,854	33,346	35,800	40,030	42,366	40,251	40,916	43,800	47,044	51,017
Fines and forfeitures	7,089	6,842	7,545	7,707	8,080	7,989	8,409	8,374	8,445	8,658
Interest income	20,167	15,433	8,760	5,260	4,634	13,977	25,810	31,239	18,817	4,746
Special assessment	25	32	11	17	8	-	-	-	-	-
Miscellaneous	13,969	9,442	8,878	10,509	11,876	13,743	23,926	17,624	22,635	20,032
<b>TOTAL REVENUES</b>	<b>338,172</b>	<b>345,767</b>	<b>370,155</b>	<b>402,114</b>	<b>412,417</b>	<b>495,725</b>	<b>486,157</b>	<b>469,559</b>	<b>512,656</b>	<b>484,486</b>
<b>Expenditures</b>										
<b>Current</b>										
General government	28,457	29,635	30,846	31,263	32,739	66,448	29,276	36,799	39,524	39,644
Public safety	48,029	50,295	52,680	56,827	62,876	64,079	65,979	79,255	81,104	81,805
Public works	69,917	74,064	75,801	74,562	75,082	130,112	77,087	80,620	98,984	93,094
Transit	6,575	7,830	10,809	10,820	12,107	13,233	10,985	10,634	13,166	12,981
Health and welfare	20,502	20,355	24,185	25,879	27,988	24,535	24,617	30,759	51,510	54,262
Culture and recreation	27,866	29,987	30,990	31,904	32,737	36,904	29,573	34,472	39,325	38,412
Urban redevelopment and housing	6,052	5,770	4,734	8,201	6,093	5,970	4,770	11,185	8,895	10,802
Intergovernmental	12,579	12,160	12,600	13,713	14,034	14,134	12,982	14,407	15,565	16,646
Debt service										
Principal	26,907	28,893	29,918	25,681	25,062	30,509	33,862	46,690	28,524	33,511
Interest and other charges	17,366	16,743	16,805	16,805	15,851	17,961	20,813	20,191	22,565	31,507
Capital outlay	70,101	103,448	110,650	122,525	118,876	104,271	129,982	138,602	159,345	160,756
<b>TOTAL EXPENDITURES</b>	<b>334,351</b>	<b>379,180</b>	<b>400,385</b>	<b>418,180</b>	<b>425,445</b>	<b>508,156</b>	<b>439,926</b>	<b>503,614</b>	<b>558,507</b>	<b>573,220</b>
Excess of revenues over (under) expenditures	3,821	(33,413)	(30,230)	(16,066)	(13,028)	(12,431)	46,231	(34,055)	(45,851)	(88,724)
<b>Other financing sources (uses)</b>										
Transfers in	48,027	49,804	54,819	76,145	86,657	79,991	134,621	96,313	112,511	67,912
Transfers out	(47,410)	(50,898)	(54,331)	(78,278)	(87,576)	(68,821)	(130,352)	(94,890)	(110,187)	(67,343)
Proceeds from long term debt	19,348	71,634	14,887	17,050	41,388	107,451	80,923	205,057	13,225	226,240
Proceeds from refunding bonds	-	-	43,771	(11,322)	(15,377)	-	-	-	-	(63,751)
Payment to refund bond escrow agent	-	-	(43,725)	-	-	-	-	(98,715)	(16,245)	(100,039)
Premium on long term debt	-	-	-	-	-	6,389	-	4,241	-	3,171
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>19,965</b>	<b>70,550</b>	<b>15,221</b>	<b>3,595</b>	<b>25,092</b>	<b>125,020</b>	<b>85,192</b>	<b>112,006</b>	<b>(698)</b>	<b>66,190</b>
<b>Net change in fund balances</b>	<b>\$ 23,786</b>	<b>\$ 37,137</b>	<b>\$ (15,009)</b>	<b>\$ (12,471)</b>	<b>\$ 12,064</b>	<b>\$ 112,589</b>	<b>\$ 131,423</b>	<b>\$ 77,951</b>	<b>\$ (46,547)</b>	<b>\$ (22,534)</b>
Debt service as a percentage of noncapital expenditures	16.8%	16.6%	16.3%	14.2%	12.4%	11.5%	16.8%	17.4%	9.1%	9.15%

Table B-5

**Jefferson Parish, Louisiana  
Tax Revenues by Source, Governmental Funds  
Last Ten Years  
(Unaudited)  
(in thousands of dollars)**

Year	Property	Sales	Severance	Miscellaneous	Total
2000	96,321	110,532	752	2,068	211,673
2001	96,177	114,056	752	3,926	214,911
2002	112,955	116,523	751	3,877	234,106
2003	123,624	118,623	760	6,435	249,442
2004	125,319	120,182	755	4,767	251,023
2005	130,245	123,308	784	5,731	260,068
2006	127,243	170,624	778	7,320	305,965
2007	114,328	151,359	850	7,278	273,815
2008	141,508	143,494	875	7,950	293,827
2009	151,016	129,005	908	5,727	286,656

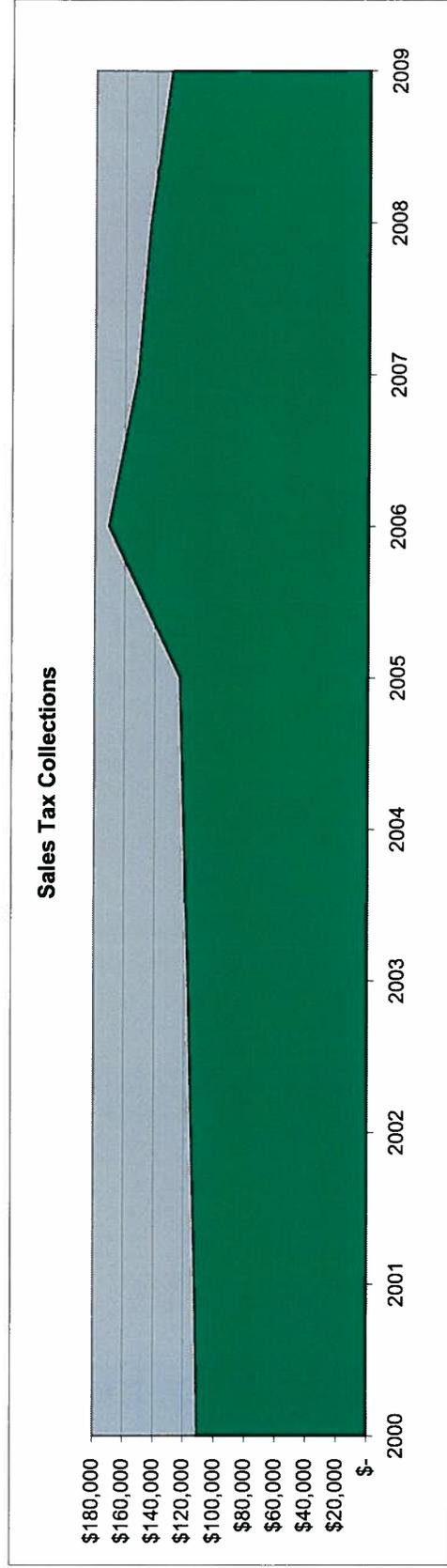
Note: Sales tax collections exceeded property (advalorem) tax collections due to reconstruction spending. Advalorem tax collections fell due to reductions in property values. These changes are a result of the hurricanes that hit Jefferson Parish in 2005.



**Jefferson Parish, Louisiana  
Sales Tax by Voter Dedication  
Last Ten Years  
(Unaudited)**  
(in thousands of dollars)

Year	1/2 of One Cent		1/2 of One Cent		1/2 of One Cent		1/2 of One Cent		7/8 of One Cent		TOTAL	Total Direct Rate
	General Fund Undedicated	Terrytown Redevelopment	Metairie CBD District	Public Works	Drainage M & O 1/3	Drainage & Sewerage 2/3	Capital Projects	Sewerage				
2000	23,708	-	-	23,708	10,278	16,082	36,756	110,532	2,375			
2001	24,182	-	-	24,182	10,437	16,373	37,299	112,473	2,375			
2002	24,779	-	-	24,779	10,582	16,758	38,047	114,945	2,375			
2003	25,278	-	-	25,278	10,761	17,102	38,698	117,117	2,375			
2004	25,946	-	-	25,946	11,054	17,577	39,658	120,181	2,375			
2005	26,476	-	-	26,476	11,301	17,937	41,119	123,309	2,375			
2006	36,676	-	-	36,676	15,350	24,788	57,134	170,624	2,375			
2007	32,771	-	-	32,771	13,695	22,159	49,963	151,359	2,375			
2008	30,635	473	-	31,108	12,995	21,088	47,195	143,494	2,375			
2009	27,725	363	198	28,286	11,853	19,218	42,162	129,805	2,375			

Note: Sales tax collections exceeded property (advalorem) tax collections due to reconstruction spending. Advalorem tax collections fell due to reductions in property values. These changes are a result of the hurricanes that hit Jefferson Parish in 2005. Due to confidentiality issues, the names of the ten largest sales tax revenue payers are not available. The categories presented are intended to provide alternative information.



