

Annual Comprehensive Financial Report for the year ended December 31, 2023





JEFFERSON PARISH, LOUISIANA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
Year Ended December 31, 2023

Prepared By:

DEPARTMENT OF FINANCE

JEFFERSON PARISH, LOUISIANA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023

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Introductory







JEFFERSON PARISH

DEPARTMENT OF FINANCE

CYNTHIA LEE SHENG
PARISH PRESIDENT

VICTOR J. LAROCCA III
INTERIM DIRECTOR

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

State law requires that all local governments in Louisiana publish its audited financial statements within six months of the close of each fiscal year in conformity with generally accepted accounting principles ("GAAP"). The Office of the Louisiana Legislative Auditor granted Jefferson Parish extensions in accordance with the Louisiana Governmental Audit Guide, Section 500-1210. Pursuant to those provisions, we hereby issue the Annual Comprehensive Financial Report of Jefferson Parish, Louisiana for the year ended December 31, 2023, 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 Administration. We believe the data, as presented, is accurate in all material respects and 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, EisnerAmper LLP, have audited the accompanying financial statements and issued unmodified (or "clean") opinions that the financial statements for the year ended December 31, 2023, of Jefferson Parish, Louisiana, are fairly presented in conformity with GAAP. The independent auditors' 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 deemed major programs for conformance with the provisions of the Single Audit Act and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit is provided in a separate report which include comments and recommendations on compliance or internal controls over compliance relative to the major federal programs audited. These recommendations will be evaluated by the Parish's Administration and will be implemented, as applicable, to improve compliance and internal controls over compliance on the federal programs.

Management's Discussion and Analysis ("MD&A") immediately follows the independent auditors' 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.

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PROFILE OF THE PARISH OF JEFFERSON

Jefferson Parish, Louisiana was established in 1825 and was named in honor of President 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 Gretna, where it remains to this day.

The Parish straddles the Mississippi River and encompasses some 359 square miles of land from Lake Pontchartrain on the north to the Gulf of Mexico on the south.

Future job growth in Jefferson Parish is expected to be concentrated heavily in the construction and service industries, especially in professional services such as law, medicine, accounting engineering, information technology, and financial services.

Jefferson Parish offers some of the finest medical care in the nation with world-renowned institutions staffed by pioneering physicians which provides a full range of services including acute care as well as specialized services. Jefferson Parish Hospital Service District No. 1 ("District") d/b/a, West Jefferson Medical Center executed a forty-five year Master Hospital Lease with LCMC, effective October 1, 2015, for the lease of the West Jefferson Medical Center and all other real property owned by the District that is used in connection with the business, control and operations of the facilities. The 2023 financial activities of Hospital Service District No. 1 are contained in the accompanying financial statements.

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 and the water rates in Jefferson Parish continue to be 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, 2002, 2011, and 2014. Pursuant to Home Rule Charter, Section 6.08, which provides for the automatic review of the Charter at least once every ten years through appointment of a Charter Advisory Committee, the Council appointed a Charter Advisory Committee which conducted public meetings throughout 2021. The Charter Advisory Committee has submitted its Report of Recommendations for Charter Amendments to the Council and those Recommendations are available on the Jefferson Parish website. The Parish operates under a president-council form of government with seven Councilmembers and a Parish President who are each elected for four-year, concurrent terms.

The Parish President is the Chief Administrative Officer of the Parish. The Parish President is responsible to the Parish Council for carrying out policies adopted by the Council, and is the supervisor of all Parish departments and offices. The Parish President has the power to appoint and remove, subject to the provisions of the Charter, all administrative officers and employees responsible to the Parish President. The Parish President submits the Parish budget to the Council for approval at least sixty days before the end of the calendar year.

The Parish Council is the legislative body of the Parish and may adopt such ordinances and resolutions as may be needed to function. The Council consists of two Councilmembers-At-Large who are elected parish-wide and five Councilmembers elected in geographic districts of the Parish. The Council elects one at-large member to be designated Council Chair and another councilmember to serve as Vice-Chair. The present Council was inaugurated in January 2024 and will serve for 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 GAAP, the financial statements of the reporting entity present the primary government (the Parish) and its component units. Component units are defined as legally separate organizations for which the Parish Council is financially accountable, and 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 Board, Sheriff, District Attorney, Clerk of Court, Assessor, and Coroner. Each of these Districts are legally separate from the Parish and are 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 operations of these entities. Those officials prepare their own budgets, designate their own management teams, and levy their own taxes or fees. While some financial burdens are placed upon the Parish by these Districts, their financial statements are not included here.

There are six municipalities located within Jefferson Parish with varying degrees of dependence upon 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 their officials, and their citizens are eligible to run for election to Jefferson Parish offices.

YEAR IN REVIEW, STRATEGIC GOALS AND PRIORITIES

The following strategic goals and priorities provide a framework for the public and the Parish to provide a link between its long-term financial plans, its budget and its funding priorities:

- Providing efficient and effective government including developing and supporting E-Government services and operations to bring the provision of those services and operations to the "Next Level" in offering new, innovative services and ideas. Our organizational chart has been reconfigured into governmental services "Clusters" to assemble the best management team to implement "Next Level" initiatives.
- Improving customer service and citizen accessibility to their government.
- Employing, developing, and nurturing a diverse workforce capable of responding to the changing needs of the citizens and the workplace.
- Implementing innovation and creativity in providing public service also requires an effective government organization which must strategically evolve to meet continuing economic, social and institutional challenges, including pandemics such as COVID-19 and named Hurricanes such as Cristobal, Delta, Laura, Sally, and Zeta in 2020 and Ida in 2021. We welcome the developing demands and expectations of the public with creative strategic thinking, innovation, cutting edge technology and more efficient processes.
- Promoting fiscal accountability and responsibility in all departments through the preparation of, and adherence to, budgets and financial reports that comply with the best recognized principles of governmental finance.
- Maintaining our excellent bond ratings with rating agencies to allow for the issuance of the lowest cost debt for capital improvement programs.
- Refinancing debt at lower interest rates to provide lower debt service requirements and increased funds for additional capital improvement projects.
- Continuing to maintain adequate fund balance reserves.
- Continuing innovative "Next Level" business and strategic economic growth and development.

Noted below are 38 "Next Level" initiatives, accomplishments and strategic goals started, completed or ongoing during 2023 in support and furtherance of the strategic priorities, strategic goals, and ongoing long-term financial plans:

- 1) Water and Sewer Improvements. Continued Implementation of the three-pronged Water and Sewer Systems improvement plan, with forward looking technologically sophisticated vision, to comprehensively upgrade and modernize the Sewer and Water Systems of Jefferson Parish. The third prong, the issuance of bonded indebtedness was completed in 2022. (See C below, Incurred Debt). The comprehensive upgrade, and modernization plan include, and is not limited to:
 - a. \$137 million for a new East Bank Water Treatment Plant is currently under designed and is anticipated to go out for competitive bid with construction estimated to begin in late 2026;

- b. \$116 million for an Automated Water Meter Reading Program to eliminate the need for manual reading and to provide customers with accurate billing, allowing them to manage usage in real time with implementation scheduled for 2025-2028;
- c. \$9 million for the rehabilitation of 11 Water Towers with completion anticipated by the end of 2025;
- d. Water Line replacement projects throughout Jefferson Parish to replace outdated water infrastructure with \$215 million in design and construction costs during 2022-2030 and an additional \$575 million for ongoing design and construction from 2027 through 2041. The Water Department currently responds to 350 waterline breaks per week. Three projects are scheduled to go out for competitive bid by the end of 2025, with 70 projects that are currently being designed;
- e. \$7 million for the East Bank Mississippi River Water Intake Facility Rehabilitation project completed in 2022. Phase II of the project, the levee station intake, is currently under design;
- f. \$5 million for a state-of-the-art New Water Testing Lab which was bid in 2022 with construction completed in 2025;
- g. \$1.5 million for the West Bank Treatment Plant Backup Generator Replacement which is currently under construction;
- h. \$1.5 million for the Lafourche to Grand Isle Pump Station Emergency Connection completed in 2022 to provide Grand Isle with an alternative source of water during emergencies;
- i. \$4.2 million for the Grand Isle Chenier Pump Station which was bid in 2022, with construction in 2023, to secure the ability to distribute water across Grand Isle. Construction of this project is now complete;
- j. \$39 million in replacement of 13 lift stations and the rehabilitation of 23 lift stations;
- k. \$20.5 million in design and construction of 26 lift station back-up generators, from 2022 through 2027 with all stations equipped with SCADA equipment so that remote monitoring can advise our personnel when there is a problem with a station prior to overflow. Six back-up generators are installed and in service, two are under construction and 18 are in the design phase;
- l. \$8 million for the Treatment Plant New Safehouse and Headworks project in Marrero which has been completed and is in operations;
- m. \$10 million for a new Rosethorne Treatment Plant in Jean Lafitte, completed in 2024; and,
- n. Sewer Line Replacement and Lift Station Upgrades throughout Jefferson Parish including \$224 million in design and construction from 2022 through 2031 and an additional \$576 million for the ongoing design and construction from 2028 to 2041.

Water System

The Jefferson Parish Water System consists of two water treatment plants, 1,787 miles of pipe, 23,732 valves, 8 towers, and 18,000 hydrants. The East Bank production capacity is 87 million gallons per day. The West Bank production capacity is 61 million gallons per day. The Jefferson Parish Water Department continued its partnership with Money Gram and Check Free to provide more than 100 collection locations throughout Jefferson Parish for residents to pay water and utility bills at their convenience. We have also partnered with Paystar to update the way we coordinate payments not only on the utility side but across all departments (including library fees, rental costs, recreation programming and registration fees, and more).

Sewer System

The Jefferson Parish Sewer System consists of five major treatment plants with a combined design capacity to treat approximately 50 million gallons of wastewater daily. The collection system consists of over 500 lift stations, each having 2-7 pumps, over 1300 miles of gravity pipe and about 100 miles of force main pipe conveying wastewater from homes and businesses to the treatment plants. The system also includes over 21,000 manholes.

The Three-Pronged Water and Sewer Systems Improvement Plan:

The Plan provides in excess of \$1.1 billion and \$1.3 billion in capital funding, for the Waterworks and Sewer Systems, respectively, for the twenty-year period, 2022 through 2041;

A. Millage

On March 20, 2021, the voters of Jefferson Parish approved the following two millages and dedications as follows:

- i. Consolidated Waterworks District No. 2 of Jefferson Parish for the purpose of acquiring, constructing, improving, maintaining and/or operating Waterworks facilities within the District. Presently levied at 3.33 mill with voter approval in an amount not to exceed 5.0 mill effective 2025.
- ii. Consolidated Sewerage District No. 1 of Jefferson Parish for the purposes of acquiring, constructing, improving, maintaining and/or operating sewerage facilities within the District. Presently levied at 3.36 mill with voter approval in an amount not to exceed 5.0 mill effective 2025.

B. User Rates

WATER

The Council of Jefferson Parish, the Governing Authority, on September 15, 2021 adopted Ordinance No. 26298 which provides, in pertinent part, the following twenty-year, through 2041, Waterworks rate schedule including Consumer Price Index adjustments, which in fact has been implemented as adopted:

- i. On January 1, 2022, and on each anniversary thereafter, through January 1, 2031, inclusive, the billing cycle base consumption charges in effect as of December 31 of the preceding year shall be increased by one dollar and eighty-eight cents (\$1.88) for customers billed in two (2) month cycles, and ninety-four cents (\$0.94) for customers billed monthly. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by sixty-six cents (\$0.66).
- ii. On January 1, 2032, and on each anniversary thereafter, through January 1, 2041, inclusive, the billing cycle base consumption charges in effect as of December 31 of the preceding year shall be increased by sixty-two cents (\$0.62) for customers billed in two (2) month cycles, and thirty-one cents (\$0.31) for customers billed monthly. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by twenty-two cents (\$0.22).
- iii. Consumption charges and service charges are adjusted annually every January 1 based on the percentage change in the Consumer Price Index.

SEWER

The Council of Jefferson Parish, the Governing Authority, also on September 15, 2021 adopted Ordinance No. 26299 which provides, in pertinent part, the following twenty-year, through 2041, Sewer rate schedule including Consumer Price Index adjustments:

- i. On January 1, 2022, and on each anniversary thereafter, through January 1, 2031, inclusive, the billing cycle base charges in effect as of December 31 of the preceding year shall be increased by one dollar and eighty-six (\$1.86) for residential customers, and ninety-three cents (\$0.93) for commercial customers. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by one dollar and thirty-five cents (\$1.35).
- ii. On January 1, 2032, and on each anniversary thereafter, through January 1, 2041, inclusive, the billing cycle base charges in effect as of December 31 of the preceding year shall be increased by ninety-two cents (\$0.92) for residential customers, and forty six cents (\$0.46) for commercial customers. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by sixty-eight cents (\$0.68).
- iii. Sewerage usage fees are adjusted annually every January 1 based on the percentage change in the Consumer Price Index.

C. Incurred Debt

On December 8, 2021 the Council of Jefferson Parish adopted Ordinance No. 25783 authorizing the issuance of Consolidated Waterworks District No. 2, Revenue and Refunding Bonds, Series No. 2022, and Ordinance No. 25784 authorizing the issuance of Consolidated Sewerage Bonds, Series No. 2022. The bonds securing the authorized debt were issued March 2022. The Project funds generated are \$198 million for the Consolidated Waterworks District No. 2, and \$105 million for Consolidated Sewerage District No. 1.

- 2) Recreation Reimagined. This initiative is an innovative forward looking "Next Level" plan with a goal of increasing youth sports participation and enhancing community utilization of the facilities. Through extensive research into local, regional, and national trends in public recreation, and analysis of past playground utilization, Jefferson Parish Recreation Department (JPRD) presented innovative concepts at public forums across six Jefferson Parish playgrounds designed to solicit feedback and reengage the public. Steering Committees at the six playgrounds were assembled. Through eleven months and over 200 hours of meetings, events, and public outreach, the Steering Committees navigated through the challenges of sustaining community engagement at playgrounds where demographics have significantly shifted. The JPRD issued its Spring 2024 JPRD Report, which provides that while the word "playground" is historically synonymous with youth sports, the data indicates that today JPRD is seeing seniors, families, youth, and people with special needs craving more than just the traditional sports. JPRD is already delivering on some of these desires. We have already seen a 30% increase in athletics participation, 12 new programs in the Leisure Services Division with over 500 new participants, 10% growth in Golden Age programming, 4 lives saved because of an increase in AED machines across the Jefferson Parish Recreation Department facilities, revamped background checks including 2,630 coaches, and more than \$15 million spent on rebuilding our playgrounds. The Report also contains estimated operating and capital expenditures for various programming and facility initiatives. The overall goal is to fill the playgrounds again through better and additional programming, including tennis, soccer all-stars, swimming, basketball, softball, more intramural all-star opportunities, and expanded competitive programming for all age groups. In addition, JPRD has partnered with Jefferson Protection and Animal Welfare Services (JPAWS) Department to offer new programs tailored to JPRD participants and social clubs designed for animal lovers, and recently launched a new marketing campaign titled "From Hope to Home" with the goal of working with local businesses to share informational flyers and cards with QR codes that link to all pets available for adoption.
- 3) Hurricane and Salt Water Intrusion Preparedness. In response to Hurricane Ida, Jefferson Parish extensively reexamined its hurricane preparedness and produced a forty-two page After Action Report/Improvement Plan using the Department of Homeland Security – Homeland Security Exercise and Evaluation Program (HSEEP) processes to further bolster and improve Jefferson Parish's hurricane preparedness through planning, organization, equipment, training and other state of the art implementations. In addition, Jefferson Parish continues to work with its State and Federal partners relative to all areas of hurricane preparedness. As to the Salt Water Intrusion event impacting drinking water for more than one million people in the Greater New Orleans area, Jefferson Parish developed a multi-pronged plan of action including the construction of a fifteen-mile flexible waterline to allow fresh water to be pumped to the affected area.
- 4) Millage Renewals. The Jefferson Parish Council, and the voters, in 2021 and 2022 approved eight millage renewal initiatives at the originally authorized amount to continue each revenue stream through a ten-year term, and one Old Metairie Security Enhancement District Tax, also for a ten-year term.

There were no millage elections in 2023 or in 2024. All Ad Valorem Tax Authorizations are current and provide funding for 2025 balanced budgets for their related departments. The next to expire millage authorizations are applicable to Consolidated Drainage District No. 2, and Consolidated Jefferson Recreation & Community Center and Playground District, expiring December 31, 2026 and the Library millage expiring December 31, 2023. All three millages were renewed by the public in 2025.

5) Ochsner Hospital and Health Systems.

- a. Ochsner broke ground on a state-of-the-art Neuroscience Center near its main campus and completed its construction of the three story Ochsner Super Clinic at the Clearview City Center. The Clearview Civic Center project is a \$115 million mixed-use development with a \$123 million economic impact creating 1,608 total jobs during construction and 420 permanent jobs with an estimated annual economic impact of \$26 million. The Clearview Civic Center will also include The Metro, a \$55 million residential project including 260 luxury apartments, a 14,000 sq. ft. green space, 100,000 sq. ft. commercial office space and the 185,000 sq. ft. Ochsner Health Systems “Super Clinic” creating 200 direct jobs with an average salary of \$70,000.
 - b. As part of its broader strategy of shifting patients away from stays and toward less costly outpatient settings, the Ochsner Super Clinic will offer primary and wellness care, labs and testing facilities, outpatient surgery services and retail outlets, including a spa and pharmacy with 650 patients expected per day. The specialty medical practices housed in the Super Clinic include cardiology, eye care, digestive health care, and ear, nose and throat.
 - c. In addition, Ochsner continues its multi-year \$620 million (\$380 million from Ochsner; \$240 million from joint venture partners) expansion of its main campuses with the addition of seven floors to the medical center west tower, the expansion of the Gayle and Tom Benson Cancer Center, the construction of an outpatient Imaging Center, and the development of a west campus along Jefferson Highway including the construction of a Rehabilitation Hospital, a Physical and Occupational Therapy Clinic, and the new Chamberlain University College of Nursing all to accomplish a mixed-use corridor with destination healthcare at its core and removing blighted areas and reinvesting millions to produce major economic development. The Parish also created a TIF (Tax Incentive Fund) District (the Jefferson Highway Economic Development District) in dedicating certain incremental sales tax revenues to these and associated endeavors.
- 6) Elmwood Redevelopment. The developer continues to transform the 100-acre retail and commercial market into a mixed-use development with new apartments, retail, and dining options. The ten-year phased construction project includes 500 apartment units, updating to the intersection of Citrus and Elmwood West Drive, storm water management, more green space, and integration and compatibility with the Jefferson Edge 2025 and the Housing Stock Enhancement Strategic Plans to provide a variety of housing options for residents and potential residents. All with the goal to make the community more desirable for both businesses and residents alike, in addition to generating more budgetary sales tax revenues. The Parish created a TIF (Tax Incentive Fund) District (The Elmwood Economic Development District) in dedicating certain incremental sales tax revenues to these and associated endeavors to transform the site into a vibrant, progressive mixed-use town center with walkable corridors, and numerous residential and commercial offerings.
- 7) Avondale Global Gateway. Formerly Avondale Marine, a joint venture between T. Parker Host and Hilco Redevelopment Partners, with T. Parker Host managing the operations of the facility. To date 300 direct jobs have been created. The venture is consistent with Jefferson Parish’s economic growth vision as established in Jefferson Parish’s “Envision Jefferson 2040” plan. At one time, Avondale Shipyard was the State of Louisiana’s largest employer but had been dormant for many years. The Avondale Global Gateway site is 256 acres with 8,000 feet of deep-water riverfront access and the largest intermodal transportation system in the South. It is envisioned as a global logistics hub with value-added advanced manufacturing at its core with break bulk cargo and warehousing, and distribution facilities.
- 8) The Treasure Chest Casino. This project replaces a riverboat casino with a land-based casino on the shore of Lake Pontchartrain. A \$95 million expansion with a 47,000 sq. ft. single level casino with sports betting (permitted in Jefferson Parish through local referendum), 10,000 sq. ft. of convention space with meeting rooms, and several new restaurants. The casino opened in 2024.