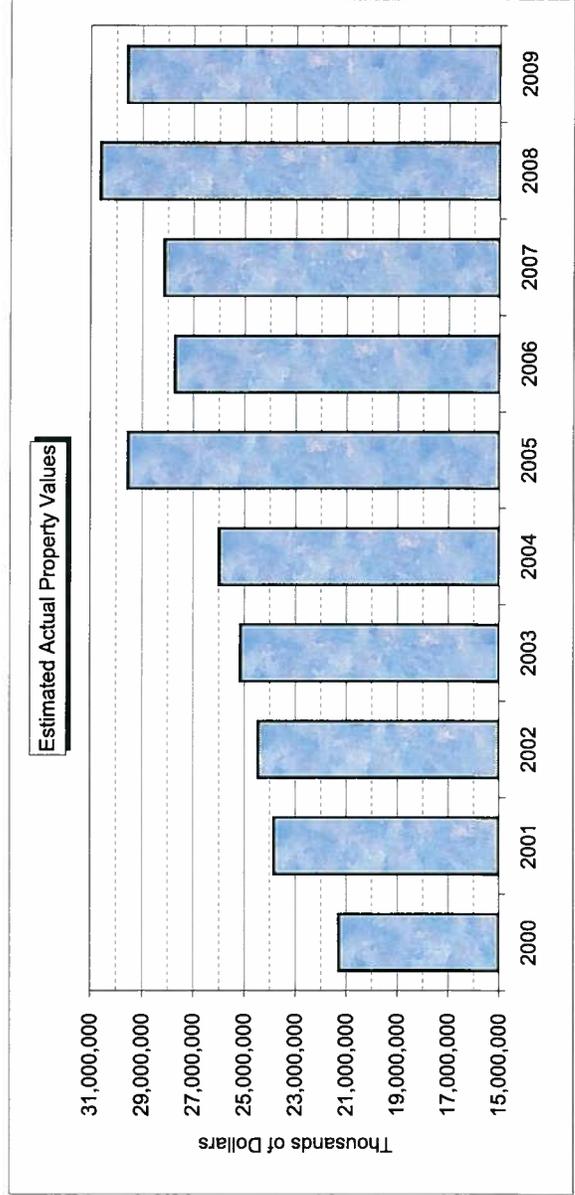
**Jefferson Parish, Louisiana**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Years**  
*(Unaudited)*  
 (in thousands of dollars)

Year	Real Property		Personal Property		Exemptions		Total		Ratio of Total Assessed Value To Total Estimated Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Property	Assessed Value	Estimated Actual Value		
2000	1,682,625	16,826,250	669,112	4,460,747	717,917		1,633,820	21,286,997	7.68	1.31
2001	1,919,552	19,195,520	694,109	4,627,394	749,727		1,863,934	23,822,914	7.82	1.35
2002	1,979,672	19,796,720	697,458	4,649,720	751,619		1,925,511	24,446,440	7.88	1.44
2003	2,035,770	20,357,700	718,319	4,788,794	757,470		1,996,619	25,146,494	7.94	1.42
2004	2,098,648	20,986,480	749,713	4,998,087	761,202		2,087,159	25,984,567	8.03	1.43
2005	2,441,042	24,410,420	769,105	5,127,367	783,759		2,426,388	29,537,787	8.21	1.33
2006	2,251,198	22,511,980	779,256	5,195,040	743,121		2,287,333	27,707,020	8.26	1.43
2007	2,294,733	22,947,330	778,942	5,192,947	744,420		2,329,255	28,140,277	8.28	1.15
2008	2,503,865	25,038,650	836,165	5,574,434	739,284		2,600,745	30,613,084	8.50	1.18
2009	2,378,695	23,786,950	869,167	5,794,447	766,827		2,481,036	29,581,397	8.39	1.31

Source: Jefferson Parish Assessor's Office

Note: Per the constitution, all land and residential improvements are assessed at 10% of its fair market value and all other property at 15% of its fair market value and reassessed every 4 years.

\* Taxes are based on prior year tax roll.



**Jefferson Parish, Louisiana  
Property Tax Rates - Direct and Overlapping Governments  
(Per \$100 of Assessed Value)**

**Last Ten Years  
(Unaudited)**

Year	Jefferson Parish				Overlapping Rates			
	General Fund	Special Revenue Funds	Debt Service Funds	Total Direct	Parish School System	Parish Other	Total	
2000	0.15	0.88	0.28	1.31	0.97	0.68	2.96	
2001	0.13	1.01	0.21	1.35	0.89	0.70	2.94	
2002	0.14	1.09	0.21	1.44	0.89	0.71	3.04	
2003	0.14	1.10	0.18	1.42	1.01	0.71	3.14	
2004	0.14	1.11	0.18	1.43	1.68	0.72	3.83	
2005	0.13	1.02	0.18	1.33	1.73	0.74	3.80	
2006	0.13	1.02	0.28	1.43	1.73	0.74	3.90	
2007	0.13	1.02	-	1.15	1.74	0.75	3.64	
2008	0.13	1.05	-	1.18	1.78	0.77	3.73	
2009	0.11	1.20	-	1.31	1.85	0.80	3.96	

**Jefferson Parish, Louisiana  
Principal Taxpayers**

**Current Year and Nine Years Ago  
(Unaudited)  
(in thousands of dollars)**

Taxpayer	Type of Business	2009			2000		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
Entergy Services Inc	Utility	\$61,949,770	1	1.91%	\$55,779	1	2.13 %
Bellsouth	Utility	33,730,430	2	1.04%	45,520	2	1.74 %
Causeway Associates (3)	Retail Stores	30,182,630	3	0.93%			
Wal-Mart Real Estate	Industry	27,550,024	4	0.85%			
Atmos Energy Louisiana	Utility	16,382,120	5	0.50%			
Capital One (2)	Banking	15,464,892	6	0.48%			
Avondale Shipyards	Shipbuilding	14,130,120	7	0.44%	6,712	10	0.26 %
Cox Communications	Utility	13,896,535	8	0.43%			
Cytec Industries	Industry	11,168,135	9	0.34%			
Evonik Cyro LLC	Industry	9,060,320	10	0.28%			
Hibernia National Bank (2)	Banking				18,232	3	0.70 %
Lakeside Shopping Center (3)	Retail Property Mgmt				14,030	4	0.54 %
Louisiana Gas Service	Utility				13,203	5	0.51 %
Whitney National Bank	Banking				11,330	6	0.43 %
Southwest Airlines	Airline				9,569	7	0.37 %
Banc One Management Corp	Banking				7,152	8	0.27 %
Cargill Inc	Industrial				7,096	9	0.27 %
<b>Total</b>		<b>\$233,514,976</b>		<b>7.19%</b>	<b>\$188,623</b>		<b>7.22 %</b>

(1) Source: Jefferson Parish Assessor's Office

(2) These companies merged.

(3) This company changed its name.

Table C-4

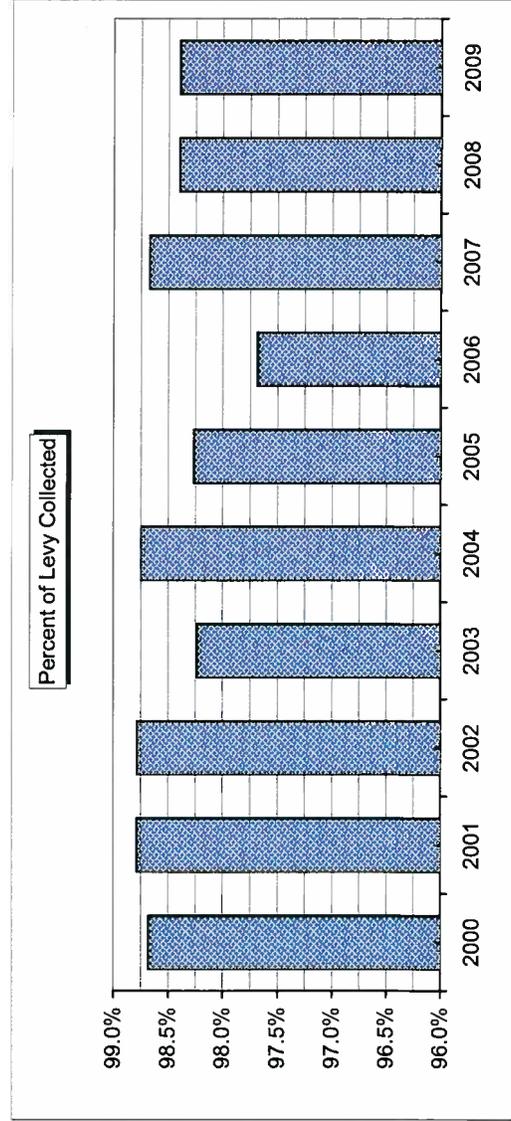
**Jefferson Parish, Louisiana  
Property Tax Levies and Collections  
Last Ten Years  
(Unaudited)**  
(in thousands of dollars)

Year	Total Adjusted Tax Levy	Collected within Year		Delinquent Tax Collections	Total Tax Collections	Percent of Current Total Tax Collections To Tax Levy		Percent of Current Outstanding Delinquent Taxes To Tax Levy
		Current Tax Collections	Percent of Levy Collected			Total Tax Collections	Delinquent Tax Collections	
2000	112,141	110,661	98.68	1,981	112,642	100.45	1,480	1.32
2001	114,024	112,638	98.78	921	113,559	99.59	1,386	1.22
2002	131,877	130,270	98.78	990	131,260	99.53	1,607	1.22
2003	144,466	141,916	98.23	1,294	143,210	99.13	2,550	1.77
2004	149,287	147,416	98.75	963	148,379	99.39	1,871	1.25
2005	156,288	153,575	98.26	2,568	156,143	99.91	2,713	1.74
2006	151,547	148,036	97.68	2,646	150,682	99.43	3,511	2.32
2007	136,196	134,390	98.67	1,404	135,794	99.70	1,806	1.33
2008	172,838	170,063	98.39	-	170,063	98.39	2,775	1.61
2009	167,990	165,287	98.39	-	165,287	98.39	2,703	1.61

Source: Jefferson Parish Sheriff's Office

Note: Includes taxes levied for reporting entity only.

Tax collections shown in this table include governmental and proprietary fund types.



**Jefferson Parish, Louisiana**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Years**  
*(Unaudited)*  
 (in thousands of dollars)

Year	Government Activities					Business-Type Activities			Per Capita(a)		
	Sales & Use Tax Bonds	Revenue Bonds	General Obligation (Property tax) Bonds	Certificates of Indebtedness	Special Assessment Debt	Loan Programs (b)	Capital Lease	Loan Programs (b)		Total Primary Government	Percentage of Personal Income (a)
2000	240,321	6,049	70,695	-	97	9,292	61,978	-	388,432	3.08	0.85
2001	281,946	5,658	61,105	-	77	18,602	4,741	-	372,129	2.78	0.82
2002	264,276	5,049	53,245	-	40	31,328	5,580	-	359,518	2.65	0.79
2003	250,011	9,506	34,055	-	21	40,809	5,419	-	339,821	2.47	0.74
2004	221,956	18,125	37,245	6,190	14	52,227	5,246	-	341,003	2.34	0.75
2005	286,136	26,280	19,755	7,725	-	72,803	5,061	2,472	420,232	3.88	0.92
2006	268,466	25,105	12,490	6,795	-	146,904	4,862	4,484	469,106	2.88	1.06
2007	326,971	26,885	11,900	5,840	-	153,320	4,649	4,569	534,134	2.89	1.24
2008	305,911	25,390	11,270	4,850	-	147,064	4,421	4,569	503,475	2.72	1.16
2009	340,595	23,770	10,605	3,830	-	146,339	4,177	4,569	533,885	2.91	1.20

Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Demographic and Economic Statistics for personal income and population data.

(b) Includes \$54.8 million for Special Community Disaster Loan awarded through FEMA for loss revenue due to Hurricane Katrina

**Table D-2**

Jefferson Parish, Louisiana  
 Ratio of Net General Obligation Bonded Debt To Assessed Value

Last Ten Years  
 (Unaudited)

Fiscal Year Ended December 31,	Tax Roll	Population (1) *	Assessed Value *	General Obligation Bonds (2) *	Debt Service Monies Available *	Net Bonded Debt *	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2000	1999	455	2,351,737	70,695	9,670	61,025	2.59	134.12
2001	2000	453	2,613,661	61,105	5,827	55,278	2.11	122.03
2002	2001	456	2,677,130	53,245	4,943	48,302	1.80	105.93
2003	2002	457	2,754,089	34,055	3,713	30,342	1.10	66.39
2004	2003	457	2,848,362	37,245	2,291	34,954	1.23	76.49
2005	2004	458	3,210,148	29,480	586	28,894	0.90	63.09
2006	2005	442	3,030,454	12,490	1,830	10,660	0.35	24.12
2007	2006	430	3,073,675	11,900	155	11,745	0.38	27.31
2008	2007	433	3,340,030	11,270	114	11,156	0.33	25.76
2009	2008	444	3,247,863	10,605	265	10,340	0.32	23.29

\* Amounts expressed in thousands

(1) Source: Louisiana Tech University

(2) Includes only General obligation bonds repaid with property taxes

Table D-3

**Jefferson Parish, Louisiana**  
**Computation of Direct and Overlapping Debt**  
**December 31, 2009**  
**(unaudited)**  
 (in thousands of Dollars)

	General Obligation Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
<b>Direct:</b>			
<b>Jefferson Parish</b>			
Fire Protection District No. 7	\$ 3,540	100%	\$ 3,540
Consolidated Playground District #2, Sub #1	<u>7,065</u>	100%	<u>7,065</u>
<b>Total Direct Parish Debt</b>	<u>\$ 10,605</u>		<u>\$ 10,605</u>
<b>Overlapping:</b>			
Jefferson Parish School Board	\$ 172,699	100%	\$ 172,699
<b>Total Overlapping debt</b>	<u>\$ 183,969</u>		<u>\$ 183,969</u>
<b>Total Direct and Overlapping debt</b>	<u>\$ 194,574</u>		<u>\$ 194,574</u>
		2009 Population	444,049
		Per Capita	424

Source: Jefferson Parish School Board Comprehensive Annual Financial Report- Statistical Section.

Note: Overlapping government are those that coincide, at least in part, with the geographic boundaries of the parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jefferson Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**Jefferson Parish, Louisiana  
Legal Debt Margin  
General Obligation Debt  
(Unaudited)  
(in thousands of dollars)**

Year *	Total Gross Assessed Value	Debt Limit(1)	Total Net Debt Applicable To Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a percentage of Debt Limit
2000	2,351,737	235,174	(61,025)	174,149	25.95
2001	2,677,130	261,366	(55,278)	206,088	21.15
2002	2,754,089	275,409	(48,303)	227,106	17.54
2003	2,754,089	284,836	(30,342)	254,494	10.65
2004	2,848,361	321,015	(25,272)	295,743	7.87
2005	3,210,147	321,015	(19,169)	301,846	5.97
2006	3,030,454	303,045	(10,660)	292,385	3.52
2007	3,073,675	307,368	(11,744)	295,624	3.82
2008	3,340,030	334,003	(11,155)	322,848	3.34
2009	3,970,542	397,054	(10,340)	386,714	2.60

Source: Jefferson Parish Assessor's Office

(1) Legal debt limit is 10 percent of the assessed value of taxable property for any one purpose.

Table D-5

**Jefferson Parish, Louisiana**  
**Summary of Revenue Bond Coverage**

Last Ten Years  
(Unaudited)

**A- Special Sales Tax Revenue Bonds - 7/8ths of one cent**

Year	Gross Revenue	Expenses	Available for		Debt Service Requirements		Coverage
			Debt Service	Debt Service	Principal	Interest	
2000	41,298,863	4,542,875	36,755,988	12,790,000	4,646,963	17,436,963	2.11
2001	41,909,652	4,610,062	37,299,590	13,550,000	4,269,913	17,819,913	2.09
2002	42,749,508	4,702,446	38,047,062	14,370,000	5,385,069	19,755,069	1.93
2003	43,481,248	4,782,937	38,698,311	18,245,000	6,120,825	24,365,825	1.59
2004	44,559,756	4,901,573	39,658,183	19,340,000	5,589,488	24,929,488	1.59
2005	46,202,027	5,082,223	41,119,804	22,530,000	6,759,968	29,289,968	1.40
2006	64,195,821	7,061,540	57,134,281	24,925,000	6,240,562	31,165,562	1.83
2007	49,962,194	1,777,256	48,184,938	14,310,000	10,237,923	24,547,923	1.96
2008	47,206,427	224,351	46,982,076	14,990,000	14,830,300	29,820,300	1.58
2009	42,162,308	2,984,877	39,177,431	21,731,390	23,721,384	45,452,774	0.86

**B-Hotel Occupancy Tax Bonds**

Year	Gross Revenue	Expenses	Available for		Debt Service Requirements		Coverage
			Debt Service	Debt Service	Principal	Interest	
2000	953,019	555,703	397,316	160,000	141,754	301,754	1.32
2001	869,312	470,624	398,688	170,000	138,394	308,394	1.29
2002	872,314	445,955	426,359	175,000	134,739	309,739	1.38
2003	831,739	371,491	460,248	185,000	130,889	315,889	1.46
2004	835,767	371,934	463,833	195,000	125,431	320,431	1.45
2005	891,566	348,072	543,494	205,000	119,679	324,679	1.67
2006	1,154,040	406,944	747,096	215,000	113,631	328,631	2.27
2007	940,539	453,459	487,080	225,000	108,256	333,256	1.46
2008	1,052,449	515,769	536,680	235,000	101,619	336,619	1.59
2009	915,276	500,680	414,596	500,000	166,730	666,730	0.62

(Continued)

Table D-5  
(Continued)

Jefferson Parish, Louisiana  
Summary of Revenue Bond Coverage

Last Ten Years  
(Unaudited)

C- Drainage Sales Tax Bonds 2/3 of 1/2 Cent

Year	Gross Revenue	Expenses	Available for		Debt Service Requirements		Coverage
			Debt Service	Interest	Principal	Total	
2000	18,069,797	1,987,678	16,082,119	1,010,307	2,655,000	3,665,307	4.39
2001	18,397,348	2,023,708	16,373,640	935,167	2,800,000	3,735,167	4.38
2002	18,830,238	2,071,326	16,758,912	854,531	2,965,000	3,819,531	4.39
2003	19,215,526	2,113,708	17,101,818	793,007	3,085,000	3,878,007	4.41
2004	19,749,840	2,172,482	17,577,358	721,666	3,235,000	3,956,666	4.44
2005	20,154,208	2,216,963	17,937,245	652,114	3,370,000	4,022,114	4.46
2006	27,851,011	3,063,611	24,787,400	578,816	3,515,000	4,093,816	6.05
2007	24,897,360	2,738,710	22,158,650	495,335	3,680,000	4,175,335	5.31
2008	23,694,413	2,606,385	21,088,028	414,375	3,845,000	4,259,375	4.95
2009	21,593,630	2,375,299	19,218,331	211,351	4,035,000	4,246,351	4.53