- 9) The five-year Road and Sewer Bond program continues with major improvements undertaken in 2023. In 2019 the Parish issued in excess of \$280 million in Special Sales Tax Revenue Bonds for road and sewerage projects. As part of the Parish's five-year long-term capital plan, in 2017, as a result of the voters renewing a 7/8th cents sales tax for an additional twenty years through 2042, the Parish refinanced and restructured its debt through a bond issue to provide \$120 million in additional funds for road and sewerage projects without an increase in annual debt service. The revenue stream through 2042 provides funding for improvements in streets, drainage, and sewerage including, but not limited to, the Causeway Corridor Improvements which will provide a widened Causeway Boulevard between West Napoleon and Airline and will provide a full interchange of all directions at Causeway Boulevard and the Earhart Expressway without leaving Jefferson Parish. The improvements will also include improved regional connections to and from the new Louis Armstrong International Airport and the extension of Dickory Boulevard, improving access to and from the businesses in the Elmwood area. The revenues and proceeds will also be used to fund the design of a new bascule bridge along Lapalco Boulevard over the Harvey Canal to expand Lapalco Bridge from a single 4-lane bascule bridge to two (2) 3-lane bascule bridges creating a 6-lane Lapalco crossing of the Harvey Canal.
- 10) The Jefferson Parish Capital Improvement Department completed 36 Capital Projects (ranging from \$334,000 to \$17.6 million) in 2023 and started 27 more (ranging from \$200k to \$18.6m) in 2023. In 2024, 28 Capital projects were completed (ranging from \$263,000 to \$10.4 million) and started 12 more (ranging from \$365,000 to \$20.6 million). In 2025, 27 projects have started construction (ranging from \$245,000 to \$32.6 million) and 2 projects (\$921,000 and \$27.5 million) have been advertised for competitive bids and are scheduled to start construction prior to the end of 2025.
- 11) The Terrytown Model Home Program continues its collaboration between the 501(c)3 non-profit New Orleans Education League of the Construction Industry (NOEL) and the Jefferson Parish Finance Authority (JPFA). Its mission is to enhance the housing stock of Jefferson Parish through the construction of new model homes and the renovation of existing homes in a way that complements surrounding architectural styles while featuring contemporary interior and exterior designs that are in demand by today's homebuyers. 80% of the housing in Jefferson Parish was built prior to 1980. The program was developed with support from the Jefferson Parish Council, Jefferson Parish Administration, JEDCO, Tulane Small Center for Collaborative Design, and HBAGNO following the recommendations of the Jefferson Parish Housing Stock Enhancement Strategic Plan and Terrytown Neighborhood Revitalization Study Strategic Plan.
- 12) The Ecosystem and Coastal Management Department was awarded \$20 million in Federal Funds to implement Flood Mitigation Assistance Programs.
- 13) Distributed 6,510 Emergency Rental Assistance Payments totaling \$39.1 million.
- 14) The City of Gretna continues its implementation of its Gretna Downtown 2020 plan to develop a more attractive, walkable and vibrant community to preserve the City's historic appeal, and develop new ways to market the City.
- 15) The City of Kenner continues its economic engine with the implementation of the 2030 Plan and continued development along Lake Pontchartrain.
- 16) The Jefferson Parish Transit Department partnered with a local federal non-profit organization, TOYS FOR TOTS, in donating \$7,687 in toys to Jefferson Parish families in need for Christmas; committed \$6.26 million to retire and replace existing buses that have reached their useful life of 500,000 miles or 12 years; and, committed \$1.4 million to retire and replace 13 MITS (Mobility Impaired Transit System) vehicles that have reached their useful life of 150,000 miles. In addition, the improvements to the East Bank Operations Administration building and the Maintenance Facility, a \$7.8 million project, is complete and fully operational.

- 17) The Diversity and Inclusion Board of Jefferson Parish has celebrated the diversity within the Jefferson Parish workforce and raised awareness related to multiculturalism. Employee involvement has increased and provided invaluable input towards Next Level initiatives. The Board has a mission and vision to reach and engage all employees to foster a harmonious workplace. It continues to be a catalyst for celebrating diversity and continues to introduce programming and services that are non-biased and educational in content with many events planned recognizing the need for even greater awareness and acceptance of those whose cultures and ethnicities are different from our own.
- 18) The Consolidated Garbage District entered into a split operating arrangement with the adjacent River Birch Landfill for operation and maintenance of the Jefferson Parish landfill creating efficiencies in landfill operations saving more than \$900,000 per year in staffing and operating and capital costs through the year 2029, while minimizing exposure to odor complaints and future compliance issues. In addition, in the aftermath of Hurricanes Zeta and Ida more than 138,000 and 2,138,000 cubic yards of debris, respectively, were removed from public roads and right-of-way.
- 19) The John A. Alario, Jr. Sports Complex sits on 148 acres in Avondale, Louisiana designed to serve local sports and attract youth sports tournaments to Jefferson Parish and the New Orleans Metropolitan area. The Sports Complex will be developed in three (3) phases. Land acquisition, site clearing, and a "Phase 1a" fully funded by the State of Louisiana in an amount of \$35.5 million. Phase 1a of the Sports park includes three (3) lighted, synthetic turf, double multipurpose fields, a concession building, a restroom building, and 300 parking spaces, construction is expected to be completed in 2025.
- 20) The 40 acre John Alario, Sr. Event Center received \$5 million for two new state of the art Sport Court, NBA-sized portable basketball courts purchased, installed and in service as of January 2023 to replace the hardwood courts that were damaged during Hurricane Ida; renovations to accommodate Mardi Gras ball celebrations; and, the addition of festival grounds with stage to host outdoors festivals, fairs, and other events such as the Westbank Heritage Festival which is currently under design. The Event Center played an integral role in response to the COVID-19 pandemic housing 800 National Guard troops as a testing and vaccination site. It has now returned to its primary role as a sports and entertainment venue responsible for generating tourism dollars and to serve as an economic driver for Jefferson Parish and the surrounding New Orleans Metropolitan Area.
- 21) Recognizing our employees as valued and important resources to the success of Jefferson Parish and the provision of the highest level of service to its citizens and in attempt to keep our wages competitive and consistent with our strategic long-term goal to recruit and retain high quality workers, the 2024 budget includes a 5% merit-based increase in salary for those employees whose performance meets expectations. In 2024, the Council adopted the proposed Classified, Unclassified and Judicial pay plans which became effective January 2025. The plan included bringing those below the new pay plan minimums up to the new minimums and a compression adjustment for those with two years of service or more. The 2025 budget also included a 5% merit-based salary increase for those employees whose performance meets expectations.
- 22) Jefferson Parish has encouraged congress to pass marketplace fairness legislation (MFA, Marketplace Fairness Act) to allow for the collection of state and local taxes from remote online sellers. In addition, Jefferson Parish worked with the Louisiana Legislature to establish the Louisiana State Sales and Use Tax Commission for Remote Sellers, Act 274, Regular Session, 2017, and through passage of H.B. No. 17, Act No. 5, Second Extraordinary Session, 2018, provided criteria for the definition of "dealer", i.e., individuals or businesses not physically present in Louisiana that sell over \$100,000 of goods or services into the state, engage in 200 or more separate transactions with Louisiana customers, or voluntarily register to collect and remit remote sales taxes. Act 15, Regular Session, 2023 repealed the 200 or more separate transactions criteria in defining the term "dealer". All occurred in recognition of the United States Supreme Court decision in South Dakota v. Wayfair. As a result of these efforts, the Sales and Use Tax Commission for Remote Sellers has experienced increased remote sales tax collections as well an increase in participant remitters from 1,331 vendors as of July 2020 to 9,847 vendors as of February 28, 2024 with much of the growth through voluntary participation of vendors in the submission of their sales tax collections.

- 23) Jefferson Parish contracted with BerryDunn a professional consulting firm with proven consulting experience including overall project management; business process identification, mapping, planning and, modernization; and, business improvement strategies to provide professional consulting services relative to development and implementation of an ERP (Enterprise Resource Planning) and BPIP (Business Process Improvement Project) to upgrade from an AS400 environment to a more user-friendly environment with greater functionalities and to allow more interdepartmental electronic communication. Following a thorough, extensive and lengthy process including advertising for an ERP firm, technical Evaluation Committee scoring, substantial demonstrations by proposing firms over many months, the Jefferson Parish Council selected Infor Public Sector, Inc. to provide the ERP services. Contract was ratified in 2024 and implementation began in 2025.
- 24) Jefferson Parish continued its social media presence in 2023 with its interactive Facebook (6 million impressions), Twitter/X (414,000 impressions), Instagram (919,000 impressions) and YouTube (65,638 views and 589,000 impressions) social media platforms. The Jefferson Parish Public Information Office oversees and creates all official Jefferson Parish social media outlets, resulting in millions of new impressions and consistent engagement. In addition, the Public Information Office works closely with our Cross-Culture Coordinator to introduce new communication channels for non-english speaking residents such as JPNoticias, the JP website in 100+ languages, press conference translations, Hispanic media outreach, and, developing marketing materials and video content in other languages. As part of Jefferson Parish Public Information Office “Next Level” initiatives, the Meltwater & TVEyes (to monitor and analysis online, print, social media and broadcast coverage and social media mentions) and Hootsuite (to better manage all Jefferson Parish media accounts in one place) were implemented.
- 25) \$7 million has been committed to transform the Hope Haven facility (a beautiful and historic property left vacant for decades) into a 40,800 sq. ft. aquatic center, walking, health and fitness park, and an open field for concerts to offer expanded and more convenient services to the public. Currently, the walking, health and fitness amenities have been completed. In addition, the existing buildings on the property are being renovated and preserved for future development through the State Capital Outlay Program and local funding.
- 26) Jefferson Parish Council adopted Resolution No. 141120, dated January 4, 2023, authorizing an estimated \$15.6 million for the design and construction of the new animal shelter with location on the east bank of Jefferson Parish. The former facility has been demolished. Design, floorplan, and engineering are complete and a bid was been awarded in 2025. Construction is scheduled to begin in the Fall of 2025 and opening is anticipated in 2027. All reflecting the progressive direction of animal welfare in Jefferson Parish.
- 27) Tax Incentive Fund (TIF) Districts have been established to stimulate growth and enhance target areas that were deemed to have the potential of increasing future revenue.
- 28) All Departments’ reserve fund balances were maintained at 15 percent in the 2024 budget.
- 29) Jefferson Parish continues its operation of a \$150 million Pump to the River project which was funded 65% by the U.S. Corps of Engineers. The Pump to the River project now on-line alleviates drainage congestion by pumping rain water from areas of Jefferson Parish to the Mississippi River taking water off the street and moving it south to the river.
- 30) The Eastbank Consolidated Fire Department replaced two fire pumpers in 2024, began bid advertisement for renovations on Station 13, demolition of Station 11 in 2024, the construction of a replacement station to Station 18, and recently in 2025 awarded a bid for the construction of a new Station 11 which was heavily damaged by Hurricane Ida. In addition, a new steel Airnasium is a recent addition to the Fire Training Facility which will help firefighters learn a variety of skills in a hands-on environment, e.g., Vehicle Extraction, which teaches our firefighters techniques with extraction tools that help save lives in emergency rescue situations. The Fire Department maintained its Class 1 rating with an even higher score and the highest score in the State of Louisiana.
- 31) Continued, and monitoring a \$15.1 million Energy Conservation Project along with Siemens Industries to provide energy savings in seventeen facilities with the savings to materialize from increased efficiencies in electricity, HVAC equipment, and water consumption. The project is complete having upgraded water, electrical lighting, and HVAC systems in seventeen Jefferson Parish facilities.

- 32) The Jefferson Parish Performing Arts Center, a state-of-the-art municipal theater, continues to provide Jefferson Parish with a much-needed venue for cultural functions seating 1,041 people. The Center continues to provide excellent theater and cultural events to the public.
- 33) The beautification of major thoroughfares and entrances to the Parish through its Commercial Parkway Zone (“CPZ”) program continues to take place. The Regional Planning Commission completed, and the Parish Council adopted, a Master Plan to construct a \$75 million Bike Path throughout the Parish. In addition, the CPZ issued refunding and revenue bonds generating and committing \$3.6 million for beautification projects along Veterans Boulevard while reducing its annual debt service. The pledged revenue included right-of-way lease revenue from businesses along and near Veteran Boulevard.
- 34) Jefferson Parish Economic Development Commission (JEDCO), an independent yet complementary arm of Jefferson Parish Government, serves to proactively influence the Jefferson Parish economy through the retention and creation of quality jobs, entrepreneurship and investment in Jefferson Parish through maintaining a Business Innovation Center to attract technology-based startup companies and an Innovation Loan and Technical Assistance Program (ITLAP) to provide economic growth through low interest loans. JEDCO is responsible for the funding of 31 loans to support \$15 million in new investments. In addition, JEDCO oversaw a Market Study to bring grocery stores to the Westbank food desert with Ideal Market announcing plans to invest in the area and drove the following economic advancements in Jefferson Parish: Gulf Wind Technology will invest \$10 million with 30 direct jobs at an average salary of \$83,000 to position Jefferson Parish to be a global player in offshore wind power; opening at Elmwood, the Inland Seafood’s new processing and distribution center as the largest seafood distributor in the Southeast; Grand Opening of Pigeon Caterers \$6 million, 500,000 square-foot consolidated headquarters as a destination for the culinary products industry; a two-story lifestyle Development in Gretna including Port Orleans BrewPub expected to generate \$4.5 million in sales taxes in the next ten years; and, Loop Linen will invest \$15 million for business retention, including 125 jobs, and expansion including a new state-of-the art facility ensuring that key employers stay in Jefferson Parish.
- 35) Jefferson Edge 2025 is Jefferson Parish’s long-term economic development strategic plan to focus on resiliency, social-equity, competition, talent and workforce, innovation, and industry to promote sustainability, job growth, and investment in Jefferson Parish through a two-tiered approach with focus on targeted industry clusters (industries with the most potential and opportunities for growth, e.g., health care and IT systems industries) and identifying cross-cutting issues to ensure success. The Plan provides a roadmap for sustainability, job creation, investment and opportunity in Jefferson Parish.
- 36) JEDCO completed its Strategic Business Plan to guide JEDCO’s business decisions, and its work in implementation of the Master Plan for the Churchill Technology & Business Park, a 480- acre site of developable land which will become a catalyst for jobs and investment in Jefferson Parish and across the region. The Master Plan includes shared and integrated storm water management, shared parking, mixed-use development including residential, office, flex space, institutional and research and office equipment, urban core, green space, walking paths, water management and a vision for progressive infrastructure. The Strategic Business Plan includes implementable actions to advance development in Churchill Park related to marketing and branding, governance, programming and events, financing and has eighteen near immediate-term actions that should be completed within the next two to three years.
- 37) JEDCO was awarded a \$600,000 grant from the U.S. Environmental Protection Agency for six Brownfield assessments on the Westbank of Jefferson Parish to revitalize dormant industrial sites and to return them to commerce.
- 38) Again, as part of its five-year plan, the Parish continues to enhance Parc de Families, a 610-acre park with an 18-hole disc golf course, and soccer and football fields. In addition, Jefferson Parish on December 23, 2020 issued refunding and revenue bonds generating more than \$4 million for new projects at the park while reducing its annual debt service. The pledged revenue included the already existing \$1.25 per month Operation and Construction Fee and Service Charge per dwelling within the District. The funds have been used to construct the following: visitor information center, fishing pier and kayak launch, mountain bike/obstacle trail, splash park, dog park, 3.6 miles cross country course which has hosted college and high school track meets in 2023, and enhanced landscaping. Rental of kayaks to the public began in 2024.

All of the above initiatives are accomplished through current year funding, state capital outlay, federal grants, bond issues, or one-time revenues.

Source: State of Jefferson Parish as presented by Parish President Cynthia Lee Sheng, Council Chairman Scott Walker; JEDCO (Jefferson Parish Economic Development Commission) Annual Report; and other related publications and presentations.

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 fiscal planning. These 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 enable the Parish to maintain a favorable credit rating and achieve a low cost of capital.

FISCAL MANAGEMENT AND PLANNING POLICIES

- The annual budget process includes review of the budget and programs by staff, management, the Parish Council, and citizens of the Parish.
- The Finance Department evaluates services provided and projects the revenue generated and expenses of each department. The departments provide input to the Finance Department and Administration, and they participate in meetings with the Parish Council.
- Through the budget process, all requests for Parish resources are evaluated with consideration given to needs, costs, and benefits.
- The budget process emphasizes the use of current revenues to fund current operations.
- Revenue sources of the Parish are analyzed annually to maintain stability.
- All user fees and charges are examined annually to ensure the rates of recovery of the costs of services are at acceptable levels.
- Parish funds are managed with a focus on safety of principal, liquidity, and return on investment, in that order, and in accordance with investment policy.