D- Public Improvement Revenue Bonds

Year	Gross Revenue	Expenses	Available for		Debt Service Requirements		Coverage
			Debt Service	Interest	Principal	Total	
2000	5,238,348	1,294,113	3,944,234	813,229	2,142,000	2,955,229	1.33
2001	5,214,468	1,670,959	3,543,509	766,597	2,231,000	2,997,597	1.18
2002	5,393,565	1,916,850	3,476,715	716,991	2,334,000	3,050,991	1.14
2003	5,692,296	1,901,418	3,790,878	755,051	2,438,000	3,193,051	1.19
2004	6,694,804	2,041,660	4,653,144	924,416	2,652,000	3,576,416	1.30
2005	7,247,225	1,680,094	5,567,131	888,007	3,232,000	4,120,007	1.35
2006	8,101,679	1,661,035	6,440,644	1,029,481	3,346,000	4,375,481	1.47
2007	7,616,341	1,894,714	5,721,627	1,055,153	3,506,000	4,561,153	1.25
2008	7,992,296	163,774	7,828,522	1,476,389	2,180,000	3,656,389	2.14
2009	3,476,834	284,078	3,192,756	1,317,334	2,405,000	3,722,334	0.86

Table E-1

**Jefferson Parish, Louisiana**  
**Demographic and Economic Statistics**  
**Last Ten Years**  
**(Unaudited)**

Year	Population (1)	Personal Income (2)	Per Capita Income (2)	Total School Enrollment (3)	Unemployment Rate (4)
2000	455,466	12,616,485	27,180	76,792	3.9
2001	453,116	13,372,891	29,613	77,724	4.6
2002	455,927	13,582,857	30,130	77,084	4.6
2003	456,779	13,777,746	30,584	77,164	4.9
2004	457,059	14,545,841	32,239	76,429	4.1
2005	458,029	10,841,515	24,047	76,278	5.4 *
2006	441,741	16,282,893	38,565	64,797	4.4
2007	429,994	18,498,697	42,010	63,950	3.7
2008	433,483	18,498,697	42,010	65,860	4.8
2009	444,049	18,269,996	41,088	63,173	6.5

(1) Source: Louisiana Tech University

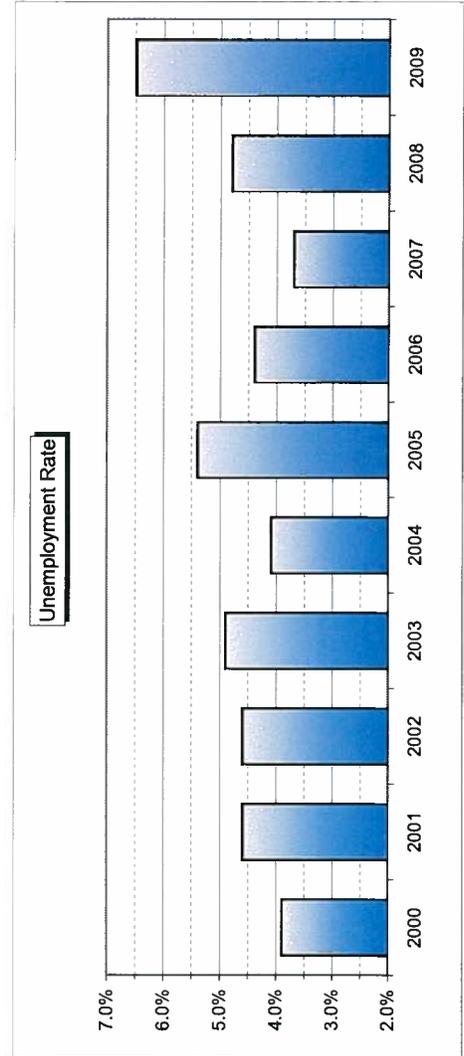
(2) Source: Bureau of Economic Analysis, U. S. Department of Commerce

The data for the most recent years' per capita income and personal 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

\* Due to Hurricane Katrina the last quarter rate for 2005 is unavailable  
 The 5.4 rate is from August 2005 provided by Louisiana Department of Labor, Research and Statistical Division



**Jefferson Parish, Louisiana  
Principal Employers  
Current Year and Nine Years Ago  
(Unaudited)  
As of December 31**

Employer	2009			2000		
	* Employees	Rank	Percentage of Total Parish Employment	** Employees	Rank	Percentage of Total Parish Employment
Ochsner Health System	7,517	1	3.72 %	2,490	5	1.16
Jefferson Parish School Board	7,000	2	3.46			
Northrop Grumman Avondale Industries	5,400	3	2.67	5,000	1	2.33
Jefferson Parish	3,671	4	1.82			
East Jefferson General Hospital	2,845	5	1.31	2,595	3	1.21
ACME Truck Line Inc	2,845	6	1.31	1,400	8	0.65
Wal-Mart Stores East	1,750	7	0.87			
Jefferson Parish Sheriff's Office	1,655	8	0.82			
West Jefferson Medical Center	1,501	9	0.74	1,735	7	0.81
American Nursing Services, Inc	1,500	10	0.74			
Tenet Health Care System				5,000	2	2.33
Ruth Chris Steak House				2,500	4	1.16
Al Copeland Enterprises				2,095	6	0.98
Treasure Chest Casino				1,318	9	0.61
Oreck				1,188	10	0.55
<b>Total</b>	<b>35,284</b>		<b>17.45 %</b>	<b>25,321</b>		<b>11.81</b>

Source: \* Jefferson Parish Economic Development Commission  
\*\* Book of List, New Orleans City Business

Table F-1

**Jefferson Parish, Louisiana**  
**Full-time Equivalent Parish Employees \***  
**By Fund/Department**  
*(Unaudited)*  
**Last Ten Years**

		<u>Full-time Equivalent Employees Allotted in Annual Budget</u>									
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Fund:</b>											
Legislative		65	60	60	58	60	60	59	59	65	66
Judicial		426	424	425	440	440	451	438	441	445	458
Executive		27	28	28	27	27	25	22	23	24	23
Elections		15	15	15	15	15	15	15	17	17	17
Finance		210	213	213	185	195	185	177	179	181	176
General Services		12	8	8	8	8	8	9	7	7	7
<b>Total General Fund</b>		<b>755</b>	<b>748</b>	<b>749</b>	<b>743</b>	<b>745</b>	<b>754</b>	<b>720</b>	<b>726</b>	<b>739</b>	<b>747</b>
<b>Special Funds:</b>											
Public safety		521	524	525	544	546	546	539	550	552	591
Public works		589	594	588	589	592	554	527	528	529	515
Transit		4	4	4	4	4	3	3	4	5	5
Health and welfare		51	63	63	65	65	64	59	60	68	69
Culture and recreation		615	608	593	596	596	579	524	529	550	548
<b>Total Special Funds</b>		<b>1,780</b>	<b>1,793</b>	<b>1,773</b>	<b>1,798</b>	<b>1,803</b>	<b>1,746</b>	<b>1,652</b>	<b>1,671</b>	<b>1,704</b>	<b>1,728</b>
<b>Business-type Funds:</b>											
Water		123	128	128	131	137	238	242	258	259	260
Sewer		207	210	210	210	210	203	194	194	192	192
<b>Total Business-type Funds</b>		<b>330</b>	<b>338</b>	<b>338</b>	<b>341</b>	<b>347</b>	<b>441</b>	<b>436</b>	<b>452</b>	<b>451</b>	<b>452</b>
<b>Total All Funds</b>		<b>2,865</b>	<b>2,879</b>	<b>2,860</b>	<b>2,882</b>	<b>2,895</b>	<b>2,941</b>	<b>2,808</b>	<b>2,849</b>	<b>2,894</b>	<b>2,927</b>

Source: Jefferson Parish Budget Department  
 \*Excludes Limited Term Grant Employees