RESERVE POLICIES

- All departments and funds maintain a fund balance at least equal to 10% of the budgeted expenditures to provide financial and operational stability to the Parish.
- 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 applicable fund.
- The Parish regularly evaluates 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.

CAPITAL POLICIES

- A five-year capital plan is updated annually for capital needs and anticipated funding sources.
- Whenever possible, all capital purchases are funded from current operations including the access of grant funds whenever available.
- For major infrastructure projects such as road, drainage, water, and sewerage projects, separate plans are developed that include the priority of the projects, estimated costs, and expected sources of debt and revenue funding.

DEBT POLICIES

- Maintain/improve bond rating to minimize borrowing costs and preserve access to capital.
- General Obligation debt, or other debt supported by property tax, is utilized only as authorized by the voters of the Parish.
- Debt secured by sales tax revenue is utilized by the Parish for purposes approved by the voters. The Parish targets a ratio of maximum annual debt service to projected tax collections of less than 75% in accordance with Louisiana law.
- The Parish reviews 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.

- The Parish conducts an analysis of new bond issues to show the impact to the Parish's debt service requirements and debt capacity. That analysis includes a review of the revenue source pledged to be used to service the debt, and reflects other debt paid from such revenue.
- Fees and charges for proprietary funds are maintained to ensure the revenues produced are sufficient to meet operating needs as well as the debt service secured by such revenues as necessary to meet the coverage ratios required by the bond ordinances.
- Refinancing of debt is considered when savings exceed the costs of refinancing, unless restructuring or revisions are necessary in order to provide services or issue additional debt.
- Other forms of debt, leases, or project financing are 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 is maintained in accordance with state and federal laws, GAAP, standards of the Government Accounting Standards Board ("GASB"), and the Government Finance Officers Association ("GFOA").
- An annual audit is performed by an independent public accounting firm and completed within six months of year end, unless an official extension is granted by the Louisiana State Legislative Auditor.
- The Parish prepares an annual Popular Report.
- The Annual Comprehensive Financial Report is submitted to the Louisiana State Legislative Auditor and to the GFOA for consideration.
- The annual budget of the Parish is 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 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 adopted 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

Major Issues and Budget Outlook

As we move forward in 2025, in addition to the on-going initiatives including fund balance reserve maintenance and increases as appropriate and prudent, additional refinancing savings, and continued economic growth, we do have one big challenge, the General Fund. With sales tax revenues as a major source of funding, together with State Mandated costs continuing to rise, additional revenue sources and expenditure cut backs need to be considered in order to balance the General Fund in future years. In 2025, the State mandated appropriations amount to approximately 40% of the General Fund's budget with a net cost impact on the General Fund of approximately \$49.8 million.

Sales taxes account for a substantial portion of the General Fund budget. While General Fund Sales taxes have shown moderate increases, considering the uncertainties as to inflation, supply chain concerns, and the strength of the general economy, Jefferson Parish will closely monitor and control spending whenever practical in future years to maintain a healthy fund balance reserve in the General Fund.

Jefferson Parish is conservative in its revenue projections, including sales taxes. Sales taxes are expected to modestly exceed or remain flat with these projections with similar very modest growth in the coming year. In addition, we expect a number of revenue streams to continue to be challenged in 2024 including Hotel/Motel Taxes, License and Permit Fees, and Fines and Forfeitures.

Our financial policies are based on investing public resources towards the strategic results Jefferson Parish seeks to achieve.

Jefferson Parish Government's overreaching goal and vision is to put the public first by striving to provide the highest level of service across all aspects of our government. Jefferson Parish provides services, leadership, and vision to improve the quality of life in Jefferson Parish through continued, controlled, and well-planned growth, economic development, including attracting business and industry, and environmental planning. As to budgeting, the budget of Jefferson Parish is balanced, strong, and departmental budgets are based on investing public resources towards the strategic results Jefferson Parish seeks to achieve rather than the traditional budgeting system of incremental changes to the previous year's budget level.

The leadership of the executive and legislative branches of Jefferson Parish governments, along with responsible citizen and business development, has enabled Jefferson Parish to prosper for many years. The Parish continues to concentrate efforts on quality of life issues as well as functioning as the region's economic engine, by focusing on and leading its economy and development. We are optimistic that this cooperation, along with the return of strong rates of commercial occupancy and per capita and median family income levels that are above the state average, will help Jefferson Parish in its future challenges to provide for future growth, economic development, environmental planning and higher quality of life.

We hold foremost: It is a high honor and distinct privilege to serve the citizens of Jefferson Parish, and recognize that the respect of the public can never be anticipated if not first earned.

In conclusion, Jefferson Parish remains strong financially with innovative and "Next Level" plans which will make it even more resilient, economically attractive, and best poised to thrive. Jefferson Parish is poised to continue to be the rebuilding block and economic engine for the entire region and the future business and commercial hub of the Gulf South.

AWARDS AND ACKNOWLEDGEMENTS

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson Parish for its annual comprehensive financial report for the year ended December 31, 2022. This was the 37th consecutive year 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 Annual Comprehensive Financial Report. This report must satisfy both GAAP as well as the reporting requirements of the GFOA.

In addition, Jefferson Parish also received the GFOA's Distinguished Budget Presentation Award for its 2025 Annual Budget. This was the 32nd consecutive year the Parish has achieved this prestigious award. In order to qualify for the award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this Report 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 express my sincere appreciation to all members of the Accounting 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 Jefferson Parish.

Respectfully submitted,



Victor J. LaRocca III
Interim Finance Director
September 30, 2025



Government Finance Officers Association

Certificate of
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in Financial
Reporting

Presented to

**Jefferson Parish
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON

December 31, 2023

THE PARISH COUNCIL

Scott A. Walker	Council Chairman
	Councilmember-at-Large, Division B
Ricky J. Templet	Councilmember-at Large, Division A
Marion F. Edwards	Councilmember - District 1
Deano Bonano	Councilmember - District 2
Byron Lee	Councilmember - District 3
Dominick F. Impastato III	Councilmember - District 4
Jennifer Van Vrancken	Councilmember - District 5

THE EXECUTIVE STAFF

Cynthia Lee Sheng	Parish President
Steve LaChute	Chief Operating Officer
Cherreen Gegenheimer	Deputy Chief Operating Officer
Peggy Barton	Parish Attorney
Gregory Giangosso	C.A.A., Compliance & Research
Sarah Babcock	C.A.A., Innovation & Strategic Initiatives
Bryan Adams	C.A.A., Internal Services
Vanessa Zimmerman	C.A.A., Engagement & Community Services
Victor LaRocca	C.A.A., External Citizens Services
Juliette Cassagne	C.A.A., Land Use & Development
Timothy Palmatier	Director of Finance
Mark Drewes	Director of Public Works
Daniela Bello	Cross Cultural Coordinator

THE DEPARTMENT HEADS

Eric Chi	Director, Accounting
Ryan Favret	Manager, Alario Center
Michelle Brignac	Director, Animal Shelter

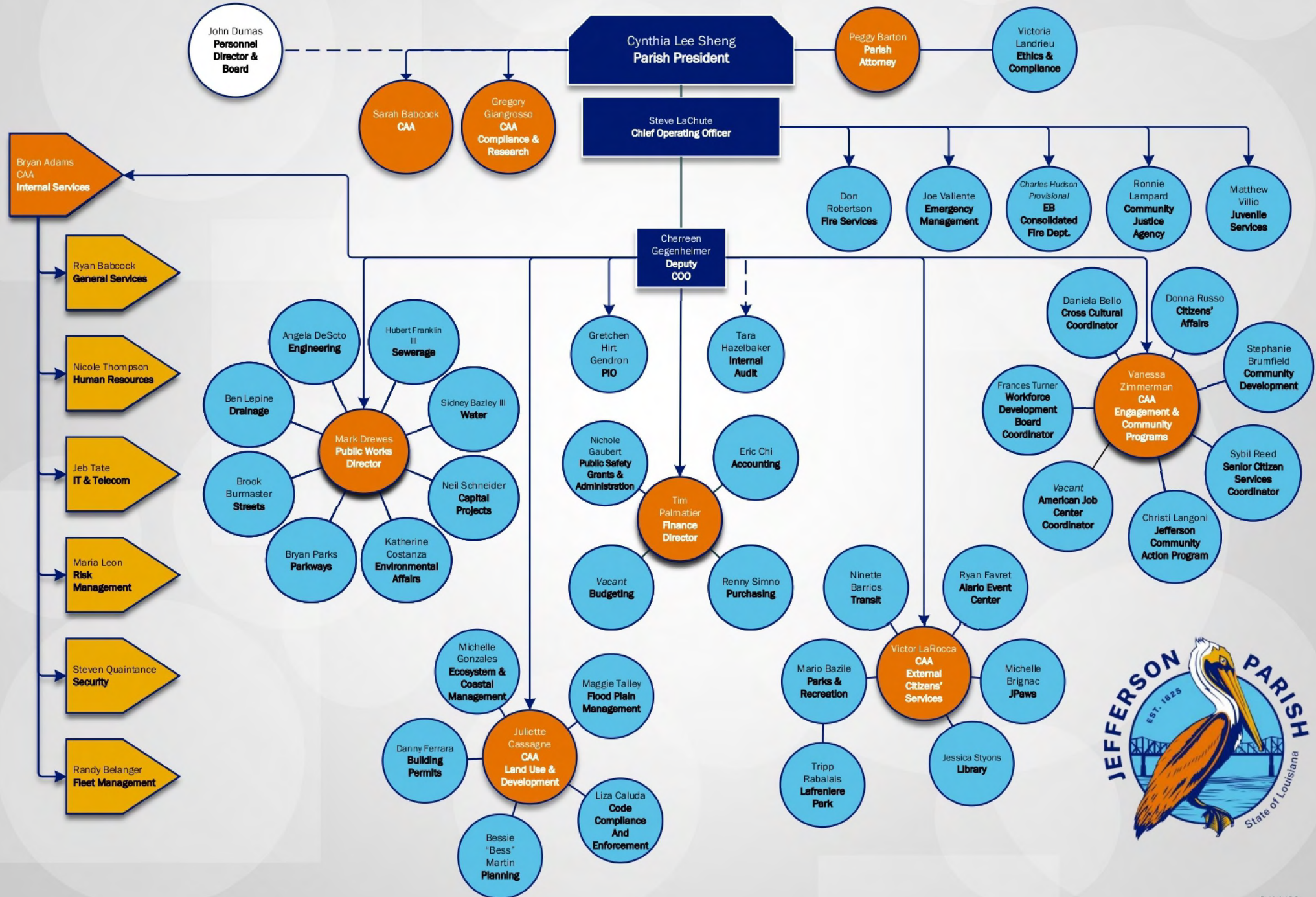
JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 2023

Victor LaRocca III	Director, Budget (Acting)
Neil Schneider	Director, Capital Projects
Donna Russo	Director, Citizens Affairs
Stephanie Brumfield	Director, Community Development
Ronald Lampard	Director, Community Justice Agency
Ben Lepine	Director, Drainage
Michelle Gonzales	Director, Ecosystem & Coastal Management
Jeb Tate	Director, Electronic Information Systems
Joe Valiente	Director, Emergency Management
Angela Desoto	Director, Engineering
Charles Hudson	Director, EB Consolidated Fire Department (Interim)
Don Robertson	Director, Fire Services
Randy Belanger	Director, Fleet Management
Maggie Olivier Talley	Director, Flood Plane Management & Hazard Mitigation
Ryan Babcock	Director, General Services
Nicole Thompson	Director, Human Resource Management
Danny Farrera	Director, Inspection & Code Enforcement
Matthew Villio	Director, Juvenile Services
Jessica Styons	Director, Library
Mario Bazile	Director, Parks & Recreation
Bryan K. Parks	Director, Parkways
John Dumas	Director, Personnel
Bessie “Bess” Martin	Director, Planning
Liza Caluda	Director, Property Maintenance Zoning & Quality of Life
Nicole Gaubert	Director, Public Safety Grants & Administration
Gretchen Hirt	Director, Public Information Office
Renny Simno	Director, Purchasing
Maria Leon	Director, Risk Management
Steven Quaintance	Director, Security
Hubert Franklin III	Director, Sewerage

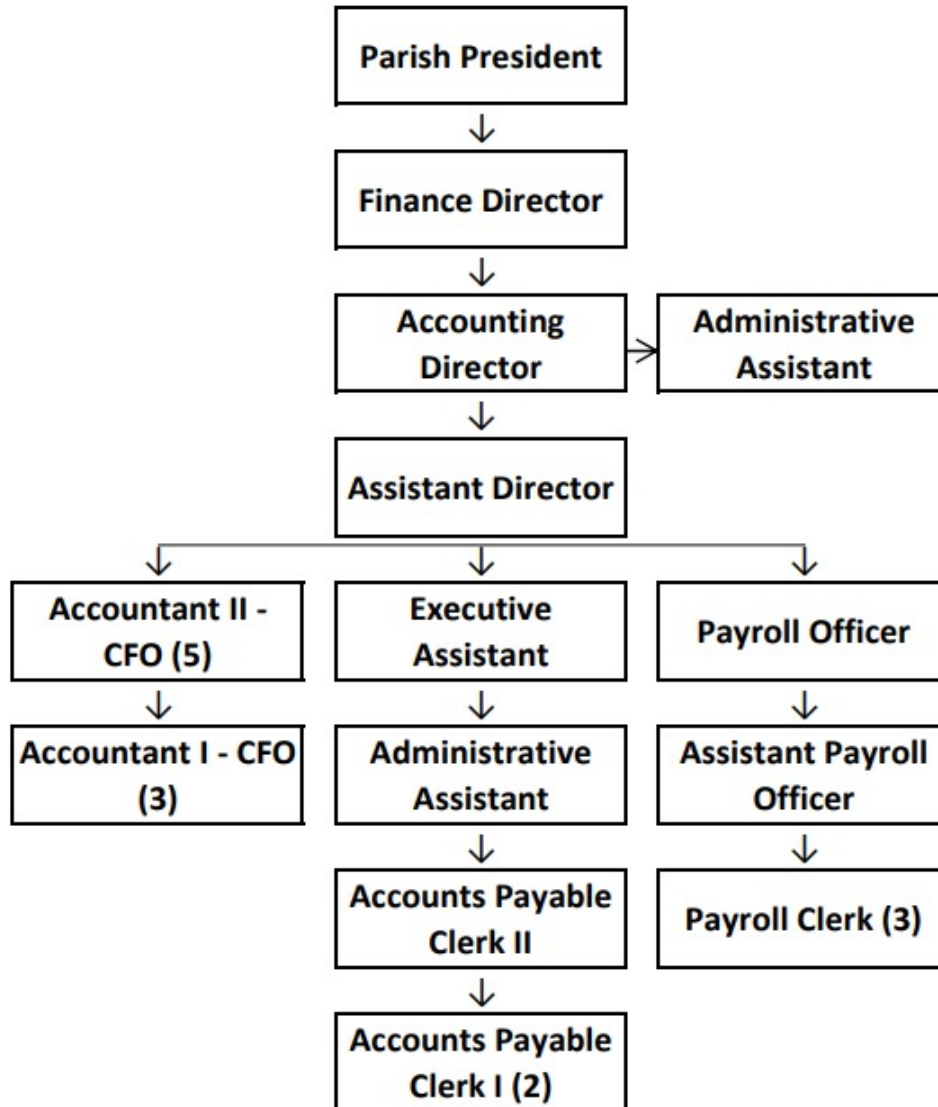
JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 2023

Brook Burmaster	Director, Streets
Ninette Barrios	Director, Transit Administration
Sidney Bazely III	Director, Water
Frances Turner	Director, Work Force Connection
Eula Lopez	Clerk, Parish Council

Jefferson Parish Administrative Structure Overview



JEFFERSON PARISH, LOUISIANA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023
DEPARTMENT OF ACCOUNTING
ORGANIZATIONAL CHART



Accounting Department 10010-0061
21 Positions



Financial



INDEPENDENT AUDITORS' REPORT

The Honorable Parish President and Members of the Council
of Jefferson Parish, Louisiana:

Report on the Audit of the Financial Statements

Opinions

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 (the Parish) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

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 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, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Jefferson Parish Economic Development Commission, Jefferson Facilities, Inc., and Jefferson Parish Finance Authority, which represent 95% of assets and 100% of revenue of the aggregate discretely presented component units; nor the Employees' Retirement System Pension Trust Fund, which represents 4.8% of the assets and 1.3% of the revenues of the aggregate remaining fund information as of and for the year ended December 31, 2023. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Jefferson Parish Economic Development Commission, Jefferson Facilities, Inc., Jefferson Parish Finance Authority, and the Employees' Retirement System Pension Trust Fund, are based solely on the reports of the other auditors.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter Regarding a Correction of an Error

As discussed in Note U to the financial statements, the beginning net position of governmental activities was restated for the correction of an accounting error. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 17; the schedules of net pension liability, contributions and changes in net pension liability on pages 112 through 119; the schedules of cost sharing pension plan contributions and proportionate share of net pension liability on pages 120 through 123; the schedule of changes in total OPEB liability and related ratios on page 124; the budgetary comparison information on pages 125 through 127; and the notes to required supplementary information on page 128 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The combining and individual nonmajor fund financial statements; schedules of capital assets used in the operation of governmental funds; general fund budgetary schedule; combining schedule of net positions – pension trust funds; combining schedule of changes in net position – pension trust funds; schedule of compensation, benefits, and other payments to agency head or chief executive officer; schedule of councilmember's compensation; and justice system funding schedules on pages 131 through 247 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2025, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.