Table F-2

**Jefferson Parish, Louisiana**  
**Operating Indicators By Function/Program**  
*(Unaudited)*  
**Last Ten Years**

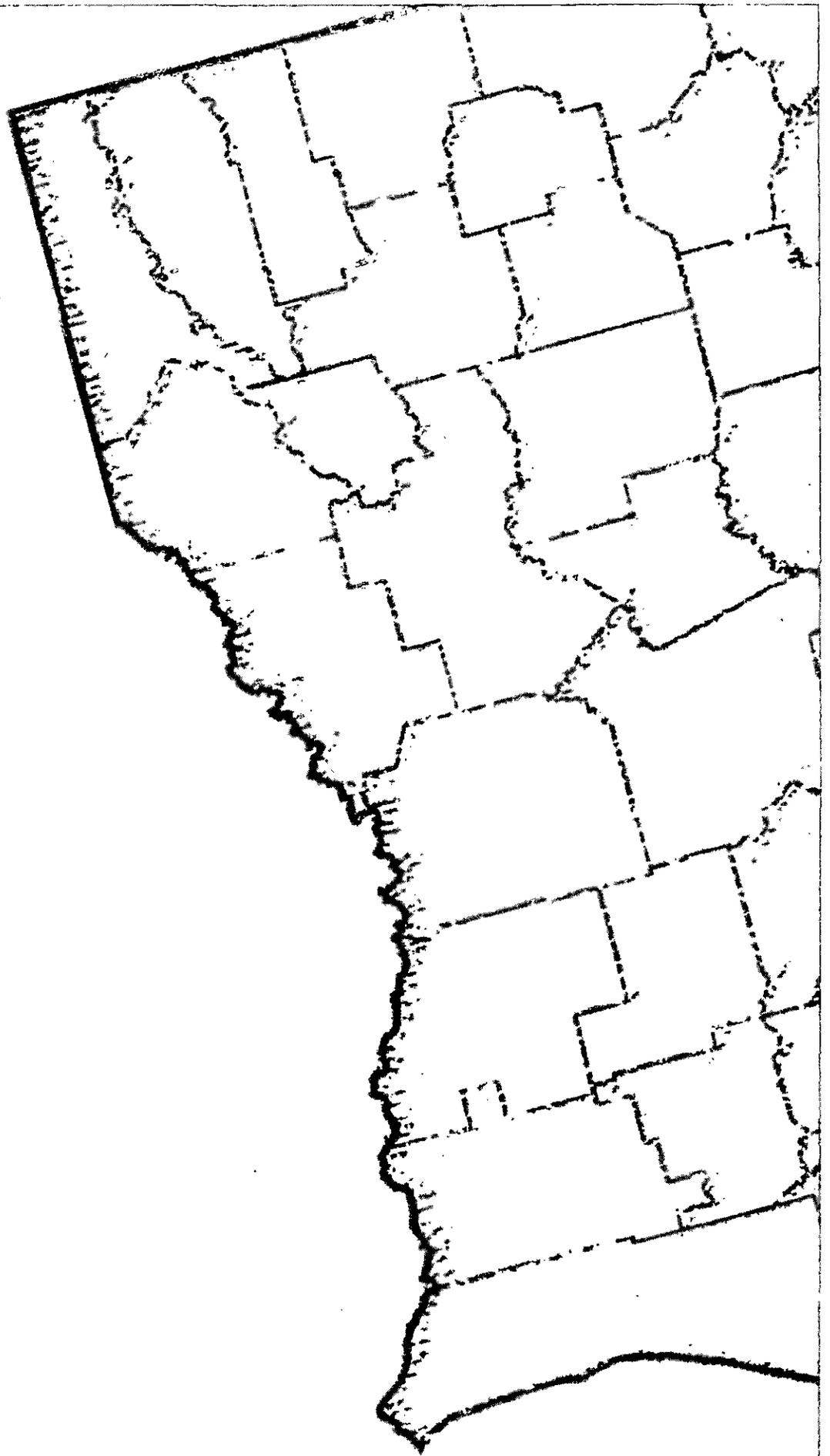
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
										Estimated
<b>Fire</b>										
Inspections	3,119	3,275	3,439	N/A	N/A	N/A	3,000	1,000	3,463	7,169
Scheduled training (classes)	N/A	N/A	N/A	N/A	N/A	N/A	16	25	52	1,156
Department training (in-house)	N/A	N/A	N/A	N/A	N/A	N/A	20	20	59	3,955
<b>Other public works</b>										
Residential garbage(tons)	198,433	207,788	207,000	219,852	218,949	N/A	232,365	227,457	230,000	245,000
Curbside recycling (tons)	13,447	12,384	12,000	12,923	12,107	N/A	2,584	1,600	1,500	20,000
<b>Culture and recreation:</b>										
Athletics participants	29,756	28,343	26,590	26,515	26,146	21,695	19,999	21,750	21,800	21,800
Leisure service participants	25,540	26,253	22,841	12,202	25,217	16,501	18,010	16,907	17,800	12,550
<b>Libraries</b>										
Expenditures per circulation	7.35	7.39	7.94	7.55	7.80	N/A	7.80	9.46	9.87	10.70
Average circulation per location	108,416	112,147	110,000	116,551	124,577	N/A	124,577	106,388	110,242	110,428
Collection turnover rate	1.75	1.77	1.79	1.93	1.94	N/A	1.94	1.86	1.90	1.90
<b>Water Department</b>										
Work orders completed	2,035	1,100	1,550	N/A	N/A	2,177	12,091	11,626	12,718	13,086
New meters installed	1,060	836	900	1,342	1,564	1,015	1,153	1,118	876	788
Water produced (mg)	26,700	23,056	24,828	24,612	22,368	N/A	24,665	23,231	20,522	20,000
<b>Drainage</b>										
Open channel maint/excavation	30,000	N/A	N/A	41,483	75,000	60,000	72,000	59,000	N/A	50,000
Canal Bank repair & Reinforcement	807	N/A	N/A	1,626	23,306	15,000	14,000	30,095	N/A	25,000
Grass Cutting in Acres	N/A	N/A	N/A	3,000	8,000	8,000	8,200	7,106	6,800	15,500
Pumping Capacity	35,870	35,870	35,870	35,394	35,394	43,964	43,964	44,146	45,403	47,946
Million gallons pumped	131,000	160,000	131,000	130,000	N/A	N/A	140,100	330,369	355,294	140,100
<b>Transit:</b>										
Passengers	3,650,000	3,620,240	3,500,000	4,113,859	2,778,679	N/A	2,778,679	1,943,315	2,100,000	1,983,923

Table F-3

**Jefferson Parish, Louisiana**  
**Capital Asset Statistics By Function/Program**  
*(Unaudited)*  
**Last Ten Years**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Government:</b>										
Number of general government buildings	30	30	31	31	31	31	31	31	31	31
<b>Public safety:</b>										
Number of fire stations	60	60	60	60	60	60	60	60	60	60
Number of fire personnel and officers	232 *	239 *	241 *	247 *	250 *	236 *	250 *	250 *	250 *	250 *
Correction facilities	1	1	1	1	1	1	1	1	1	1
<b>Public Works :</b>										
Miles of Parish roads-centerline mileage	865	869	872	877	894	896	897	905	913	915
Number of street lights	30,872	31,236	31,276	32,417	33,542	33,638	33,963	34,311	34,797	34,247
Number of traffic signals	110	114	121	129	134	137	140	142	145	144
Number of traffic flashers	79	79	79	79	81	81	81	84	84	86
<b>Transit:</b>										
Buses	62	62	62	62	62	32	32	32	43	42
PARA Transit	19	19	19	19	19	14	14	14	16	16
<b>Culture and recreation:</b>										
Libraries	15	15	15	15	15	16	16	16	16	16
Parks and Playgrounds	48	51	51	51	51	51	53	53	53	58
Acreage	623.9	625.07	625.6	690.8	685.97	685.97	697.72	703.18	703.18	703.23
Fields baseball/soccer	109	109	112	112	112	112	112	112	112	112
Fields Football/Soccer	63	63	63	63	63	63	63	63	63	41
Community Centers	29	27	27	27	26	26	27	30	30	30
<b>Water Department:</b>										
Number of active accounts	140,008	140,928	141,708	142,563	143,567	143,377	144,485	145,477	145,603	145,319
Average daily production(MGD)	75.1	68.5	68	66.9	62.10	64.4	65.8	63.2	55.9	56
Miles of water lines	1,605	1,600	1,613	1,637	1,656	1,703	1,741	1,758	1,766	1,768
Number of hydrants	15,148	15,172	15,316	15,498	15,621	15,777	16,050	16,162	16,265	16,285
<b>Drainage:</b>										
Number of large pumping stations	19	19	19	19	19	21	22	22	22	22
Number of small pumping stations	29	29	29	29	29	28	28	28	28	28
<b>Education (Public Schools Only):</b>										
Number of schools	83	84	84	85	87	87	87	87	87	87
Number of classrooms	3,274	3,278	3,278	3,267	3,100	3,100	3,100	3,100	3,100	3,100
Number of teachers	3,467	3,457	3,400	3,414	3,508	3,476	3,476	3,551	3,589	3,407
Number of students	50,325	50,459	49,931	51,697	49,927	42,859	43,584	43,899	43,835	44,854

\* includes paid firemen of East Bank Consolidated Fire District only.



**JEFFERSON PARISH, LOUISIANA**

**REPORTS AND INFORMATION  
REQUIRED BY THE SINGLE AUDIT ACT AND  
*GOVERNMENT AUDITING STANDARDS***

**For The Year Ended December 31, 2009**

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***REPORT RELATING TO  
THE REPORTING ENTITY***

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*A JOINT VENTURE*

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

Members of the Parish Council  
Jefferson Parish, Louisiana

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana (the "Parish") as of and for the year ended December 31, 2009, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 16, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

***Internal Control over Financial Reporting***

In planning and performing our audit, we considered the Parish's *internal control over financial reporting* as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over financial reporting.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We

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

***Compliance and Other Matters***

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

We noted certain matters that we reported to management of the Parish in a separate letter dated June 16, 2010.

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

REBOWE & COMPANY, CPAs  
(A Professional Corporation)

*Rebowe & Company*

KUSHNER LAGRAIZE, L.L.C.

*Kushner LaGraize, L.L.C.*

VINCENT R. PROTTI, JR., L.L.C.