EisnerAmper LLP

EISNERAMPER LLP
Metairie, Louisiana
September 30, 2025



JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

As financial management of Jefferson Parish (the Parish), we offer readers of these financial statements a narrative overview and analysis of the financial activities of the Parish for the fiscal year ended December 31, 2023. Please read it in conjunction with the Letter of Transmittal and the Parish's financial statements. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

FINANCIAL HIGHLIGHTS

- Total net position of the Parish was \$2,916,565 in 2023 compared to \$2,776,904 in 2022, representing an increase of \$139,661 or 5.0%. The unrestricted net position of Business-type Activities was \$121,528. Governmental-type Activities had a deficit in unrestricted net position of \$160,477.
- At the close of 2023, the Parish's total fund balance for the governmental funds reported ending fund balances of \$1,253,143 compared to \$1,025,361 in 2022, a net increase of \$227,782 or 22.2%, of which, \$27,657 and \$30,973, respectively, were available for spending at the government's discretion (unassigned fund balance).
- At the end of 2023, the Parish's total fund balance for the general fund was \$51,935 compared to \$47,864 in 2022 representing an increase of \$4,071 or 8.5%. Of these amounts, \$49,563 and \$46,079, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 45.2% and 44.3%, respectively, of total General Fund expenditures. Fiscal policies require a minimum fund balance of 10% of budgeted operating expenditures.
- The Parish's total outstanding debt for governmental activities increased to \$951,063 from \$932,325 representing an increase of \$18,738 or 2.0% from the prior year. This change is primarily due to an increase in net pension liability which is partially offset by reductions due to annual debt service payments and reduction in the post employment liability.
- In 2023, the Parish Council adopted Ordinance No. 26562 authorizing the issuance of Revenue bonds for the purpose of constructing a new East Bank Animal Shelter and Ordinance No. 26558 authorizing the issuance of Taxable Revenue Bonds for energy efficiency upgrades and improvements to the street lighting at the Bonnabel Greenway. The project funds generated are \$15 million for the Animal Shelter project and \$1.4 million for the Bonnabel Greenway project.
- The Parish has received an allocation of \$84,006 from the Treasury Department from the American Rescue Plan Act. The Parish received the first half of these funds in 2021 which were previously reported as unearned revenues in the Federal and State Grants Major Governmental funds. The Jefferson Parish Council has applied these funds through Ordinance No. 26613, adopted on April 16, 2023, to the General Fund of Jefferson Parish for salary and related benefits incurred to recover from the COVID-19 Pandemic.
- The Parish corrected an error in previously issued financial statements related to the Southeast Louisiana Urban Flood Damage Reduction Project (SELA), resulting in an increase of \$252,113 in assets, \$89,509 in liabilities and \$162,604 in net position in the Government-Wide Statement of Net Position.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the Parish's basic financial statements which consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support basic financial statements themselves.

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
Year Ended December 31, 2023

The statement of net position presents financial information on all of the Parish's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 Parish's net position changed during the most recent year.

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). Governmental activities include general government, public safety, roads and streets, and recreation. The business-type activities of the Parish include three enterprise activities—a water system, a sewer system and a hospital service district.

The government-wide financial statements include not only the Parish itself (known as the primary government), but also four component units (see pages 33-36):

- Jefferson Parish Economic Development and Port District (JEDCO),
- Jefferson Facilities Inc. (JFI),
- Jefferson Redevelopment Inc. (JRI), and
- Jefferson Parish Finance Authority

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 Management's Discussion and Analysis Reports, may be obtained directly from the respective administrative offices.

Government-wide financial statements can be found on pages 20-22 of this report.

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

Governmental funds account for similar functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund reporting focuses on near-term inflows and outflows of spendable sources, as well as on balances of spendable resources available at the end of the year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance, provide a reconciliation to facilitate its comparison between governmental funds and governmental activities.

The basic governmental fund financial statements can be found on pages 23-26 of this report.

Proprietary funds encompass both enterprise and internal service funds. Enterprise funds involve providing goods or services to outside parties similar to business-type activities. Internal service funds accumulate and allocate costs internally among the Parish's various functions (e.g. self-insurance, fleet maintenance, and electronic information systems). The services provided by these funds 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.

The basic proprietary fund financial statements can be found on pages 27-30 of this report.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

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 fiduciary fund financial statements can be found on pages 31-33 of this report.

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

The notes to the financial statements can be found on pages of this report 38-110.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the Parish's progress in funding its obligation to provide pension and Other Post-Employment Benefits ("OPEB") to its employees.

Required supplementary information can be found on pages 112-128.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds can be found on pages of this report 130-204 and 205-211, respectively.

The combining fiduciary fund statements can be found on pages 212-221.

Other supplemental information can be found on pages 222-230.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

Government-wide Overall Financial Analysis

The following table reflects the Parish's Condensed Statement of Net Position for 2023, with comparative figures from 2022:

JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF NET POSITION
(in thousands of dollars)

	Governmental activities		Business-type activities		Total	
	2023	2022 (restated)	2023	2022	2023	2022 (restated)
Assets:						
Current and other assets	\$1,688,009	\$1,558,253	\$ 426,431	\$ 504,078	\$ 2,114,440	\$2,062,331
Restricted assets	14,450	88,284	977	15,982	15,427	104,266
Capital assets	2,004,239	1,928,821	658,273	650,365	2,662,512	2,579,186
Total assets	<u>3,706,698</u>	<u>3,575,358</u>	<u>1,085,681</u>	<u>1,170,425</u>	<u>4,792,379</u>	<u>4,745,783</u>
Total deferred outflows of resources	<u>113,285</u>	<u>59,659</u>	<u>20,435</u>	<u>12,002</u>	<u>133,720</u>	<u>71,661</u>
Liabilities:						
Current liabilities	145,865	228,279	31,131	25,534	176,996	253,813
Noncurrent liabilities	918,896	897,567	388,011	399,408	1,306,907	1,296,975
Total liabilities	<u>1,064,761</u>	<u>1,125,846</u>	<u>419,142</u>	<u>424,942</u>	<u>1,483,903</u>	<u>1,550,788</u>
Total deferred inflows of resources	<u>317,428</u>	<u>296,708</u>	<u>208,203</u>	<u>211,227</u>	<u>525,631</u>	<u>507,935</u>
Net Position:						
Net investment in capital assets	1,850,678	1,462,797	323,683	307,767	2,174,361	1,770,564
Restricted	747,593	591,223	33,560	45,136	781,153	636,359
Unrestricted	(160,477)	176,626	121,528	193,355	(38,949)	369,981
Total net position	<u>\$2,437,794</u>	<u>\$2,230,646</u>	<u>\$ 478,771</u>	<u>\$ 546,258</u>	<u>\$2,916,565</u>	<u>\$2,776,904</u>

Parish's Net Position

Governmental total net position increased to \$2,437,794 from \$2,230,646, representing an increase of \$207,148 or 9.3%.

The largest portion of the Parish's net position is its net investment in capital assets which amounted to \$2,174,361 in 2023 and \$1,770,564 in 2022 representing an increase of \$403,797 or 22.8%. This investment in capital assets represented 74.6% and 63.8% of total net position in 2023 and 2022, respectively. These capital assets, reported net of related debt, are used to provide services to citizens and are not available for future spending.

Governmental restricted net position increased to \$747,593 from \$591,223 representing an increase of \$156,370 or 26.4%. These restricted amounts are only available for spending as required by law and/or contract and grant agreements. Governmental unrestricted net position decreased to \$160,477 from \$176,626 representing a decrease of \$337,103 or 190.9%. This decrease is due to decreased liabilities compared to prior year and a decrease in net investment in capital assets as compared to the prior year.

The remaining portion of net position is considered to be unrestricted. Any positive amounts for unrestricted net position could be used to meet the Parish's ongoing obligations to its citizens and creditors. This year the Parish's unrestricted net position surplus was \$38,949.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

The following table reflects the condensed Statement of Changes in Net Position for 2023, with comparative figures from 2022:

JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2023
(in thousands of dollars)

	Governmental activities		Business-type activities		Total	
	2023	2022 (restated)	2023	2022	2023	2022 (restated)
Revenues:						
Program Revenues:						
Charges for Services	\$ 109,771	\$ 79,179	\$ 108,370	\$ 82,669	\$ 218,141	\$ 161,848
Operating grants and contributions	294,236	195,516	13,100	2,839	307,336	198,355
Capital grants and contributions	23,203	19,299	-	-	23,203	19,299
General revenues:						
Ad valorem taxes	244,147	227,807	23,099	22,067	267,246	249,874
Franchise fees	3,205	3,957	-	-	3,205	3,957
Sales taxes	200,420	208,725	4,000	4,000	204,420	212,725
Hotel/Motel taxes	4,011	4,318	-	-	4,011	4,318
Other Taxes	1,801	1,955	-	-	1,801	1,955
Investment Earnings (loss)	69,400	(25,526)	17,149	(4,264)	86,549	(29,790)
Miscellaneous	28,110	12,163	28,770	12,169	56,880	24,332
Total Revenues	<u>978,304</u>	<u>727,393</u>	<u>194,488</u>	<u>119,480</u>	<u>1,172,792</u>	<u>846,873</u>
Expenses						
General Government	229,955	33,786	-	-	229,955	33,786
Public Safety	127,962	122,606	-	-	127,962	122,606
Public Works	252,868	131,747	-	-	252,868	131,747
Transit	24,119	26,459	-	-	24,119	26,459
Health and Welfare	56,456	76,421	-	-	56,456	76,421
Culture and Recreation	80,174	77,383	-	-	80,174	77,383
Economic Development	6,077	2,249	-	-	6,077	2,249
Urban Redevelopment and Housing	64,076	45,658	-	-	64,076	45,658
Interest on Long-Term Debt	33,548	17,897	-	-	33,548	17,897
Water	-	-	80,283	59,468	80,283	59,468
Sewer	-	-	70,025	62,321	70,025	62,321
Hospital District No. 1	-	-	7,588	9,470	7,588	9,470
Total Expenses	<u>875,235</u>	<u>534,206</u>	<u>157,896</u>	<u>131,259</u>	<u>1,033,131</u>	<u>665,465</u>
Excess or (deficiency) before transfers	103,069	193,187	36,592	(11,779)	139,661	181,408
Transfers	104,079	(10,990)	(104,079)	10,990	-	-
Increase (Decrease) in Net Position	<u>207,148</u>	<u>182,197</u>	<u>(67,487)</u>	<u>(789)</u>	<u>139,661</u>	<u>181,408</u>
Net Position - Beginning (originally stated)	2,230,646	2,046,347	546,258	547,047	2,776,904	2,396,524
Prior Period Adjustment	-	198,972	-	-	-	198,972
Net Position - Beginning (restated)	<u>2,230,646</u>	<u>2,048,449</u>	<u>546,258</u>	<u>547,047</u>	<u>2,776,904</u>	<u>2,595,496</u>
Net Position - December 31	<u>\$2,437,794</u>	<u>\$2,230,646</u>	<u>\$ 478,771</u>	<u>\$ 546,258</u>	<u>\$2,916,565</u>	<u>\$2,776,904</u>

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

Governmental Activities: Sales taxes decreased to \$200,420 from \$208,725 in 2022 representing a decrease of \$8,305 or 4.0%. The decrease in sales tax is attributable to a large increase in 2022 related to the recovery efforts from Hurricane Ida and additional funds in circulation following the stimulus programs from COVID-19. Ad valorem (property) taxes increased to \$244,147 from \$227,807 representing an increase of \$16,340 or 7.2%. The increase is primarily due to millage renewals for East Bank Consolidated Fire District, Fire Protection District No. 3, Consolidated Garbage District No. 1 and Playground District No. 16.

Charges for services increased to \$109,771 from \$79,179 representing an increase of \$30,592 or 38.6%.

Operating Grants and Contributions increased to \$294,236 from \$195,516 representing an increase of 50.5%. This increase is due to the increase in grant awards and grant funding year over year, largely in part due to recognizing the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). Investment Earnings/(losses) increased from (\$25,526) to \$69,400 representing an increase of \$94,926 or 372%. The increase in investment earnings is attributable to the Federal Reserve aggressively raising interest rates from late 2022 to mid-2023 to combat inflation, a policy that directly increases investment yields. Miscellaneous revenues increased to \$28,110 from \$12,163 representing an increase of \$15,947 or 131.1%.

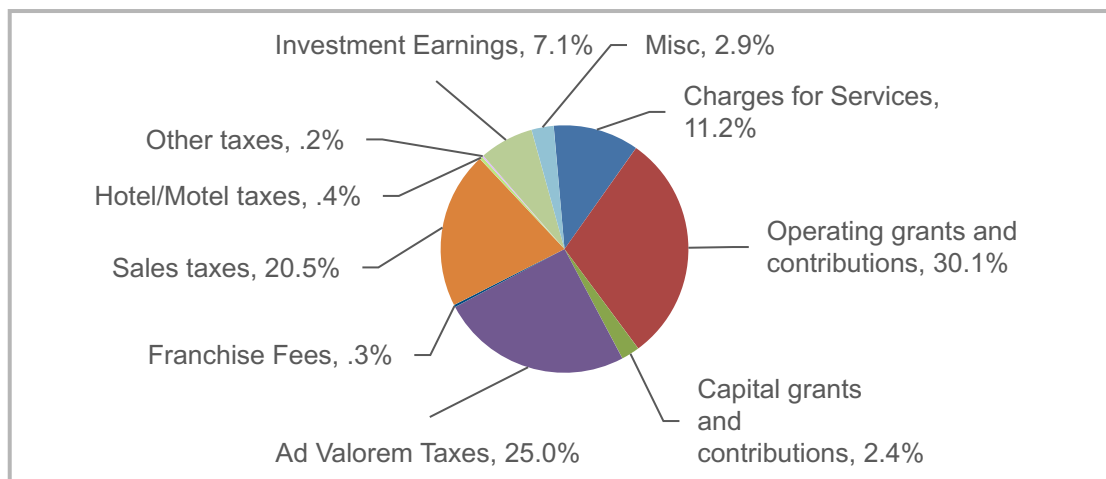
Public works expenses increased to \$252,868 in 2023 from \$131,747 in 2022, representing an increase of \$121,121 year over year. This increase is primarily attributable to the Salt water intrusion event that threatened drinking water in Jefferson Parish and continued disaster recovery costs as a result of Hurricane Ida, which devastated large parts of Jefferson Parish and southeastern Louisiana.

Urban Redevelopment and Housing expenses increased to \$64,076 in 2023 from \$45,658 in 2022, representing an increase of \$18,418 year over year. This change is attributable to increased Housing Choice Vouchers program expenditures as compared to the prior year and construction projects beginning in 2023 under the NOAA grant and a drainage improvement project federally funded as a result of hurricane Isaac funding.

Health and Welfare expenses decreased to \$56,456 in 2023 from \$76,421 in 2022, representing a decrease of \$19,087 year over year. The decrease can be attributed primarily due to a reduction of expenditures related to funding from COVID-19 such as rental assistance.

General Government expenses increased to \$48,913 in 2023 from \$33,786 in 2022, representing an increase of \$15,127 year over year. In 2023, in addition to the 5% annual merit pay increase, the Jefferson Parish Council granted a 5% cost of living adjustment, an increase in insurance premiums as well as capital expenditures.

Revenues by Source – Governmental Activities (2023)



JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

The Statement of Activities, located in the financial statements, shows the cost of program services net of charges for services and grant funding. In the table below, total and net cost are presented allowing the taxpayer to see the portion which is left to be funded from general sources such as taxes.

Total and Net Cost of Governmental Activities

(in thousands of dollars)

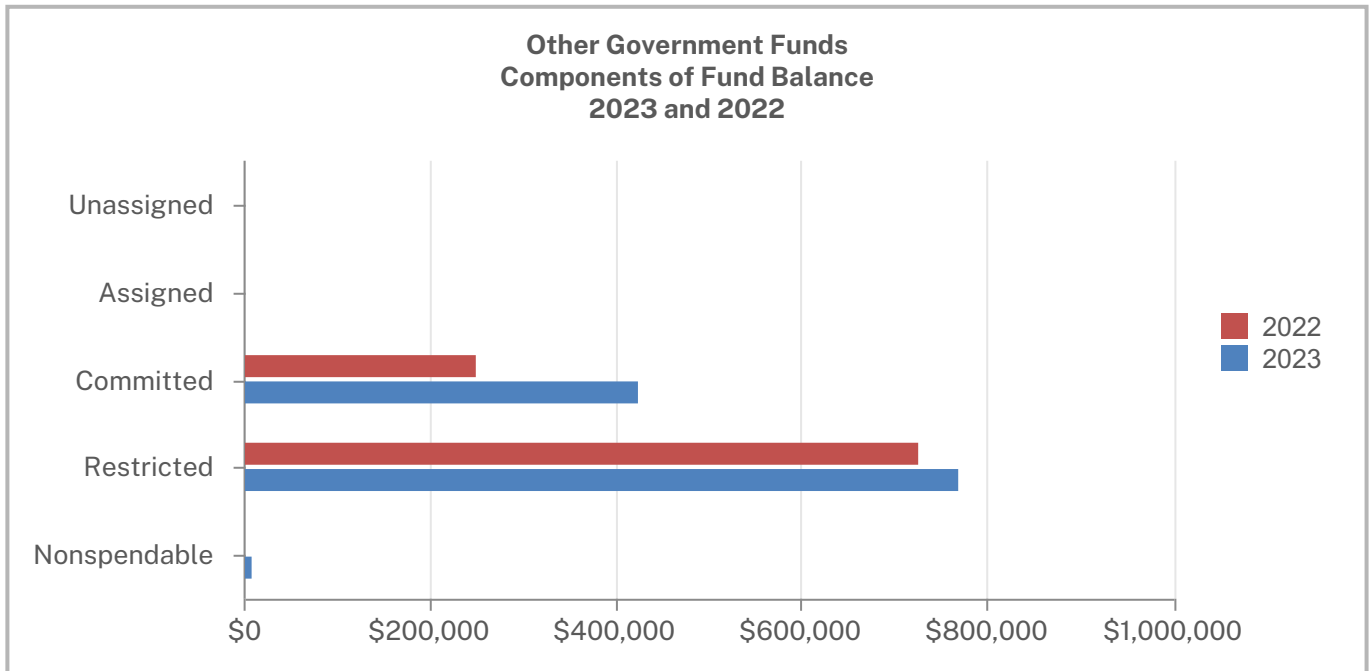
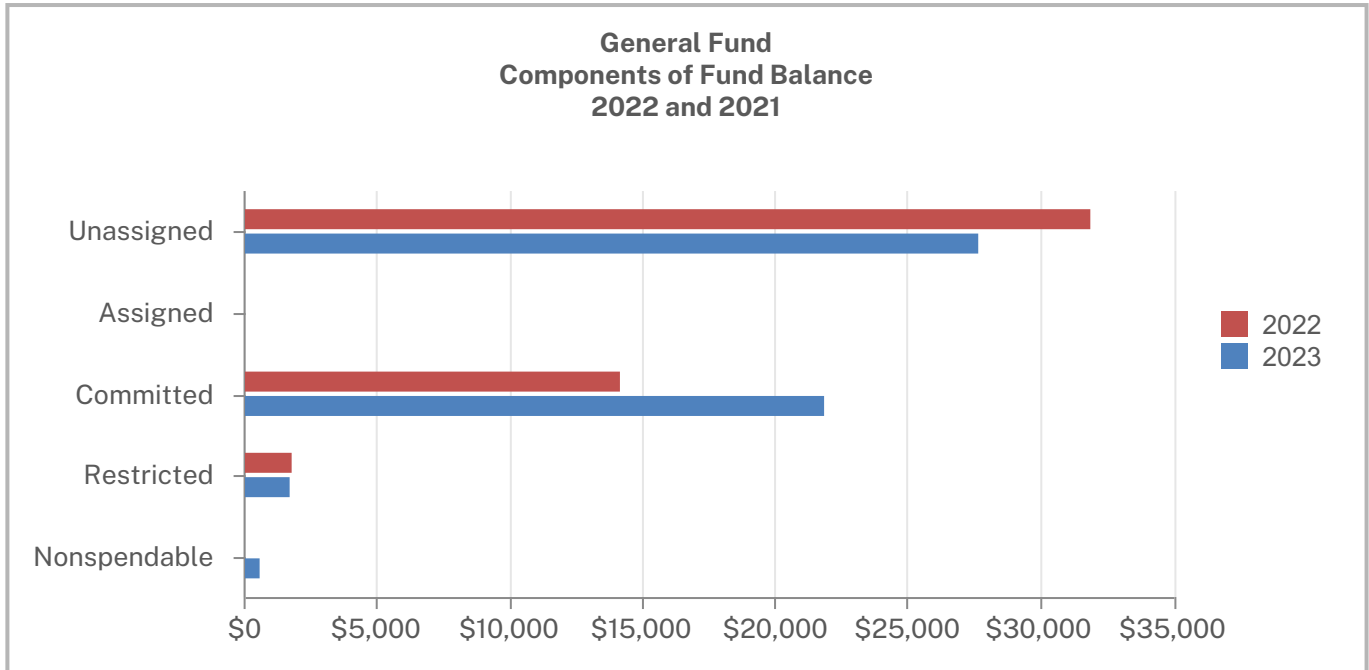
	Total Cost of Services	Charges for Services	Grant Funding	Net Cost of Services
General Government	\$ 229,955	\$ 52,648	\$ 31,711	\$ 145,596
Public Safety	127,962	9,659	5,984	112,319
Public Works	252,868	28,859	37,254	186,755
Transit	24,119	2,483	15,119	6,517
Health and Welfare	56,456	5,630	43,357	7,469
Culture and Recreation	80,174	6,088	2,569	71,517
Economic Development	6,077	4,404	-	1,673
Urban Redevelopment	64,076	-	181,445	(117,369)
Other	33,548	-	-	33,548
Total	<u>\$ 875,235</u>	<u>\$ 109,771</u>	<u>\$ 317,439</u>	<u>\$ 448,025</u>

Business-Type Activities: Expenses for the Sewer Department for 2023 in the amount of \$70,025 increased \$7,704 or 12.4% from \$62,321 in 2022. This increase is primarily attributable to labor, material and equipment expenses for the Rosethorne Wastewater Treatment Plant project approved in August 2021 per Ordinance No. 26256 (Resolution No. 138117). The Water Department operating expenses increased \$18,020 or 34.5% from \$52,261 in 2022 to \$70,281 in 2023 primarily due to the cost of acquiring and constructing additions, extensions and improvements to the drinking water system and the costs of bond issuance. In 2023, charges for services for the Sewer District increased \$13,630 or 36.9% to \$50,538 from \$36,908 in 2022. Charges for services for the Water Department increased by \$12,071 or 26.4% from \$45,761 in 2022 to \$57,832 in 2023. These increases in charges for services are due to the Consumer Price Index (CPI) increasing significantly from January of 2022 to January 2023. In accordance with Parish ordinance, the base rates of monthly service charges are adjusted annually based on the percentage change of the CPI.

Expenses for Hospital District No. 1 decreased to \$7,588 in 2023 from \$9,470 in 2022. Correspondingly, revenues increased slightly to \$5,131 in 2023 from \$5,030 in 2022.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

Financial Analysis of the Government's Funds



JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

Financial Analysis of the Government's Funds

Governmental Funds

The focus of the Parish's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. In particular, unassigned fund balance serves as a useful measure of net resources available for spending at the end of the year.

At December 31, 2023, the Parish's total fund balance for the governmental funds was \$1,253,143 compared to \$1,025,361 in 2022, representing an increase of \$227,782 or 22.2%. This increase is primarily driven by increased operating costs related to inflation, including costs related to Hurricane IDA. Please see below for detail on the fund balance for each major fund.

Of the \$1,253,143 fund balance, \$27,657 remains unassigned.

The General Fund is the chief operating fund of the Parish. Unassigned fund balance of the general fund in 2023 was \$27,657 as compared to \$31,919 in 2022 representing a decrease of \$4,262 or 13.4%.

Total fund balance for the general fund increased to \$51,935 from \$47,864 in 2023 representing an increase of \$4,071 or 8.5%.

As a measure of the general fund's liquidity, it may be useful to compare both unassigned general fund balance and total fund balance for the general fund to total general fund expenditures which were \$109,735 and \$104,005 in 2023 and 2022, respectively.

The unassigned general fund balance and total fund balance for the general fund was approximately 25.2% and 47.3%, respectively, of total general fund expenditures in 2023 compared to 25.2% and 38.3% in 2022.

Major Funds

The Parish has presented the following as major funds which are 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:

1. General Fund,
2. Federal and State Grants,
3. East Bank Consolidated Fire District,
4. Drainage and Pump Station Capital Improvements Fund, and
5. Road & Sewerage Sales Tax Capital Improvements Fund.

All other governmental funds are presented in one column, titled Other Governmental Funds.

- The General Fund is the primary operating fund of the Parish and a budgetary comparison statement has been provided to demonstrate compliance with the annually adopted budget. At the end of the current fiscal year, the General Fund's fund balance is \$51,935 compared to \$47,864 at the end of 2022 representing an increase of \$4,071 or 8.5%. This increase is primarily driven by an increase in General Fund departmental spending coming in under budget.. Of the \$51,935 and \$47,864 fund balances in 2023 and 2022, respectively, \$49,563 and \$46,079, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 45.2% and 44.3% respectively, of total general fund expenditures. Fiscal policies require a minimum fund balance of 10% of budgeted operating expenditures.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

- The Federal and State Grants Special Revenue Fund reported a fund balance of \$47,804 compared to \$27,961 in 2022 representing an increase of \$19,843 in fund balance for the year ended December 31, 2023. The increase is primarily due to the increase in intergovernmental revenues exceeding the increase in expenditures year over year.
- The East Bank Consolidated Fire District reported a fund balance of \$18,471 compared to \$13,905 in 2022 representing a \$4,566 increase or 32.8%. The East Bank Consolidated Fire District millage renewal generated additional funds for the District which will be needed for future years' operations..
- The Drainage and Pump Station Capital Projects Fund reported a fund balance of \$128,632 compared to \$117,135 in 2022 representing an increase of \$11,497 or 9.8%. The Parish invested in new drainage infrastructure in 2022.
- The Road & Sewer Sales Tax Capital Improvements Fund reported a fund balance of \$280,582 compared to \$297,207 in 2022 representing a decrease of \$16,625 or 5.6% primarily due to expenditures for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish.

Proprietary Funds

The Parish accounts for the following enterprise funds which are a type of proprietary fund:

- *Consolidated Sewerage District No. 1* total Net position was \$291,316 compared to \$378,776 in 2022 representing a decrease of \$87,460 or 23.1% due to operating revenues that are in excess of operating expenses. Most of this fund's net position are capital assets net of related debt in the amount of \$246,521. Unrestricted net position amounts to \$44,342 with the remaining \$453 restricted for pension benefits.
- *Consolidated Waterworks District No. 2* total net position was \$276,366 compared to \$246,317 in 2022 representing an increase of \$30,049 or 12.2% primarily due to conservative fiscal policy to budget for forecasted capital expenditure requirements. Most of this fund's net position is in net investment in capital assets in the amount of \$13,866. Unrestricted net position amounts to \$259,543 with \$2,433 restricted for future capital improvements and \$524 restricted for pension benefits.
- *Hospital Service District No. 1* total net deficit was \$88,911. Most of this fund's assets are net investments in capital assets in the amount of \$63,296. The remaining net position is restricted for health and welfare in the amount of \$30,000 and \$150 is restricted for investment in joint venture. Unrestricted negative net position amounts to \$182,357.

General Fund Budgetary Highlights

Original budget compared to final budget. 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.

Information showing the Parish's original and final budget compared with actual operating results is provided in the financial statements. The General Fund's final budgeted revenues were more than the original budgeted revenues by \$2,990 primarily due to the fact that the Parish budgets very conservatively for its original budgeted revenues and makes adjustments during the year to more closely align to actual revenue collection which is the case with sales tax collections.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

The General Fund's final budgeted expenditures were more than the original budgeted expenditures by \$1,825. Expenditures are budgeted to account for all possible costs. This is primarily due to an increase in Code Compliance and Enforcement for demolition of unsafe properties and the purchase of a property for the Emergency Operations Center annex building.

Final budget compared to Actual. The General Fund's actual revenues exceeded the final budgeted revenues by \$4,407 or 4.1%.

The General Fund's actual expenditures were less than the final budgeted expenditures by \$11,199 or 9.3%.

Capital Assets and Debt Administration

The Parish's total investment in capital assets as of December 31, 2023 amounts to \$2,662,512 (net of accumulated depreciation) compared to \$2,579,184 at December 31, 2022, representing an increase of \$83,328 or 3.2%. This investment in capital assets includes land, construction, buildings, plants, improvements, vehicles, machinery and equipment, and infrastructure.

The following is the Parish's capital assets net of accumulated depreciation for the years ended December 31, 2023 and 2022 in thousands of dollars):

	Governmental activities		Business-type activities		Total	
	2023	2022 (restated)	2023	2022	2023	2022 (restated)
Land	\$ 73,695	\$ 71,853	\$ 30,254	\$ 30,254	\$ 103,949	\$ 102,107
Construction in progress	361,003	297,250	68,943	49,582	429,946	346,832
Buildings	182,954	197,734	51,319	55,611	234,273	253,345
Plants	-	-	114,021	119,816	114,021	119,816
Improvements other than buildings	120,487	124,916	28,724	14,987	149,211	139,903
Vehicles	8,989	9,553	3,075	1,279	12,064	10,832
Machinery & equipment	97,975	94,025	3,093	3,409	101,068	97,434
Infrastructure	1,157,878	1,133,489	358,844	375,426	1,516,722	1,508,915
Subscription assets	1,258	-	-	-	1,258	-
Total	<u>\$2,004,239</u>	<u>\$1,928,820</u>	<u>\$ 658,273</u>	<u>\$ 650,364</u>	<u>\$2,662,512</u>	<u>\$2,579,184</u>

The following are the more significant capital asset events of the primary government during the fiscal year (in thousands of dollars):

Project	Department	Amount Expended in 2023
Grand Isle Water System Improvements	Water	\$ 21,301
Salt water Intrusion	Water	17,048
Ida Hurricane Storm Debris	Environmental	10,725
West Metairie Ave Improvements	Capital Projects	9,151
East Bank Transit Operations & Maintenance Facilities	Transit	7,611
Bucktown Living Shoreline	Ecosystems	7,200

Additional information on the Parish's capital assets can be found in Note G - Capital Assets on pages 57-60 of this report.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

Long Term Debt

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2023 (in thousands of dollars):

	Beginning of Year (restated)	Additions	Reductions	Balance at Year End	Due Within One Year
<u>Governmental Activities:</u>					
Bonds	\$ 380,470	\$ -	\$ 8,780	\$ 371,690	\$ 9,210
Bonds - Direct Placement	50,951	1,400	6,511	45,840	6,815
Loan Programs	69,235	12,065	4,885	76,415	5,415
Loan Program - Direct Placement	31,264	-	2,001	29,263	1,897
Bond Premium	59,458	216	4,120	55,554	4,108
Compensated Absences	24,946	11,998	10,604	26,340	1,302
Southeast Louisiana Project	88,083	-	2,243	85,840	2,241
Claims and judgments payable	28,145	11,325	9,245	30,225	9,590
Landfill Postclosure Costs	26,083	3,427	-	29,510	-
Net Pension Liability	55,790	59,762	-	115,552	-
Total Post-Employment Liability	116,115	-	34,268	81,847	-
SBITA Liability	-	1,533	285	1,248	109
Pension Payable - Judges Annuities	1,785	-	46	1,739	-
Total Governmental Activities	<u>\$ 932,325</u>	<u>\$ 101,726</u>	<u>\$ 82,988</u>	<u>\$ 951,063</u>	<u>\$ 40,688</u>
<u>Business-type Activities:</u>					
Bonds	\$ 275,565	\$ -	\$ 3,780	\$ 271,785	\$ 8,130
Bond Premium	27,241	-	1,568	25,673	1,568
Bonds - Direct Borrowing	39,725	1,759	3,133	38,351	3,274
Special Assessments - Direct Borrowing	67	-	67	-	-
Total Post-Employment Liability	17,541	-	7,087	10,454	-
Net Pension Liability	33,424	8,655	-	42,079	-
Total Business-type Activities	<u>\$ 393,563</u>	<u>\$ 10,414</u>	<u>\$ 15,635</u>	<u>\$ 388,342</u>	<u>\$ 12,972</u>

Seen below are the significant long-term debt transactions for the year:

1. In 2023, the Parish Council adopted Ordinance No. 26562 authorizing the issuance of Revenue bonds for the purpose of constructing a new East Bank Animal Shelter and Ordinance No. 26558 authorizing the issuance of Taxable Revenue Bonds for energy efficiency upgrades and improvements to the street lighting at the Bonnabel Greenway. The project funds generated are \$15 million for the Animal Shelter project and \$1.4 million for the Bonnabel Greenway project.

Additional information on the Parish's long-term debt can be found in Note I – Long Term Debt can be found on pages 62-74 of this report.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2023

Economic Factors and Next Year's Budgets and Rates

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 2024 Budget was adopted by the Parish Council on December 6, 2023 with parish-wide revenues of \$908,813 and parish-wide expenditures of \$966,547. Additionally, the 2025 Budget was adopted by the Parish Council on December 11, 2024 with parish-wide revenues of \$1,008,319 and parish-wide expenditures of \$1,029,955, the Parish continued its fiscal policy of conservative revenue projections. The proposed shortfall will be adequately supported by fund balance.

Since 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 assumption of 0% growth of 2022 actuals for the 2024 Budget and 2023 actuals for the 2025 Budget. Property tax projections were based on current taxable assessments and average percent collection in each taxing district.

On the expenditure side, per the 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.

Conservative fiscal policies and adequate fund balances are imperative to handling the challenges incumbent in a balanced budget while maintaining the same level of service to the Jefferson Parish citizens.

Requests for Information

This financial report is designed to provide a general overview of the Parish's finances for all those with an interest in the Parish's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to 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 POSITION

DECEMBER 31, 2023

(in thousands of dollars)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 81,996	\$ 1,495	\$ 83,491	\$ 27,431
Investments	247,460	-	247,460	10,333
Share of pooled assets	974,343	103,808	1,078,151	-
Receivables, net of allowances for estimated uncollectibles:				
Interest	810	384	1,194	-
Ad valorem tax	240,921	15,438	256,359	-
Accounts	33,917	9,354	43,271	983
Notes	-	-	-	10,582
Intergovernmental	103,350	8,856	112,206	298
Other	-	-	-	-
Inventories	2,002	7,798	9,800	-
Prepaid items	129	335	464	168
Restricted assets:				
Cash and cash equivalents	7,498	14,949	22,447	-
Investments	-	215,164	215,164	-
Share of pooled assets	-	28,343	28,343	-
Investment in joint venture	-	150	150	-
Receivables	-	19,392	19,392	-
Total current assets	1,692,426	425,466	2,117,892	49,795
Noncurrent assets:				
Lease receivables	3,081	965	4,046	-
Restricted assets:				
Deposits and other assets	633	-	633	-
Net pension asset	6,319	977	7,296	-
Mortgage loans receivable	-	-	-	5,366
Capital assets not being depreciated	434,698	99,197	533,895	8,332
Capital assets being depreciated, net	1,569,541	559,076	2,128,617	14,152
Total noncurrent assets	2,014,272	660,215	2,674,487	27,850
TOTAL ASSETS	\$ 3,706,698	\$ 1,085,681	\$ 4,792,379	\$ 77,645
DEFERRED OUTFLOW OF RESOURCES				
Deferred charges on debt refunding	\$ 4,654	\$ -	\$ 4,654	\$ -
OPEB-related deferred outflows of resources	3,526	240	3,766	-
Pension-related deferred outflows of resources	105,105	20,195	125,300	53
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 113,285	\$ 20,435	\$ 133,720	\$ 53

(Continued)

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2023
(in thousands of dollars)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
LIABILITIES				
Current liabilities:				
Accounts and contracts payable	\$ 41,851	\$ 7,211	\$ 49,062	\$ 935
Claims and judgments payable	9,590	-	9,590	-
Intergovernmental payable	8,425	1,462	9,887	-
Current portion of long term liabilities	31,097	12,972	44,069	26,087
Deposits	18	-	18	-
Accrued salaries payable	8,375	1,117	9,492	-
Accrued interest payable	8,431	4,577	13,008	9
Unearned revenues	37,181	-	37,181	-
Other payables and accruals	897	3,792	4,689	465
Total current liabilities	145,865	31,131	176,996	27,496
Noncurrent liabilities:				
Net pension liability	115,552	42,079	157,631	-
Total other post-employment benefit liability	81,847	10,454	92,301	-
Other long term liabilities	8,520	-	8,520	122
Customers' deposits	-	12,641	12,641	-
Other payments due in more than one year	712,977	322,837	1,035,814	4,958
Total noncurrent liabilities	918,896	388,011	1,306,907	5,080
TOTAL LIABILITIES	\$ 1,064,761	\$ 419,142	\$ 1,483,903	\$ 32,576
DEFERRED INFLOWS OF RESOURCES				
Taxes levied for a future year	258,506	36,858	295,364	-
Deferred lease revenue	2,924	161,445	164,369	-
OPEB-related deferred inflows of resources	43,298	8,442	51,740	-
Pension-related deferred inflows of resources	12,700	1,458	14,158	5
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 317,428	\$ 208,203	\$ 525,631	\$ 5
NET POSITION				
Net Investment in capital assets	1,850,678	323,683	2,174,361	21,166
Restricted for:				
Judges annuities	1,739	-	1,739	-
Public Safety	67,301	-	67,301	-
Public Works	468,158	-	468,158	-
Transit	33,293	-	33,293	-
Health and Welfare	81,522	30,000	111,522	-
Culture and Recreation	40,482	-	40,482	-
Economic Development	8,318	-	8,318	-
Construction	-	2,433	2,433	-
Debt service	40,461	-	40,461	16,572
Investment in joint venture	-	150	150	-
Pension benefits	6,319	977	7,296	-
Unrestricted	(160,477)	121,528	(38,949)	7,379
Total Net Position	\$ 2,437,794	\$ 478,771	\$ 2,916,565	\$ 45,117