*Vincent R. Protti, Jr., L.L.C.*

Metairie, Louisiana  
June 16, 2010

***REPORT AND INFORMATION REQUIRED  
UNDER THE SINGLE AUDIT ACT***

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*A JOINT VENTURE*

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**REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND ON  
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 (the "Parish") with the types of compliance requirements described in the U.S. Office of Management and Budget Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the entity's management. Our responsibility is to express an opinion on the Parish'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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Parish's compliance with those requirements.

In our opinion, the Parish 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, 2009.

### ***Internal Control over Compliance***

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

### ***Schedule of Expenditures of Federal Awards***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish as of and for the year ended December 31, 2009, and have issued our report thereon dated June 16, 2010, which included a reference to the report of other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

REBOWE & COMPANY, CPAs  
(A Professional Corporation)

*Rebowe & Company*

KUSHNER LAGRAIZE, L.L.C.

*Kushner LaGraize, L.L.C.*

VINCENT R. PROTTI, JR., L.L.C.

*Vincent R. Protti, Jr., L.L.C.*

Metairie, Louisiana  
June 16, 2010

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2009**

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	ARRA FUNDS	FEDERAL EXPENDITURES
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
Passed through State Office of Elderly Affairs				
Retired Senior Volunteer Program	94.002	07SRWLA010		\$ 68,357
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<u>\$ 68,357</u>
<b>DEPARTMENT OF AGRICULTURE</b>				
Passed through State Department of Agriculture				
Channel Slope Repair	10.923	051-05-022K		\$ 134,286
Channel Slope Repair	10.923	68-7217		651,000
				<u>785,286</u>
Passed through State Department of Education:				
School Breakfast Program	10.553			28,024
National School Lunch Program	10.555			42,794
Child and Adult Care Food Program - Family Day Care	10.558	93-235		23,775
Child and Adult Care Food Program - Family Day Care	10.558	93-235		265,513
Child and Adult Care Food Program - Child Care Food Program	10.558	93-235		563,240
Child and Adult Care Food Program - Child Care Food Program	10.558	SP13119		255,125
Rivarde Equipment	10.579		Yes	7,058
				<u>1,185,529</u>
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>				<u>\$ 1,970,815</u>
<b>DEPARTMENT OF COMMERCE</b>				
Direct Programs:				
Techology & Business Park	11.300	08-01-03995		\$ 616,943
				<u>616,943</u>
Passed through State Department of Natural Resources				
Coastal Zone Management	11.419	2515-09-10		52,063
Coastal Zone Management	11.419	2515-10-10		19,480
				<u>71,543</u>
<b>TOTAL DEPARTMENT OF COMMERCE</b>				<u>\$ 688,486</u>
<b>DEPARTMENT OF ENERGY</b>				
Direct Programs:				
Recovery Act: Energy Efficiency & Conservation Block Grant	81.128	DE-EE0000733	Yes	\$ 89,330
<b>TOTAL DEPARTMENT OF ENERGY</b>				<u>\$ 89,330</u>

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (CONTINUED)**  
**For the Year Ended December 31, 2009**

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	ARRA FUNDS	FEDERAL EXPENDITURES
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Direct Programs:				
Katrina Recovery / Repairs	93.600	06CH5098/41	\$	14,695
Head Start	93.600	06CH5098/44		3,208,526
Head Start	93.600	06CH509843		2,767,459
Hurricane one-time funds	93.600	06WH0003/01		2,650,205
				<u>8,640,885</u>
Passed through State Department of Labor:				
Workforce Investment Act	93.558	474002266		73,059
Workforce Investment Act	93.558	TANF/STEP		60,838
Community Service Block Grant	93.569	2008P0001		84,794
Community Service Block Grant	93.569	2009P0001		1,133,494
				<u>1,352,185</u>
Passed through State Department of Public Safety and Corrections				
Title IV-E Foster Care Program	93.658	0301-LA-1401		167,848
				<u>167,848</u>
Passed through State of Louisiana Department Housing Finance Agency				
Weatherization Assistance for Low income Persons	81.042	DE/EE 0000201		245,324
Weatherization Assistance for Low income Persons	81.042	LHFA/WAP CF-1		15
Weatherization Assistance for Low income Persons	81.042	LHFA/WAP CF-1		197,870
Weatherization Assistance for Low income Persons	93.568	2009G992201		40,369
Low-Income Home Energy Assistance	93.568	2010G992201		128,471
Low-Income Home Energy Assistance	93.568	G-0601LALIEA		38,732
Low-Income Home Energy Assistance	93.568	G-09B1LALIEA		5,094,147
				<u>5,744,928</u>
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<u><u>\$ 15,905,846</u></u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
Passed through State Department of Public Safety and Corrections				
Public Safety Interoperable Communications Grant	11.555	2007-GS-H7-0014	\$	459,196
State Homeland Security Program	97.067	2006-GE-T6-0069		11,374
Urban Area Security Initiative	97.067	2007-GE-T7-0019		896,618
State Homeland Security Program	97.067	2007-GE-T7-0019		849
State Homeland Security Program	97.067	2008 GE T8 0013		398,319
Emergency Management Performance Grant	97.067	2009 ET-E9-0004		53,554
Metropolitan Medical Response System	97.071	2005-GE-T5-0004		79,241
Metropolitan Medical Response System	97.071	2006-GE-T6-0069		226,404
Metropolitan Medical Response System	97.071	2007-GE-T7-0019		167,670
Transit Security	97.075	2006-RL-T6-0012		29,602
Transit Security	97.075	2008-RL-T8-0007		188,403
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>				<u><u>\$ 2,511,230</u></u>

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (CONTINUED)**  
**For the Year Ended December 31, 2009**

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	ARRA FUNDS	FEDERAL EXPENDITURES
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>Direct Programs:</b>				
Community Development Block Grant	14.218	B03-UC-22-0001		\$ 22,136
Community Development Block Grant	14.218	B04-UC-22-0001		56,271
Community Development Block Grant	14.218	B05-UC-22-0001		89,890
Community Development Block Grant	14.218	B06-UC-22-0001		313,192
Community Development Block Grant	14.218	B07-UC-22-0001		569,104
Community Development Block Grant	14.218	B08-UC-22-0011		1,883,259
Community Development Block Grant	14.218	B09-UC-22-0001		103,335
Emergency Shelter Grant	14.231	S08-UC-22-0001		153,927
Shelter Plus Care	(2) 14.238	LA48C003029		648
Shelter Plus Care	(2) 14.238	LA48C603040		9,530
Shelter Plus Care	(2) 14.238	LA48C703042		176,370
Shelter Plus Care	(2) 14.238	LA85C6H030801		4,676
HOME Program	14.239	M00-DC-22-0207		194,117
HOME Program	14.239	M01-DC-22-0207		311,197
HOME Program	14.239	M02-DC-22-0207		304,726
HOME Program	14.239	M03-DC-22-0207		137,430
HOME Program	14.239	M04-DC-22-0207		608,138
HOME Program	14.239	M05-DC-22-0207		167,280
HOME Program	14.239	M06-DC-22-0207		400,490
HOME Program	14.239	M07-DC-22-0207		33,040
HOME Program	14.239	M08-DC-22-0207		586,689
HOME Program	14.239	M97-DC-22-0207		124,323
HOME Program	14.239	M98-DC-22-0207		12,856
HOME Program	14.239	M99-DC-22-0207		61,565
				<u>6,324,189</u>
<b>Passed through State Department of Social Services</b>				
Emergency Shelter Grant	14.231	370-2033		8,986
Emergency Shelter Grant	14.231	370-2033		74,727
				<u>83,713</u>
<b>Passed through State Dept of Social Services</b>				
Homeless Prevention \$ Rapid Re-Housing Program	14.257	685493	Yes	11,238
				<u>11,238</u>
<b>Passed through State Office of Community Development</b>				
CDBG - Disaster Recovery Program	14.254	664502		101,515
				<u>101,515</u>
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<u><u>\$ 6,520,655</u></u>
<b>DEPARTMENT OF JUSTICE</b>				
<b>Passed through State Commission on Law Enforcement</b>				
Byrne Formula Grant Program - Assessment center	16.523	A07-8-018	\$	31,655

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (CONTINUED)**  
For the Year Ended December 31, 2009