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023
(in thousands of dollars)

		Program Revenues				Net (Expense) Revenue and Changes in Net Position			
Functions/Programs	Expenses	Indirect Expense Allocation	Charges for Services	Operating Grants and Contribution	Capital Grants and Contributions	Primary Government			Component Units
						Governmental Activities	Business- type Activities	Total	
Primary government									
Governmental activities									
General government	\$ 252,828	\$ (22,873)	\$ 52,648	\$ 31,286	\$ 425	\$ (145,596)	\$ -	\$ (145,596)	
Public safety	124,372	3,590	9,659	5,984	-	(112,319)	-	(112,319)	
Public works	244,890	7,978	28,859	15,164	22,090	(186,755)	-	(186,755)	
Transit	23,486	633	2,483	15,119	-	(6,517)	-	(6,517)	
Health and welfare	55,604	852	5,630	43,357	-	(7,469)	-	(7,469)	
Culture and recreation	75,906	4,268	6,088	1,881	688	(71,517)	-	(71,517)	
Economic development	6,021	56	4,404	-	-	(1,673)	-	(1,673)	
Urban redevelopment and housing	63,909	167	-	181,445	-	117,369	-	117,369	
Interest on long-term debt	33,548	-	-	-	-	(33,548)	-	(33,548)	
Total governmental activities	880,564	(5,329)	109,771	294,236	23,203	(448,025)	-	(448,025)	
Business-type activities									
Consolidated Waterworks District No 2	77,510	2,773	57,832	11,383	-	-	(11,068)	(11,068)	
Consolidated Sewerage District No 1	67,469	2,556	50,538	1,717	-	-	(17,770)	(17,770)	
Hospital District No. 1	7,588	-	-	-	-	-	(7,588)	(7,588)	
Total business-type activities	152,567	5,329	108,370	13,100	-	-	(36,426)	(36,426)	
Total primary government	\$ 1,033,131	\$ -	\$ 218,141	\$ 307,336	\$ 23,203	\$ (448,025)	\$ (36,426)	\$ (484,451)	
Component units									
JEDCO	\$ 7,868		\$ 820	\$ 5,774	\$ 1,728				\$ 454
Jefferson Facilities, Inc	591		394	-	-				(197)
Jefferson Redevelopment, Inc	255		-	-	-				(255)
Jefferson Parish Finance Authority	741		-	-	-				(741)
Total component units	\$ 9,455		\$ 1,214	\$ 5,774	\$ 1,728				(739)
General revenues									
Taxes									
Ad valorem						\$ 244,147	\$ 23,099	\$ 267,246	-
Alcoholic beverage						228	-	228	-
Chain store						209	-	209	-
Franchise fees						3,205	-	3,205	-
Sales						200,420	4,000	204,420	-
Hotel/Motel						4,011	-	4,011	-
Auto Rental						317	-	317	-
Severance						1,047	-	1,047	-
Unrestricted investment earnings						69,400	17,149	86,549	1,395
Miscellaneous						28,110	28,770	56,880	748
Transfers						104,079	(104,079)	-	-
Total general revenues, special items and transfers						655,173	(31,061)	624,112	2,143
Change in net position						207,148	(67,487)	139,661	1,404
Net position - beginning (originally stated)						2,049,858	546,258	2,596,116	43,713
Prior period adjustment						180,788	-	180,788	-
Net position - beginning (restated)						2,230,646	546,258	2,776,904	43,713
Net position - ending						\$ 2,437,794	\$ 478,771	\$ 2,916,565	\$ 45,117

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023
(in thousands of dollars)**

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 142	\$ -	\$ -	\$ -	\$ 13,344	\$ 64,816	\$ 78,302
Investments	-	-	-	-	108,870	99,830	208,700
Share of pooled assets	54,619	3,162	24,263	128,789	162,568	557,812	931,213
Receivables, net of allowances for estimated uncollectibles							
Interest	-	-	-	-	103	599	702
Ad valorem tax	4,693	-	46,621	19,600	-	170,007	240,921
Accounts	360	-	-	-	-	33,551	33,911
Leases	1,152	-	-	-	-	1,929	3,081
Intergovernmental	15,602	57,360	6	4,783	380	25,073	103,204
Inventories	-	-	-	-	-	652	652
Prepaid expenses	-	5	-	-	-	124	129
Deposits and other assets	633	-	-	-	-	-	633
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	7,498	7,498
TOTAL ASSETS	\$ 77,201	\$ 60,527	\$ 70,890	\$ 153,172	\$ 285,265	\$ 961,891	\$ 1,608,946
LIABILITIES							
Accounts and contracts payable	\$ 9,484	\$ 4,328	\$ 345	\$ 3,618	\$ 4,683	\$ 17,936	\$ 40,394
Intergovernmental payable	6,323	-	-	2	-	2,100	8,425
Deposits	18	-	-	-	-	-	18
Accrued salaries payable	2,718	121	1,815	-	-	3,060	7,714
Unearned revenues	28	5,724	-	-	-	8	5,760
Other payables and accruals	506	-	-	-	-	135	641
TOTAL LIABILITIES	19,077	10,173	2,160	3,620	4,683	23,239	62,952
DEFERRED INFLOWS OF RESOURCES							
Taxes levied for a future year	5,078	259	50,259	20,920	-	181,990	258,506
Lease related	1,111	-	-	-	-	1,813	2,924
Unavailable revenues	-	2,291	-	-	-	29,130	31,421
TOTAL DEFERRED INFLOWS OF RESOURCES	6,189	2,550	50,259	20,920	-	212,933	292,851
FUND BALANCES							
Nonspendable	633	5	-	-	-	8,274	8,912
Restricted	1,739	47,799	18,471	128,632	280,582	293,579	770,802
Committed	21,906	-	-	-	-	423,866	445,772
Unassigned	27,657	-	-	-	-	-	27,657
TOTAL FUND BALANCES	51,935	47,804	18,471	128,632	280,582	725,719	1,253,143
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 77,201	\$ 60,527	\$ 70,890	\$ 153,172	\$ 285,265	\$ 961,891	\$ 1,608,946

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 POSITION
DECEMBER 31, 2023
(in thousands of dollars)

Amounts reported for governmental funds in the statement of net position are different because:	<u>Primary Government</u>
Total Fund Balances at December 31, 2023 - Governmental Funds	\$ 1,253,143
Capital Assets net of accumulated depreciation	2,000,074
Net pension asset	6,319
Other assets and liabilities not available as current resources	(13,830)
Internal Service Fund Assets and Liabilities	50,447
Deferred outflows of resources were reported in the Statement of Net Position to reflect deferred charges on debt refunding and the impact of OPEB and pension-related transactions	113,282
Deferred inflows of resources were reported in the governmental funds that represent revenues in the government-wide statements	31,421
Deferred inflows of resources were reported in the Statement of Net Position to reflect the impact of OPEB and pension-related transactions	(55,998)
Long term liabilities at December 31, 2023	
Bonds payable (net of premiums and discounts)	(490,879)
Loans payable	(105,678)
Southeast Louisiana Project	(85,840)
Compensated absences payable	(26,340)
Judges annuities payable	(1,739)
Landfill postclosure costs	(29,510)
Net pension liability	(115,552)
SBITA liability	(1,248)
Accrued interest payable on long-term debt	(8,431)
Total other post-employment benefit liability	(81,847)
Total long term liabilities	<u>(947,064)</u>
Total Net Position - Governmental Activities	<u><u>\$ 2,437,794</u></u>

The accompanying notes are an integral part of this statement

JEFFERSON PARISH, LOUISIANA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES/(DEFICIT)
FOR THE YEAR ENDED DECEMBER 31, 2023
(in thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 54,697	\$ -	\$ 48,304	\$ 37,678	\$ 24,871	\$ 288,033	\$ 453,583
Licenses and permits	16,551	-	-	-	-	510	17,061
Intergovernmental	800	233,820	3,251	8,895	1,283	37,301	285,350
Charges for services	29,828	-	-	-	-	55,537	85,365
Fines and forfeitures	5,032	4	-	-	-	2,310	7,346
Investment earnings	5,403	6,276	1,362	5,748	13,681	32,864	65,334
Miscellaneous	880	224	65	707	-	9,730	11,606
TOTAL REVENUES	113,191	240,324	52,982	53,028	39,835	426,285	925,645
Expenditures							
Current							
General government	71,920	-	-	-	-	2,422	74,342
Public safety	27,178	289	44,632	-	-	56,297	128,396
Public works	-	-	-	11,393	4,041	181,991	197,425
Transit	-	319	-	-	-	21,473	21,792
Health and welfare	1,788	32,992	-	-	-	19,876	54,656
Culture and recreation	8,366	-	-	-	-	64,112	72,478
Economic Development	-	-	-	-	-	6,022	6,022
Urban redevelopment and housing	-	63,888	-	-	-	-	63,888
Debt service							
Principal	-	-	-	2,243	-	22,177	24,420
Interest and other charges	-	-	-	3,447	-	23,051	26,498
Capital outlay	483	24,107	2,343	26,153	54,944	34,906	142,936
TOTAL EXPENDITURES	109,735	121,595	46,975	43,236	58,985	432,327	812,853
Excess (deficiency) of revenues over (under) expenditures	3,456	118,729	6,007	9,792	(19,150)	(6,042)	112,792
Other financing sources (uses)							
Transfers in	89,077	4,976	1,109	1,705	3,018	257,122	357,007
Transfers out	(88,462)	(103,862)	(2,550)	-	(493)	(60,331)	(255,698)
Bond premium	-	-	-	-	-	216	216
Issuance of bonds	-	-	-	-	-	13,465	13,465
TOTAL OTHER FINANCING SOURCES (USES)	615	(98,886)	(1,441)	1,705	2,525	210,472	114,990
Net change in fund balances	4,071	19,843	4,566	11,497	(16,625)	204,430	227,782
Fund Balance							
BEGINNING OF YEAR	47,864	27,961	13,905	117,135	297,207	521,289	1,025,361
END OF YEAR	\$ 51,935	\$ 47,804	\$ 18,471	\$ 128,632	\$ 280,582	\$ 725,719	\$ 1,253,143

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, 2023
(in thousands of dollars)

Amounts reported for governmental activities in the statement of activities are differences because:		Primary Government
Net change in fund balance - total governmental funds		\$ 227,782
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.		
Capital outlays	142,936	
Depreciation expense	<u>(85,943)</u>	56,993
Revenues earned but not available for certain grant revenues.		31,421
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 position. Governmental funds also report the effect of insurance costs, premiums, discounts, and similar items when debt is first issued, whereas those amounts are deferred and amortized in the statement of activities.		
The following itemizes the differences in the treatment of long-term debt and related items.		
Proceeds from long-term debt	(13,681)	
Principal payments	24,420	
Bond premium amortization	4,120	
Increase in SBITA liability	(1,248)	
Increase in accrued interest payable	(7,262)	
Changes in net pension asset/liabilities	(140,136)	
Change in total post-employment benefit liability	34,268	
Decrease in judges annuities	46	
Increase in compensated absences payable	(1,394)	
Increase in landfill post-closure care costs	<u>(3,427)</u>	(104,294)
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.		
		(9,230)
Indirect expenses allocated between the governmental activities and proprietary funds		
		(5,329)
The net effect of certain activities of internal service funds is reported with governmental activities.		
		<u>9,805</u>
Change in net position of governmental activities		<u><u>\$ 207,148</u></u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Hospital District No. 1	Total	
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ -	\$ 1,495	\$ -	\$ 1,495	\$ 3,694
Investments	-	-	-	-	38,760
Share of Pooled Assets	18,443	88,626	(3,261)	103,808	43,130
Receivables, Net of Allowances for estimated Uncollectibles:					
Ad Valorem Tax	15,438	-	-	15,438	-
Interest	-	98	286	384	108
Accounts	5,804	3,550	-	9,354	6
Intergovernmental	318	8,354	184	8,856	146
Due From Other Funds	-	-	-	-	-
Inventories	3,406	4,392	-	7,798	1,350
Prepaid Items	-	-	335	335	-
Restricted assets:					
Cash and cash equivalents	1,760	12,091	1,098	14,949	-
Investments	-	177,089	38,075	215,164	-
Share of Pooled Assets	25,865	2,478	-	28,343	-
Investment in joint venture	-	-	150	150	-
Receivables:					
Ad Valorem Tax	-	18,623	-	18,623	-
Interest	-	768	-	768	-
Intergovernmental	-	1	-	1	-
Total Current Assets:	71,034	317,565	36,867	425,466	87,194
Noncurrent assets:					
Lease Receivables	-	965	-	965	-
Restricted assets:					
Net pension asset	453	524	-	977	-
Capital assets not being depreciated	13,172	69,076	16,949	99,197	-
Capital assets being depreciated, net	371,805	142,143	45,128	559,076	4,165
Total noncurrent assets:	385,430	212,708	62,077	660,215	4,165
TOTAL ASSETS	\$ 456,464	\$ 530,273	\$ 98,944	\$ 1,085,681	\$ 91,359
DEFERRED OUTFLOWS OF RESOURCES					
OPEB-related deferred outflows	\$ 62	\$ 178	\$ -	\$ 240	\$ -
Pension-related deferred outflows	7,527	9,033	3,635	20,195	-
TOTAL DEFERRED OUTFLOWS	\$ 7,589	\$ 9,211	\$ 3,635	\$ 20,435	\$ -

(Continued)

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Hospital District No. 1	Total	
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 1,284	\$ 5,560	\$ 367	\$ 7,211	\$ 1,457
Claims and judgments payable	-	-	-	-	9,590
Due to other funds	-	-	-	-	-
Intergovernmental payable	33	1,302	127	1,462	-
Current portion of bonds payable	9,698	3,274	-	12,972	-
Accrued payroll expenses	483	634	-	1,117	661
Accrued interest payable	1,563	3,014	-	4,577	-
Accrued expenses and other liabilities	1,297	2,019	476	3,792	256
TOTAL CURRENT LIABILITIES	14,358	15,803	970	31,131	11,964
Noncurrent Liabilities:					
Claims and judgments payable	-	-	-	-	20,428
Net pension liability	5,567	6,544	29,968	42,079	-
Total other postemployment benefits liability	3,578	6,876	-	10,454	-
Other	-	-	-	-	8,520
Payable from restricted assets:					
Customers' deposits	-	12,641	-	12,641	-
Bonds payable	128,758	194,079	-	322,837	-
Total noncurrent liabilities from restricted assets	137,903	220,140	29,968	388,011	28,948
TOTAL LIABILITIES	\$ 152,261	\$ 235,943	\$ 30,938	\$ 419,142	\$ 40,912
DEFERRED INFLOWS OF RESOURCES					
Taxes levied for a future year	\$ 16,703	\$ 20,155	\$ -	\$ 36,858	\$ -
OPEB-related deferred inflows	3,106	5,336	-	8,442	-
Pension-related deferred inflows	667	791	-	1,458	-
Deferred lease revenue	-	893	160,552	161,445	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 20,476	\$ 27,175	\$ 160,552	\$ 208,203	\$ -
NET POSITION					
Net investment in capital assets	\$ 246,521	\$ 13,866	\$ 63,296	\$ 323,683	\$ 4,165
Restricted for construction	-	2,433	-	2,433	-
Restricted for health and welfare	-	-	30,000	30,000	-
Restricted for investment in joint venture	-	-	150	150	-
Restricted for pension benefits	453	524	-	977	-
Unrestricted	44,342	259,543	(182,357)	121,528	46,282
TOTAL NET POSITION	\$ 291,316	\$ 276,366	\$ (88,911)	\$ 478,771	\$ 50,447

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Hospital District No. 1	Total	
OPERATING REVENUES					
Charges for sales and services	\$ 50,538	\$ 57,832	\$ -	\$ 108,370	\$ 44,892
Other operating revenue	-	-	5,131	5,131	15
Premiums	-	-	-	-	21,250
Total operating revenues	50,538	57,832	5,131	113,501	66,157
OPERATING EXPENSES					
Personnel services	15,311	15,246	1,467	32,024	17,757
Contractual services, supplies, materials, and other	30,115	46,891	976	77,982	29,360
Depreciation and amortization	17,920	8,144	4,718	30,782	587
Claims	-	-	427	427	11,394
Total operating expenses	63,346	70,281	7,588	141,215	59,098
Operating income/(loss)	(12,808)	(12,449)	(2,457)	(27,714)	7,059
NONOPERATING REVENUES (EXPENSES)					
Taxes	14,500	12,599	-	27,099	-
Intergovernmental revenues	1,717	11,383	-	13,100	671
Assessment income	65	-	-	65	-
Investment earnings (losses)	1,086	14,027	2,036	17,149	4,066
Interest and other charges	(4,123)	(7,229)	-	(11,352)	-
Other	1,418	11,450	48	12,916	568
Total nonoperating revenues (expenses)	14,663	42,230	2,084	58,977	5,305
Income (loss) before contributions and transfers	1,855	29,781	(373)	31,263	12,364
Transfers in	-	298	-	298	103
Transfers out	(89,315)	(30)	(9,703)	(99,048)	(2,662)
Change in Net Position	(87,460)	30,049	(10,076)	(67,487)	9,805
Total net position - beginning of year	378,776	246,317	(78,835)	546,258	40,642
Total net position - end of year	\$ 291,316	\$ 276,366	\$ (88,911)	\$ 478,771	\$ 50,447

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, 2023
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Hospital District No. 1	Total	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 44,936	\$ 47,256	\$ 4	\$ 92,196	\$ 66,844
Payments to suppliers	(29,625)	(48,461)	(583)	(78,669)	(38,820)
Payments to employees	(9,626)	(5,254)	(1,587)	(16,467)	(17,934)
Payments for claim settlements	-	-	(427)	(427)	4,657
Net cash provided by (used in) operating activities	5,685	(6,459)	(2,593)	(3,367)	14,747
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Taxes from millage	-	-	-	-	-
Transfers from other funds	-	-	-	-	103
Transfers to other funds	(89,315)	(30)	(9,703)	(99,048)	(2,662)
Net cash provided by (used in) noncapital financing activities	(89,315)	(30)	(9,703)	(99,048)	(2,559)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Taxes from millage	12,849	13,472	-	26,321	-
Intergovernmental revenues	1,406	3,037	-	4,443	671
Acquisition and construction of capital assets	(236)	(50,763)	-	(50,999)	(171)
Assessment income	65	-	-	65	-
Principal payments on borrowing	(2,843)	(3,946)	-	(6,789)	-
Interest and other charges	(4,123)	(7,229)	-	(11,352)	-
Other	1,418	11,450	48	12,916	(150)
Net cash provided by (used in) capital and related financing activities	8,536	(33,979)	48	(25,395)	350
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sales and maturities of investments	4,791	19,075	12,258	36,124	-
Purchase of investments	(4,791)	-	-	(4,791)	-
Investment earnings and other	1,086	14,027	2,036	17,149	4,059
Net cash provided by (used in) investing activities	1,086	33,102	14,294	48,482	4,059
Net increase (decrease) in cash and cash equivalents	(74,008)	(7,366)	2,046	(79,328)	16,597
Cash and cash equivalents, January 1, 2023	120,076	111,955	(4,209)	125,210	29,902
Cash and cash equivalents, December 31, 2023	<u>\$ 46,068</u>	<u>\$ 104,589</u>	<u>\$ (2,163)</u>	<u>\$ 45,882</u>	<u>\$ 46,499</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ (12,808)	\$ (12,449)	\$ (2,457)	\$ (27,714)	\$ 7,059
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation expense	17,920	8,145	4,718	30,783	587
(Increase) decrease in accounts receivable	652	2,063	(5,127)	(2,412)	6
Change in due to/from other funds	-	-	-	-	4,104
(Increase) decrease in inventories, prepaid and other assets	(55)	(497)	103	(449)	351
Increase/(decrease) in deposits	-	(249)	-	(249)	681
Increase (decrease) in accounts payable	435	(2,067)	496	(1,136)	40
Increase in claims and judgements payable	-	-	-	-	2,096
Increase/(decrease) in accrued expense and other liabilities	168	283	1	452	(177)
Change in deferred charges related to net OPEB liability	1,000	1,761	-	2,761	-
Change in deferred charges related to net pension liability	(11,485)	(13,620)	2,939	(22,166)	-
Increase (decrease) in net OPEB liability	(2,566)	(4,521)	-	(7,087)	-
Change in net pension assets & liabilities	12,424	14,692	(3,456)	23,660	-
Total adjustments	18,493	5,990	(326)	24,157	7,688
Net cash provided by (used in) operating activities	<u>\$ 5,685</u>	<u>\$ (6,459)</u>	<u>\$ (2,783)</u>	<u>\$ (3,557)</u>	<u>\$ 14,747</u>
Cash and cash equivalents, December 31, 2023					
Current assets:					
Cash and cash equivalents	\$ -	\$ 1,495	\$ -	\$ 1,495	\$ 3,694
Share of pooled assets	18,443	88,626	(3,261)	103,808	43,130
Restricted assets:					
Cash and cash equivalents	1,760	12,091	1,098	14,949	-
Share of pooled assets	25,865	2,478	-	28,343	-
Cash and cash equivalents per Statement of Net Position	<u>\$ 46,068</u>	<u>\$ 104,690</u>	<u>\$ (2,163)</u>	<u>\$ 148,595</u>	<u>\$ 46,824</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2023
(in thousands of dollars)

	Total Pension Trust Funds	Custodial Funds Totals
ASSETS		
Cash and cash equivalents	\$ 2,500	\$ 118
Investments		
Mutual funds - Money market/cash reserve	1,178	-
Mutual funds-Fixed income	16,017	-
Mutual funds-Equity	39,960	-
Common stocks	28,772	-
Corporate bonds	7,568	-
Real estate investments	6,116	-
US Treasury obligations	7,334	-
US Government agencies	6,490	-
Share of Pooled Assets	-	2,830
Receivables		
Contributions	16	-
Miscellaneous	-	51
Due from other agency	-	2,541
Interest	141	-
Property, plant and equipment [net]	1	-
Total Assets	<u>116,093</u>	<u>5,540</u>
Deferred outflows of resources	<u>212</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable	147	38
Accrued Expense	80	171
Due to other agency	-	-
Total current liabilities	<u>227</u>	<u>209</u>
Noncurrent liabilities:		
Net pension liability	98	-
Net other postemployment benefit obligations (OPEB)	120	-
Total noncurrent liabilities	<u>218</u>	<u>-</u>
Total Liabilities	<u>445</u>	<u>209</u>
Deferred inflows of resources	<u>116</u>	<u>-</u>
NET POSITION		
Restricted for:		
Pension	115,744	-
Other individuals, organizations and other governments	-	5,330
Total net position	<u><u>\$ 115,744</u></u>	<u><u>\$ 5,330</u></u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(in thousands)

	Total Pension Trust Funds	Custodial Funds Totals
Additions		
Contributions:		
Employer	\$ 2,339	\$ -
Plan members	1	-
Total Contributions	<u>2,340</u>	<u>-</u>
Other income		
Investment Income:		
Net Appreciation (depreciation) in Fair Value of Investments	4,408	-
Realized gains (losses) from sale of investments	9,454	-
Interest/ Dividends		
Total Investment Income (Loss)	13,862	-
Less: Investment Expense	<u>(171)</u>	<u>-</u>
Net Investment Income (Loss)	<u>13,691</u>	<u>-</u>
 Fine & Fees	 -	 1,712
Total Additions	<u>16,031</u>	<u>6,820</u>
Deduction		
Benefits	11,016	606
Refunds and withdrawals	32	-
Administrative expense	555	4,789
General Expense	-	1,065
Total Deductions	<u>11,603</u>	<u>6,460</u>
Net increase (decrease) in fiduciary net position	<u>4,428</u>	<u>360</u>
Net position-beginning	<u>111,316</u>	<u>4,970</u>
Net position-ending	<u><u>\$ 115,744</u></u>	<u><u>\$ 5,330</u></u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS ¹
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2023
(in thousands of dollars)

	Governmental Fund Type	Proprietary Fund type					
	JEDCO	Jefferson Facilities, Inc ¹	Jefferson Redevelopment, Inc ¹	Jefferson Parish Finance Authority	Total	Total	
ASSETS							
Current Assets							
Cash and cash equivalents	\$ 4,445	\$ 52	\$ -	\$ 22,934	\$ 22,986	\$ 27,431	
Investments	3,838	-	-	6,495	6,495	10,333	
Receivables, net of allowances for estimated uncollectibles							
Accounts	885	2	-	96	98	983	
Notes	10,551	-	-	31	31	10,582	
Intergovernmental	298	-	-	-	-	298	
Prepaid items	61	9	-	98	107	168	
Total current assets	20,078	63	-	29,654	29,717	49,795	
Noncurrent Assets							
Restricted Assets							
Mortgage loans receivable	-	-	-	5,366	5,366	5,366	
Capital assets not being depreciated	8,294	38	-	-	38	8,332	
Capital assets being depreciated, net	9,929	-	4,223	-	4,223	14,152	
Total noncurrent assets	18,223	38	4,223	5,366	9,627	27,850	
TOTAL ASSETS	\$ 38,301	\$ 101	\$ 4,223	\$ 35,020	\$ 39,344	\$ 77,645	
DEFERRED OUTFLOWS OF RESOURCES							
Pension-related deferred outflows	\$ -	\$ -	\$ -	\$ 53	\$ 53	\$ 53	

¹ As of June 30, 2023

(Continued)

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS ¹
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2023
(in thousands of dollars)

	Governmental Fund Type	Proprietary Fund type				Total	Total
	JEDCO	Jefferson Facilities, Inc ¹	Jefferson Redevelopment, Inc ¹	Jefferson Parish Finance Authority			
LIABILITIES							
Current Liabilities							
Account payable	\$ 908	\$ 27	\$ -	\$ -	\$ 27	\$ 935	
Accrued interest payable	-	-	-	9	9	9	
Other payables and accruals	47	1	-	417	418	465	
Current portion of bonds payable	-	27	-	25,675	25,702	25,702	
Current portion of loan payable	-	385	-	-	385	385	
Total current liabilities	955	440	-	26,101	26,541	27,496	
Long-term debt less current maturities							
Other payable and accruals	93	29	-	-	29	122	
Bonds payable	1,280	-	-	-	-	1,280	
Loan payable	-	3,678	-	-	3,678	3,678	
Total Long-term debt	1,373	3,707	-	-	3,707	5,080	
TOTAL LIABILITIES	\$ 2,328	\$ 4,147	\$ -	\$ 26,101	\$ 30,248	\$ 32,576	
DEFERRED INFLOWS OF RESOURCES							
Pension-related deferred inflows	\$ -	\$ -	\$ -	\$ 5	\$ 5	\$ 5	
NET POSITION							
Net investment in capital assets	16,943	-	4,223	-	4,223	21,166	
Restricted	14,958	-	-	1,614	1,614	16,572	
Unrestricted	4,072	(4,046)	-	7,353	3,307	7,379	
Total net position	\$ 35,973	\$ (4,046)	\$ 4,223	\$ 8,967	\$ 9,144	\$ 45,117	

¹ As of June 30, 2023

The accompanying notes are an integral part this statement.

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS ¹
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023
(in thousands of dollars)

Functions/ Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
JEDCO	\$ 7,868	\$ 820	\$ 5,774	\$ 1,728
Total governmental activities	<u>7,868</u>	<u>820</u>	<u>5,774</u>	<u>1,728</u>
Business-type activities				
Jefferson Facilities, Inc ¹	591	394	-	-
Jefferson Redevelopment, Inc ¹	255	-	-	-
Jefferson Parish Finance Authority	741	-	-	-
Total business type activities	<u>1,587</u>	<u>394</u>	<u>-</u>	<u>-</u>
Total component units	<u>\$ 9,455</u>	<u>\$ 1,214</u>	<u>\$ 5,774</u>	<u>\$ 1,728</u>

¹ As of June 30, 2023

The accompanying notes are an integral part of this statement

(Continued)

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS ¹
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023
(in thousands of dollars)

Functions/ Programs	Net (Expense) Revenue and Changes in Net Position				Total
	JEDCO ¹	Jefferson Facilities, Inc	Jefferson Redevelopment, Inc	Jefferson Parish Finance Authority ¹	
Governmental Activities					
JEDCO	\$ 454	\$ -	\$ -	\$ -	\$ 454
Total governmental activities	454	-	-	-	454
Business-type activities					
Jefferson Facilities, Inc ¹	-	(197)	-	-	(197)
Jefferson Redevelopment, Inc ¹	-	-	(255)	-	(255)
Jefferson Parish Finance Authority	-	-	-	(741)	(741)
Total business type activities	-	(197)	(255)	(741)	(1,193)
Total component units	454	(197)	(255)	(741)	(739)
General revenues					
Unrestricted investment earnings	701		-	694	1,395
Miscellaneous	114	564	15	55	748
Total general revenues and transfers	815	564	15	749	2,143
Change in net position	1,269	367	(240)	8	1,404
Net position - beginning	34,704	(4,413)	4,463	8,959	43,713
Net position - ending	<u>\$ 35,973</u>	<u>\$ (4,046)</u>	<u>\$ 4,223</u>	<u>\$ 8,967</u>	<u>\$ 45,117</u>

**NOTES TO THE
FINANCIAL STATEMENTS**

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

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 most significant of the government's accounting policies are described below.

1. 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 2012. 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

A component unit is blended if any one of the following criteria are met 1) The component unit's governing body is substantively the same as the governing body of the primary government and there is a financial benefit or burden relationship between the primary government and the component unit or management of the primary government has operational responsibility for the component unit, 2) The component unit provides services exclusively, or almost exclusively, to the primary government or otherwise exclusively, or almost exclusively, benefits the primary government even though it does not provide services directly to the primary government, or 3) The component unit's outstanding debt is expected to be repaid entirely or almost entirely with resources of the primary government.

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

Community Justice Agency

Ambulance District

Emergency Communications District

Road Lighting Districts

Hospital District No. 1

Garbage District

Drainage District

Playground & Recreation Districts Fire Districts

Waterworks District

Special Tax Development Districts

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 provides services exclusively to the Parish.

b. Discretely Presented Component Units

The component units' columns in the combined financial statements include the financial data of the Parish's four 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. The Parish Council appoints seven members, the Parish President appoints one member and thirteen members are appointed by various business and civic associations in the Parish. JEDCO is considered to be fiscally dependent on the Parish 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 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. 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 Q – 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.

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 eight 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Presented in the report are condensed financial statements of each of the four 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	Jefferson Parish Finance Authority
District 700 Churchill Parkway Boulevard	1221 Elmwood Park Boulevard, Suite 505
Avondale, Louisiana 70095	Harahan, Louisiana 70123
Jefferson Facilities, Inc.	Jefferson Redevelopment, Inc.
230 Huey P. Long Avenue	230 Huey P. Long Avenue
Gretna, Louisiana 70053	Gretna, Louisiana 70053

c. Related Organization

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 the Jefferson Parish Human Services Authority. In 2023, the Parish provided \$2,165,000 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.

d. Jointly Governed Organizations

The Parish, in conjunction with Orleans, Plaquemines, St. Tammany, St. Bernard, St. Charles, St. John and Tangipahoa Parishes has created the Regional Planning Commission (RPC). The RPC's board is composed of members from each of participating Parishes plus the Director of the State Department of Highways. The Parish appropriated \$150,479 as an operating grant to the RPC for 2023.

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 Annual Comprehensive Financial Report for the year ended December 31, 2023 are the Management Discussion and Analysis (MD&A) and government wide financial statements which include the Statement of Net Position and the Statement of Activities.

The Statement of Net Position 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 Position 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, fiduciary funds, and component units. 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 custodial 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, West Jefferson Medical Center Employee Retirement Plan and the East Jefferson General Hospital Retirement Plan. These funds are excluded from the government - wide financial statements.

The Parish Implemented the following accounting standards for the year ended December 31, 2023. The implementation of these standards did not have an effect on beginning net position:

- a. GASB Statement No. 94, Public-Private and Public Private Partnerships and Availability Payment Arrangements
- b. GASB Statement No. 96, Subscription-Based Information Technology Arrangements
- c. GASB Statement No. 99, Omnibus 2022 (Leases, PPPs, and SBITAs). The remaining portions of GASB 99 will be effective for the 2024 audit.

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 after they are received. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 fund's present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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 grant revenues available if collected within 180 days of year end. 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. 33, 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 outflows/inflows of resources on the Statement of Net Position and Balance Sheet. Deferred outflows of resources represent a consumption of net assets that applies to future periods. Deferred inflows of resources represent an acquisition of net assets that applies to future periods.

Ad valorem (property) taxes revenue levied for the subsequent year are reported as a deferred inflow on the Balance Sheet and Statement of Net position as taxes levied for a future year. In the subsequent period, the deferred inflow is removed from the Balance Sheet/Statement of Net Position and revenue is recognized. Total taxes levied for a future year reported on the Statement of Net Position are \$295,364, of which \$258,506 is related to government type activities and \$36,858 for business type activities.

A deferred charge on refunding is the result of the difference between the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized as an adjustment to interest expense over the shorter of the life of the refunded or the refunding debt. The Parish reports the unamortized portion of these deferred charges as a deferred inflow on the Statement of Net Position. The Parish also reports deferred inflows/outflows of resources related to pensions in recognition of changes in the net pension liability. Further information can be found in Note S – Pension Plans.

Unearned revenues 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. Unearned revenue is presented as a liability on both the Statement of Net Position and the Governmental Funds Balance Sheet.

Unavailable revenues are reported in the deferred inflows section of the Governmental Funds Balance Sheet. In subsequent periods, when both revenue recognition criteria are met, or when the Parish has a legal claim to the resources, the deferred inflow for Unavailable revenue is removed from the Balance Sheet and revenue is recognized. For the year ended December 31, 2023, the Parish reported unavailable revenues in the amount of \$31,421 in the Governmental Funds Balance Sheet.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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:

Federal Emergency Management Grants	Labor Grants
Health and Human Services Grants	Miscellaneous Grants
Housing and Urban Development Grants	Transit Grants

The East Bank Consolidated Fire District Special Revenue Fund accounts for the proceeds of restricted ad valorem tax 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 Sewer Sales Tax Capital Improvements Capital Projects Fund accounts for bond proceeds, taxes, intergovernmental revenues, and transfers from Parish funds for constructing and improving public roads, streets, sewerage and other capital projects consistent with the use of the tax within the Parish.

The government reports the following proprietary funds:

Enterprise 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. 2 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.

Hospital District No. 1 was 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 is governed by the Parish Council. Hospital District No. 1 also provides a single-employer defined benefit pension plan for hospital employees which is also governed by the Parish Council.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Internal Service Funds:

Internal service funds account for fleet maintenance, telephone, electronic information systems, engineering, environmental, public works administration and warehouse, 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.

Additionally, the government reports the following fiduciary funds:

The pension trust fund accounts for activities of the Employee's Retirement System of Jefferson Parish and the Hospital District No. 1, Employees Retirement Plan, which accumulates resources for pension benefit payments to qualified participants of these plans employees.

Custodial funds are used to account for assets held by the government as an agent for the District Courts, First and Second Parish Courts, Juvenile Court, District Attorney and the East Bank Consolidated Firefighters' Emergency Relief Fund.

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, Consolidated Waterworks District No. 2, and Hospital 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, depreciation on capital assets, and claims. 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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.

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 and Special Revenue 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, 2023 represented by purchase orders, contracts and other commitments were approximately \$21,599. These encumbrances are recorded as follows: General Fund \$3,355, and Other Governmental Funds \$18,243.

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 the hierarchy established with GASB Statement No. 72 "Fair Value Measurement and Application". The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. CASH, INVESTMENTS AND POOLED ASSETS (Continued)

The investments of the pension trust funds 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 current exchange rates. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established fair value are reported at estimated fair value. 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: bonds, debentures, notes or other indebtedness issued by a state of the U. S., investment grade commercial paper of domestic U. S. corporations, 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. The Parish investment policy does not include derivative instruments as authorized investments, and as part of the daily monitoring of investment transactions, the Finance Department looks for any unauthorized investments such as derivatives. The Parish did not have any investments in derivative instruments for the year ending December 31, 2023.

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. The Parish did not have any short-term interfund receivables or payables as of December 31, 2023.

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, 2023 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. The Parish did not have any long-term interfund loan receivables as of December 31, 2023.