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	ARRA FUNDS	FEDERAL EXPENDITURES
<b>DEPARTMENT OF JUSTICE - CONTINUED</b>				
Passed through State Commission on Law Enforcement - Continued:				
Byrne Formula Grant Program - DMC Coordinator	16.540	J06-7-001	\$	2,294
Byrne Formula Grant Program - Resource Center	16.579	J07-7-003		1,012
Byrne Formula Grant Program - Family Strengthening	16.579	W04-7-003		18,835
Criminal Justice Infrastructure Recovery	16.579	Y06-8-011		5,595
Byrne Formula Grant Program - Grant Support	16.582	C06-7-ADM		<u>10,000</u>
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>\$</b>	<b><u>69,391</u></b>
<b>DEPARTMENT OF LABOR</b>				
Passed through State Department of Labor:				
	17.245	TA-15909-07-55-A-22	\$	43,848
Workforce Investment Act	(1) 17.258	AA16031-07-55-A-22		325,604
Workforce Investment Act	(1) 17.258	AA-17124-08-55-A-22		1,382,050
American Recovery and Reinvestment Act	(1) 17.258	AA-17124-08-55-A-22	Yes	280,752
Workforce Investment Act	(1) 17.259	AA16031-07-55-A-22		509,749
Workforce Investment Act	(1) 17.259	AA-17124-08-55-A-22		1,002,543
American Recovery and Reinvestment Act	(1) 17.259	AA-17124-08-55-A-22	Yes	1,075,471
Workforce Investment Act	(1) 17.259	AA186430955		42,400
American Recovery and Reinvestment Act	(1) 17.260	AA-17124-08-55-A-22	Yes	195,309
Workforce Investment Act	(1) 17.260	AA186430955		88,385
Workforce Investment Act	(1) 17.260	EM-15067-05-60		<u>1,608,353</u>
<b>TOTAL DEPARTMENT OF LABOR</b>			<b>\$</b>	<b><u>6,554,464</u></b>
<b>DEPARTMENT OF TRANSPORTATION</b>				
Direct Programs:				
Federal Transit Formula Grant	20.507	LA 90-X335	\$	3,370,456
Federal Transit Formula Grant	20.507	LA-03-0100		696
Federal Transit Formula Grant	20.507	LA-04-0014		35,836
Federal Transit Formula Grant	20.507	LA-37-X022		278,700
Federal Transit Formula Grant	20.507	LA-48-X010		121
Federal Transit Formula Grant	20.507	LA-90-X245		733
Federal Transit Formula Grant	20.507	LA-90-X278		42,996
Federal Transit Formula Grant	20.507	LA-90-X288		371,417
Federal Transit Formula Grant	20.507	LA-90-X309		230,268
Federal Transit Formula Grant	20.507	LA-90-X323		<u>1,216,135</u>
				<u>5,547,358</u>
Passed through State Department of Highways:				
Highway Planning and Construction	20.205	ER-ERE1(116)		385,736
Federal Aid Urban Study Phase II	(2) 20.505	LA 742-26-0054		688,488
Federal Aid Urban Study Phase II	(2) 20.505	LA 742-26-0056		671,406
Federal Aid Urban Study Phase II	(2) 20.505	LA 742-26-0058		7,448
Federal Aid Urban Study Phase II	(2) 20.505	LA 744-26-0026		6,271

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (CONTINUED)**  
For the Year Ended December 31, 2009

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	ARRA FUNDS	FEDERAL EXPENDITURES
<b>DEPARTMENT OF TRANSPORTATION - CONTINUED</b>				
Passed through State Department of Highways - Continued:				
Federal Aid Urban Study Phase II	(2) 20.505	STP-2601 (511)		\$ 6,097,761
Federal Aid Urban Study Phase II	(2) 20.505	STP-2602(502)		2,465
Federal Aid Urban Study Phase II	(2) 20.505	STP-6130(008)		165,615
Federal Aid Urban Study Phase II	(2) 20.505	WB2002-5D		5,279
				<u>8,030,469</u>
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>				<u><u>\$ 13,577,827</u></u>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
Direct Programs:				
JP Petroleum Brownfields Assessment	66.818	BF-00F00301-0		\$ 496
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>				<u><u>\$ 496</u></u>
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				
Passed through Local United Way:				
Emergency Food & Shelter Program	97.024	363400-003		\$ 55,073
				<u>55,073</u>
Passed through State Department of Military Affairs				
Disaster Relief	(1) 97.036	FEMA-1603-DR-LA		9,393,072
Statewide Generator Program	97.039	FEMA 1603 DR LA 0079		104,473
Hazard Mitigation Assistance	97.039	HMGP 1603C-0051-0013		115,998
Severe Repetitive Loss Program	97.039	SRL-PJ-06-LA-2009-003		21,575
Severe Repetitive Loss Program	97.039	SRL-PJ-06-LA-2009-004		46,844
Severe Repetitive Loss Program	97.039	SRL-PJ-06-LA-2009-005		75,097
Severe Repetitive Loss Program	97.110	SRL PJ-06-LA-2008-005		742,703
Severe Repetitive Loss Program	97.110	SRL PJ-06-LA-2008-006		85,307
Severe Repetitive Loss Program	97.110	SRL PJ-06-LA-2008-007		303,823
Severe Repetitive Loss Program	97.110	SRL PJ-06-LA-2008-008		626,751
				<u>11,515,643</u>
Passed through State Department of Public Safety and Corrections				
Flood Mitigation Assistance	97.029	FEMA 06-053-0001		267,325
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0003		22,425
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0006		1,850,222
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0007		522,931
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0001		1,355,198
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0002		1,690,190
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0004		938,624
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0006		1,146,596
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0007		1,256,001
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0008		899,569

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (CONTINUED)**  
**For the Year Ended December 31, 2009**

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	ARRA FUNDS	FEDERAL EXPENDITURES
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY - CONTINUED</b>				
Passed through State Department of Public Safety and Corrections - Continued				
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0009		\$ 1,265,699
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0012		24,567
Citizen Corp	97.067	2007-GE-T7-0019		<u>21,205</u>
				<u>11,260,552</u>
<b>TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				<b><u>\$ 22,831,268</u></b>
<b>TOTAL FEDERAL ASSISTANCE</b>				<b><u>\$ 70,788,165</u></b>

- (1) This program is considered a "major" program under OMB Circular A-133.  
(2) This program is excluded from coverage under OMB Circular A-133.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2009**

A) General: The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of Jefferson Parish. The Parish's reporting entity is defined in Note A1 to the general-purpose financial statements for the year ended December 31, 2009. All federal awards received directly from the federal agencies are included on the schedule as well as federal awards passed through other government agencies.

B) Basis of Accounting: The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note A3 to the Parish's general-purpose financial statements for the year ended December 31, 2009. Commodities received, which are non-cash revenue, are valued at prices provided by the U.S. Department of Agriculture.

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2009**

**A. SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements of Jefferson Parish, Louisiana.
2. No significant deficiencies in internal control over financial reporting are reported in the *Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Parish which would be required to be reported in the *Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditors' report on compliance for the major federal award programs administered by Jefferson Parish, Louisiana, expresses an unqualified opinion.
6. There were no findings required to be reported under Section .510(a) of OMB Circular A-133.
7. A management letter was issued for the year ended December 31, 2009.
8. The following programs were tested as major programs:

	<u>CFDA No.</u>
a. Department of Labor – Workforce Investment Act	17.258, 17.259, 17.260
b. Department of Homeland Security – Disaster Relief	97.036
9. The threshold for distinguishing Type A and Type B programs was \$1,888,566.
10. Jefferson Parish, Louisiana was a low risk auditee under the provisions of Section .530 of OMB Circular A-133.

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**For the Year Ended December 31, 2009**

**B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS**

None.

**C. FINDINGS AND QUESTIONED COSTS RELATED TO MAJOR FEDERAL  
AWARD PROGRAMS**

None.

**JEFFERSON PARISH, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2009**

**SECTION I – FINDINGS RELATED TO THE FINANCIAL STATEMENTS**

Budget Variance	Resolved
Energy Efficiency Contract	Resolved
Notification to the Legislative Auditor	Resolved

**SECTION II – FINDINGS AND QUESTIONED COSTS RELATED TO MAJOR FEDERAL AWARD PROGRAMS**

None.

**SECTION III – MANAGEMENT LETTER**

Related Party Acknowledgement Letters	Resolved
Red Flags Rules	Resolved
Long-Term Financial Planning and Budgeting	Resolved
Tax Increase Prevention and Reconciliation Act of 2005	Resolved
Purchasing Manual	Resolved
Purchasing Monitoring	Resolved
Safeguarding of Parish Assets	Resolved

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Year Ended December 31, 2009**

There were no findings for the year ended December 31, 2009. Therefore, a corrective action plan is not required.

**JEFFERSON PARISH, LOUISIANA**

**Memorandum of Advisory Comments**

**December 31, 2009**

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**INTERNAL CONTROL  
AND RELATED MATTERS**

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***A JOINT VENTURE***

Members of the Parish Council  
Jefferson Parish, Louisiana

We have audited the basic financial statements of Jefferson Parish, Louisiana (the "Parish"), as of and for the year ended December 31, 2009, and have issued our report thereon dated June 16, 2010. As part of our audit, we considered the Parish's internal control in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on internal control.

Our consideration of the internal control has been reported on in a separately issued report entitled "*Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*"

This memorandum summarizes various other matters which have come to our attention. While not involving internal control deficiencies, these matters do present opportunities for strengthening the internal control and improving the operating efficiency of the Parish.

It should be noted that these comments relate only to those funds which make up the "primary government". Comments relating the Pension Trust Fund and the discretely presented component units are not included here, but are included in the reports of the other auditors.

We have discussed our comments and recommendations with various administrative personnel and the Parish has completed a corrective action plan. We will be pleased to discuss our comments and recommendations with you in further detail at your convenience, perform any additional study of these matters, or assist you in implementing our recommendations.

REBOWE & COMPANY, CPAs  
(A Professional Corporation)

*Rebowe & Company*

KUSHNER LAGRAIZE, L.L.C.

*Kushner LaGraize, L.L.C.*

VINCENT R. PROTTI, JR., L.L.C.

*Vincent R. Protti, Jr., L.L.C.*

Metairie, Louisiana  
June 16, 2010

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND RECOMMENDATIONS**  
**For the Year Ended December 31, 2009**

**09-01 Comment**

The local media reported on instances of possible payroll irregularities within the Parish Attorney's Office. The possible irregularities involved several employees who apparently did not possess the job qualifications for which they were supposedly employed. We were unable to verify the factual basis of the allegations, that is, whether these people had actually performed the job duties for which they had been paid. The Parish Attorney resigned subsequent to these allegations becoming public. The Federal Department of Justice and the Louisiana Legislative Auditor's Office are currently investigating the matter and neither agency has discussed the matter with us or made any further details or findings public. Additionally, because of the ongoing investigations, the Parish is unable to give us any further details concerning the matter. The amounts involved are immaterial to the Parish's financial statements.

**Recommendation**

We recommend that the Parish continue to develop policies and procedures to ensure that employees meet the qualifications for the positions they hold and that they perform the actual duties for which they are paid.

**Management's Response**

See Management's Corrective Action Plan.

**09-02 Comment**

The economy of Southeastern Louisiana is beginning to feel the effects of the national recession. The economic slowdown is coinciding with a decrease in hurricane rebuilding efforts in the area. As a result, local governments in the region are seeing a decline in revenues, particularly sales tax revenues. In addition, the economic effects on the Parish of the recent Gulf of Mexico oil spill are not known at this time. Jefferson Parish officials are fully aware of these trends and have discussed with us the measures they are taking to deal with the declining revenues, including implementing a freeze on new hiring, and closely monitoring and reducing expenditures where possible.

**Recommendation**

We recommend that the Parish continue these efforts and remain cognizant of the possibility that the decline in sales tax revenues, as well as other revenue sources, may continue, and mitigate these effects by continuing to maintain spending contingency plans, exploring additional revenue sources and reducing expenditures.

**Management's Response**

See Management's Corrective Action Plan.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND RECOMMENDATIONS - CONTINUED**  
**For the Year Ended December 31, 2009**

**09-03 Comment**

We noted that the Louisiana Legislative Auditor issued a Compliance Audit report on August 12, 2009 to the Jefferson Parish Council. The audit reported that the East Bank Consolidated Fire Department maintained a bank savings account named "Jefferson Parish Fire", which was not included in the Jefferson Parish (the "Parish") budget or financial statements and thus not subjected to internal controls related to cash collections, the Parish's annual financial audit, nor to public scrutiny or local and state laws. The amount of funds involved was not material to the Parish's financial statements.

**Recommendation**

Should the Fire Department or other Parish departments continue to accept donations for Parish operational purposes, Parish management should establish policies and procedures to ensure public cash accounts are included in the Parish's budget and financial statements; ensure that all cash transactions comply with State law; and ensure that all cash transactions are handled within guidelines of the Parish's policies and procedures to include adequately recording all funds collected, reconciling the daily deposit to the total receipts on a regular basis, implementing written policies and procedures relating to the collection, deposit, and recordation of receipts and maintain adequate records.

**Management's Response**

See Management's Corrective Action Plan.

**09-04 Comment**

In 2009, the local newspaper reported that during his term, the former Chief Administrative Officer (CAO) of Jefferson Parish owned an insurance company which allegedly did business with various governmental entities associated with Jefferson Parish and Parish vendors. In November 2009, the CAO announced his retirement. Currently, the Louisiana Legislative Auditor's Office and other regulatory and law enforcement agencies are investigating these allegations.

**Recommendation**

We recommend that Parish management continue their efforts in assisting the Louisiana Legislative Auditor and other regulatory and law enforcement agencies with their investigations. To further mitigate this type of potential conflict of interest, we recommend that Parish management implement guidelines to require full disclosure by all Parish personnel who may have conflicts of interest with governmental entities of the Parish.

**Management's Response**

See Management's Corrective Action Plan.



STEVE J. THERIOT  
PARISH PRESIDENT

**JEFFERSON PARISH  
LOUISIANA**  
FINANCE DEPARTMENT

**Our Mission Is:**  
"Provide the services,  
leadership, and vision to  
improve the quality of life  
in Jefferson Parish."

GWEN L. BOLOTTE, CPA  
FINANCE DIRECTOR

**CORRECTIVE ACTION PLAN  
MEMORANDUM OF ADVISORY COMMENTS**  
For the Year Ended December 31, 2009

**Louisiana State Legislative Auditor**

Jefferson Parish, Louisiana respectfully submits the following corrective action plan for the advisory comments for the year ended December 31, 2009.

Independent Public Accounting Firm  
The Joint Venture of Rebowe & Company, CPA's and Kushner LaGraize LLC, and  
Vincent R. Protti Jr., LLC  
3330 West Esplanade Avenue Suite 100  
Metairie, Louisiana 70002

Audit period: January 1, 2009—December 31, 2009

**GENERAL COMMENTS**

**Comment 09 - 01**

The local media reported on instances of possible payroll irregularities within the Parish Attorney's Office. The possible irregularities involved several employees who apparently did not possess the job qualifications for which they were supposedly employed. We were unable to verify the factual basis of the allegations, that is, whether these people had actually performed the job duties for which they had been paid. The Parish Attorney resigned subsequent to these allegations becoming public. The Federal Department of Justice and the Louisiana Legislative Auditor's Office are currently investigating the matter and neither agency has discussed the matter with us or made any further details or findings public. Additionally, because of the ongoing investigations, the Parish is unable to give us any further details concerning the matter. The amounts involved are immaterial to the Parish's financial statements.

### **Recommendation**

We recommend that the Parish continue to develop policies and procedures to ensure that employees meet the qualifications for the positions they hold and that they perform the actual duties for which they are paid.

### **Management's Corrective Action Plan**

The requisite policies and procedures are in place to insure that employees meet the qualifications for the positions they hold and that they perform the actual duties for which they are paid.

### **Comment 09 - 02**

The economy of Southeastern Louisiana is beginning to feel the effects of the national recession. The economic slowdown is coinciding with a decrease in hurricane rebuilding efforts in the area. As a result, local governments in the region are seeing a decline in revenues, particularly sales tax revenues. In addition, the economic effects on the Parish of the recent Gulf of Mexico oil spill are not known at this time. Jefferson Parish officials are fully aware of these trends and have discussed with us the measures they are taking to deal with the declining revenues, including implementing a freeze on new hiring, and closely monitoring and reducing expenditures where possible.

### **Recommendation**

We recommend that the Parish continue these efforts and remain cognizant of the possibility that the decline in sales tax revenues, as well as other revenue sources, may continue, and mitigate these effects by continuing to maintain spending contingency plans, exploring additional revenue sources and reducing expenditures.

### **Management's Corrective Action Plan**

As stated in the comment above, management is fully aware of these trends and has taken measures to deal with the declining revenues. In April of 2010 a hiring freeze was put in place for positions not considered to be vital. Expenditures are being monitored closely and opportunities to mitigate the effect of the economy are continually explored.

### **Comment 09-03**

We noted that the Louisiana Legislative Auditor issued a Compliance Audit report on August 12, 2009 to the Jefferson Parish Council. The audit reported that the East Bank Consolidated Fire Department maintained a bank savings account named "Jefferson Parish Fire", which was not included in the Jefferson Parish (the "Parish") budget or financial statements and thus not subjected to internal controls related to cash collections, the Parish's annual financial audit, nor to public scrutiny or local and state laws. The amount of funds involved was not material to the Parish's financial statements.

### **Recommendation**

Should the Fire Department or other Parish departments continue to accept donations for Parish operational purposes, Parish management should establish policies and procedures to ensure public cash accounts are included in the Parish's budget and financial statements; ensure that all cash transactions comply with State law; and ensure that all cash transactions are handled within guidelines of the Parish's policies and procedures to include adequately recording all funds collected, reconciling the daily deposit to the total receipts on a regular basis, implementing written policies and procedures relating to the collection, deposit, and recordation of receipts and maintain adequate records.

### **Management's Corrective Action Plan**

Management's written response can be found in the Legislative Auditor's report issued August 12, 2009. In summary, the Parish concurred with the findings in the draft report with respect to collection and sale of memorial bells at fire stations by on-duty personnel who failed to utilize the Parish's written cash handling procedure. It is important to note that, although the Parish had proper controls in place for handling cash, the leadership of the East Bank Consolidated Fire Department in place at the time failed to follow these documented procedures and guidelines. Moreover, in the event the East Bank Consolidated Fire Department elects to participate in the future sale of items, such as memorial bells, the Parish Auditor has provided a detailed process for conducting such a program in accordance with generally accepted accounting principles.

### **Comment 09 - 04**

In 2009, the local newspaper reported that during his term, the former Chief Administrative Officer (CAO) of Jefferson Parish owned an insurance company which allegedly did business with various governmental entities associated with Jefferson Parish and Parish vendors. In November 2009, the CAO announced his retirement. Currently, the Louisiana Legislative Auditor's Office and other regulatory and law enforcement agencies are investigating these allegations.

### **Recommendation**

We recommend that Parish management continue their efforts in assisting the Louisiana Legislative Auditor and other regulatory and law enforcement agencies with their investigations. To further mitigate this type of potential conflict of interest, we recommend that Parish management implement guidelines to require full disclosure by all Parish personnel who may have conflicts of interest with governmental entities of the Parish.

### **Management's Corrective Action Plan**

Management will continue assisting the Legislative Auditor and other regulatory agencies with their investigations and is in the process of implementing a comprehensive financial disclosure policy for all elected and executive pay plan employees.