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, 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, and 3) Hospital District No. 1 restricted assets to be used for funding of retirement plans, account for advance portion of prepaid rent under lease agreement and an escrow fund that has been set up for performance consideration. Those restricted assets are included in cash and cash equivalents, share of pooled assets and receivables in the Statement of Net Position of the enterprise funds. See Note F – Restricted Asset.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

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, donated works of and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

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 and put into service.

Intangible assets include easements, computer software, patents, copyrights, trademarks and goodwill. The Parish does not currently have any reportable intangible assets that meet the capitalization threshold for intangible assets.

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 position. Bond premiums and discounts 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.

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. In accordance with GASB 65, bond issuance costs are expensed as incurred.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. FUND EQUITY

The Parish investment policy states that all funds will maintain a fund balance equal to 10% of the budgeted expenditures to provide financial and operational stability to the Parish.

The Parish Council is the highest level of decision-making authority for the Parish that can, by adoption of an ordinance prior to the fiscal year end, commit fund balance.

Non spendable fund balance represents resources that are not in a spendable form. The non spendable category would include items such as inventories, prepaid expenses, the long-term portions of receivables, and amounts that were legally or contractually required to remain intact.

Restricted fund balance must be set aside for a specific purpose as stipulated by the legislative authority of the Federal, State or Parish government. This would include funds receiving tax revenues dedicated for a specific purpose authorized by a voter election. Other legally enforceable restrictions of fund balance would include amounts that are restricted by bond covenants or by creditors.

Committed fund balance must be used as determined by Parish Council budget ordinance such as the formally adopted budget as described above in the Budgetary Accounting policy. Additional Parish Council ordinance is required to remove the constraint of committed funds.

Assigned fund balance classifications are for funds intended for specific purposes that do not have the constraints required to be classified as restricted or committed. Authority to assign fund balance is granted by the Parish Council by budget ordinance.

Unassigned fund balance is the residual classification for the General Fund and negative fund balances in other governmental funds.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance are available, the Parish considers restricted amounts to have been spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balance amounts are available, the Government considers committed fund balance to have been spent first, followed by assigned, then unassigned.

This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements. The Parish did not have any stabilization agreements for the year ended December 31, 2023.

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 position, 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
December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. INTERFUND TRANSACTIONS (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. 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 2023 amounted to \$787 for grant programs and \$23,112 for other funds.

18. 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.

19. LEASES

At the commencement of a lease, the Parish initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured at the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized in revenue over the life of the lease term.

Key estimates and judgments include how the Parish determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

The Parish uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Parish monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

20. SUBSCRIPTION ASSETS AND LIABILITIES

The Parish has entered into noncancellable subscription-based information technology arrangements (SBITAs). The Parish recognizes a SBITA liability and intangible subscription asset in the financial statements. At the commencement of a SBITA, the Parish initially measures the SBITA liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the payments made.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

20. SUBSCRIPTION ASSETS AND LIABILITIES (Continued)

Subscription assets are initially recorded at the initial measurement of the subscription liability, plus the subscription payments made at or before the commencement of the SBITA term, less any SBITA vendor incentives received from the SBITA vendor at or before the commencement of the SBITA term, plus capitalizable initial implementation costs. Subscription assets are amortized on a straight-line basis over the shorter of the SBITA term or the useful life of the underlying IT asset.

The Parish monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

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 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, 2023) is presented below in thousands:

	Original	Revised	Favorable/ (Unfavorable)
<u>General Fund</u>			
Revenues and other financing sources	\$ 109,467	\$ 197,069	\$ 87,602
Expenditures and other financing uses	123,629	209,660	(86,031)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (14,162)</u>	<u>\$ (12,591)</u>	<u>\$ 1,571</u>
<u>Federal and State Grants</u>			
Revenues and other financing sources	\$ 107,995	\$ 173,750	\$ 65,755
Expenditures and other financing uses	254,319	391,328	(137,009)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (146,324)</u>	<u>\$ (217,578)</u>	<u>\$ (71,254)</u>
<u>East Bank Consolidated Fire District</u>			
Revenues and other financing sources	\$ 49,013	\$ 53,455	\$ 4,442
Expenditures and other financing uses	50,388	54,615	(4,227)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,375)</u>	<u>\$ (1,160)</u>	<u>\$ 215</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

1. BUDGET (Continued)

- e. 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, 2023, is presented below (in thousands of dollars):

	General	Federal and State Grants	East Bank Consolidated Fire District
Net changes in fund balances (budgetary basis)	\$ 3,445	\$ (35,286)	\$ 2,109
Adjustments:			
Basis differences			
To adjust expenditures for unpaid invoices	(1,811)	(866)	(239)
To adjust expenditures for unpaid payroll expenditures	(2,719)	(121)	(1,815)
To adjust share of pooled assets to fair value	(961)	-	3,231
To adjust revenues for accrued/deferred revenues	6,117	56,116	1,280
Net changes in fund balances (GAAP basis)	<u>\$ 4,071</u>	<u>\$ 19,843</u>	<u>\$ 4,566</u>

2. INDIVIDUAL FUND DISCLOSURE

The Parish did not have any funds or departments within funds that had expenditures in excess of appropriations and available fund balance for the year ended December 31, 2023.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE C - DEPOSITS AND INVESTMENTS

DEPOSITS

At year-end, the carrying amount of the Parish's deposits was \$159,872. The bank balance of the deposits was \$120,353 and is categorized as follows (in thousands):

Amount insured by the FDIC or collateralized by pledged securities	\$ 30,078
Cash held in trust	<u>90,275</u>
Total Bank Balance	<u><u>\$ 120,353</u></u>

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. Cash held in trust represents the balance of as yet to be invested held in Capital One Wealth Management, Bank of New York Trust and Regions Trust. The remaining cash held in trust represents the unspent portion from proceeds of certain Public Improvement Revenue bonds held in Whitney Trust.

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.

The Parish categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. Level 2 inputs include trade prices for identical assets in markets where there isn't sufficient range or volume or observable inputs from trade prices of similar assets in active markets. Level 2 inputs other than quoted prices that are observable for the asset(s) may include observable and commonly quoted interest rates, yield curves, volatilities, prepayment speeds, loss severities, credit risks, default rates, inputs that are derived principally from or corroborated by observable market data, and others. A Level 2 requires that all inputs and/or adjustments are observable and documentable in the marketplace. A Level 3 is assigned for items which have no observable trades or items are too unique to have strong comparable.

Mutual funds totaling \$57,155 are owned by the Employees Retirement System of Jefferson Parish and the Retirement Plan for Employees of West Jefferson Medical Center whereas the remaining pension trust fund investments of \$56,281 are invested in stock, real estate and debt securities.

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 on all investments to a period of not more than five years.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

	All Investments Fair Value	Level 1	Level 2
U.S. Government Agencies	\$ 579,618	\$ 6,491	\$ 573,127
U S Treasury Notes	278,178	7,334	270,844
U S Treasury Bills	221,899	—	221,899
Mutual funds - Money market/cash reserve	1,178	1,178	—
Common stock	28,772	28,772	—
Municipal bonds	417,634	—	417,634
Corporate Bonds	30,546	7,568	22,978
Total	1,557,824	<u>\$ 51,343</u>	<u>\$ 1,506,481</u>

Investments measured at Net Asset Value (Nav)

Mutual funds - fixed income	16,018
Mutual funds - equity	39,960
Real estate funds	6,116
Total investments measured at NAV	62,094
Total Investments	<u>\$ 1,619,917</u>

Per Combined Statement of Net Position

Assets	
Investments	\$ 247,460
Restricted assets	
Investments	215,164
Investments included in pooled assets	1,043,857
Per Combined Statement of Fiduciary Net Position	113,436
Total per above	<u>\$ 1,619,917</u>

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), Moody's and Fitch. The ratings in the table below are listed based on the availability of ratings by each of these agencies, respectively. 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 investment policies of the pension plans prescribe the level of credit risk and concentration of credit risk to which their investments in debt securities are exposed. There were no investment holdings that exceeded the pension plans concentration of credit risk investment policies.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

The following table illustrates the Parish's investment exposure to credit risk as of December 31, 2023 (excludes investments held by the retirement plans for Hospital District No. 1 and Jefferson Parish Employees Retirement Plan)(in thousands):

<u>Ratings</u>	<u>Fair Value</u>
A	\$ 1,230
A-	4,313
A+	12,119
A1	2,357
AA	76,292
AA-	35,819
AA+	571,914
Aa1	21,736
Aa2	33,164
Aa3	13,545
Aaa	<u>559,916</u>
Total	<u><u>\$ 1,332,404</u></u>

The unfunded commitments and redemption terms for investments measured at the net asset value (NAV) per share (or its equivalent) as of December 31, 2023 are presented in the following table:

	<u>Fair Value 2023</u>	<u>Unfunded</u> <u>Commitments</u>	<u>Redemption</u> <u>Frequency</u>	<u>Redemption Notice Period</u>
Fixed income funds	\$ 16,017	\$ —	Daily	Trade Date 1 Business Day by Noon ET
Equity funds	39,960	—	Daily	Same Day - 1 Business Day by Noon ET
Real estate funds	6,116	—	Daily to Quarterly	Same Day - 105 Days Prior to Quarter End
Total investments at NAV	<u><u>\$ 62,093</u></u>			

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE D - POOLED ASSETS

A reconciliation of total cash, investments, and accrued interest on investments in the Pooled Account is presented below (in thousands):

<u>Pooled Assets</u>	
Cash and cash equivalents	\$ 57,528
Investments	1,043,857
Accrued interest and other	<u>7,939</u>
Total Pooled Assets	<u><u>\$ 1,109,324</u></u>

<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 55,925	
Special Revenue	269,752	\$ 7,843
Debt Service	18,055	5,514
Capital Project	520,983	96,739
Enterprise	198,649	3,261
Internal Service	43,130	—
Custodial	<u>2,830</u>	<u>1,524</u>
Total Equity	1,109,324	<u><u>\$ 114,881</u></u>
less: Advances	<u>(114,881)</u>	
Total Equity in Pool	<u><u>\$ 994,443</u></u>	

NOTE E - RECEIVABLES

All receivables are considered collectible as of December 31, 2023, accordingly, an allowance for estimated uncollectible is not considered necessary.

The Consolidated Sewerage District No. 1 and the Consolidated Waterworks District No. 2 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 \$5,157 and \$3,944 on December 31, 2023 for each respective District.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE F - RESTRICTED ASSETS

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

	Governmental Activities:	Business-type activities:			Total
		Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Hospital District No. 1	
Cash and cash equivalents	\$ 7,498	\$ 1,760	\$ 12,091	\$ 1,098	\$ 22,447
Deposits and other assets	633	-	-	-	633
Investments	-	-	177,089	38,075	215,164
Share of pooled assets	-	25,865	2,478	-	28,343
Investment in joint venture	-	-	-	150	150
Receivables	-	-	19,392	-	19,392
Net Pension asset	6,319	453	524	-	7,296
	<u>\$ 14,450</u>	<u>\$ 28,078</u>	<u>\$ 211,574</u>	<u>\$ 39,323</u>	<u>\$ 293,425</u>

NOTE G - CAPITAL ASSETS

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. 2	Hospital District No. 1
Buildings	50	50	50	10-40
Improvements other than buildings	10-50	10-50	25	10
Vehicles	5	5	5	5
Machinery & equipment	5-10	5-10	5-10	3-25
Infrastructure	20	50	50	

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE G - CAPITAL ASSETS (Continued)

The following is a summary of governmental fund-type capital assets at December 31, 2023 (in thousands of dollars):

	Beginning Balance (restated)	Increase	Decrease	Completed Construction	Transfer (To) From Other Funds	Ending Balance
Primary Government:						
Government activities:						
Capital assets not being depreciated:						
Land and land improvements	\$ 71,853	\$ 1,842	\$ -	\$ -	\$ -	\$ 73,695
Construction in progress	297,250	132,261	-	(68,508)	-	361,003
Total capital assets not being depreciated	369,103	134,103	-	(68,508)	-	434,698
Capital assets being depreciated:						
Buildings	489,934	-	-	-	-	489,934
Improvements other than buildings	283,470	-	-	6,050	-	289,520
Vehicles	84,136	4,834	(179)	-	-	88,791
Machinery & equipment	338,459	2,707	(301)	8,278	-	349,143
Subscription assets	-	1,533	-	-	-	1,533
Infrastructure	3,934,290	-	-	54,180	-	3,988,470
Total capital assets being depreciated	5,130,289	9,074	(480)	68,508	-	5,207,391
Less accumulated depreciation for:						
Buildings	292,199	14,781	-	-	-	306,980
Improvements other than buildings	158,554	10,479	-	-	-	169,033
Vehicles	74,583	5,398	(179)	-	-	79,802
Machinery & equipment	244,433	7,036	(301)	-	-	251,168
Subscription assets	-	275	-	-	-	275
Infrastructure	2,782,618	47,974	-	-	-	2,830,592
Total accumulated depreciation	3,552,387	85,943	(480)	-	-	3,637,575
Total capital assets being depreciated, net	1,577,902	(76,869)	-	68,508	-	1,569,541
Governmental activities capital assets, net	\$ 1,947,005	\$ 57,234	\$ -	\$ -	\$ -	\$ 2,004,239

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

	Project Authorization	Expended to December 31, 2023	Committed
General Government	\$ 32,048	\$ 22,759	\$ 9,289
Public Safety	23,606	6,216	17,390
Public Works	474,279	276,076	198,203
Transit	20,560	8,916	11,644
Health & Welfare	33,203	23,423	9,780
Culture & Recreation	92,378	23,613	68,765
	<u>\$ 676,074</u>	<u>\$ 361,003</u>	<u>\$ 315,071</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE G - CAPITAL ASSETS (Continued)

The following is a summary of proprietary fund-type capital assets at December 31, 2023 (in thousands of dollars):

	Beginning Balance	Increases	Decreases	Completed Construction	Transfer (To) From Other Funds	Ending Balance
Business-type activities:						
Capital assets not being depreciated:						
Land and land improvements	\$ 30,254	\$ -	\$ -	\$ -	\$ -	\$ 30,254
Construction in progress	49,582	35,462	-	(16,101)	-	68,943
Total capital assets not being depreciated	79,836	35,462	-	(16,101)	-	99,197
Capital assets being depreciated:						
Buildings	245,355	-	(11)	-	-	245,344
Collection and distribution systems	789,547	-	-	1,345	-	790,892
Plants	288,210	-	-	-	-	288,210
Improvements other than buildings	36,277	-	-	14,756	-	51,033
Machinery & equipment	148,360	788	(466)	-	-	148,682
Vehicles	15,242	2,440	(12)	-	-	17,670
Total capital assets being depreciated	1,522,991	3,228	(489)	16,101	-	1,541,831
Less accumulated depreciation for:						
Buildings	189,744	4,292	(11)	-	-	194,025
Collection and distribution systems	414,121	17,927	-	-	-	432,048
Plants	168,393	5,796	-	-	-	174,189
Improvements other than buildings	21,290	1,019	-	-	-	22,309
Machinery & equipment	144,951	1,104	(466)	-	-	145,589
Vehicles	13,963	644	(12)	-	-	14,595
Total accumulated depreciation	952,462	30,782	(489)	-	-	982,755
Total capital assets being depreciated, net	570,529	(27,554)	-	16,101	-	559,076
Business-type activities capital assets, net	\$ 650,365	\$ 7,908	\$ -	\$ -	\$ -	\$ 658,273

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

	Project Authorization	Expended to December 31, 2023	Committed
Sewer	\$ 3,112	\$ 621	\$ 2,491
Water	439,650	41,654	397,996
Water - Ida	35,000	25,663	9,337
HSD1	1,005	1,005	-
	\$ 478,767	\$ 68,943	\$ 409,824

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE G - CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows (in thousands of dollars):

Governmental activities:	
General Government	\$ 8,234
Public Safety	4,018
Public Works	58,106
Transit	2,124
Health & Welfare	3,455
Culture & Recreation	10,006
Total Governmental activities depreciation expense	<u>\$ 85,943</u>
Business-type activities:	
Water	\$ 8,144
Sewer	17,920
Hospital District No. 1	4,718
Total Business-type activities depreciation expense	<u>\$ 30,782</u>

NOTE H - LESSOR LEASES AND INVESTMENT IN JOINT VENTURE

Governmental fund-types (in thousands):

The Parish is a lessor for noncancelable leases for various cell phone towers and offices in Parish owned buildings. The terms of these leases vary from 4 to 45 years with payments being made monthly. The Parish recognizes a lease receivable of \$3,081 and a deferred inflow of resources of \$2,924 in the government-wide and governmental fund financial statements.

Total revenues received from leasing activities, including variable payments and payments not previously included in the lease receivable were \$1,392 for the year ended December 31, 2023.

Proprietary fund-types:

The Parish is a lessor for noncancelable leases for various cell phone towers and offices in Parish owned buildings. The lease terms are for 25 years, which commenced in 2002 and 2003. The Parish recognizes a lease receivable and a deferred inflow of resources of \$893 in the proprietary fund financial statements. These leases are accounted for in the same manner as the Parish's governmental funds.

Total revenues received from leasing activities, including variable payments and payments not previously included in the lease receivable were \$5,340 for the year ended December 31, 2023.

Hospital District No. 1 (Service District) entered into a cooperative endeavor and lease agreement with Louisiana Children's Medical Center (LCMC) for operation of the West Jefferson Medical Center and facilities. This partnership will allow for healthcare delivery on a more efficient and cost effective basis. The term of the lease agreement is for a period of 45 years.

Effective October 1, 2015, the financial statements of the Service District no longer contain the operations of the Facilities, including and not limited to, net patient accounts receivable, hospital inventory, investments in joint ventures, net patient service revenue, salaries, wages, and benefits of hospital employees, along with any other items related to the operations of the Facilities. The employees of West Jefferson Medical Center are not employees of the Service District.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE H - LESSOR LEASES AND INVESTMENT IN JOINT VENTURE (Continued)

The lease agreement terms included payment by LCMC in the amount of \$200,000,000 for prepaid rent under the master hospital lease. The Parish has reported a deferred inflow of resources in the amount of \$160,552,000 for the unamortized portion of the advanced lease and other payments related to the CEA in the Proprietary Funds Statement of Net Position on page 24.

Hospital District No. 1 and LCMC have created a Louisiana Partnership known as the Community Services Collaborative (CSC) to provide a vehicle to allow the parties to collaboratively monitor and address any service needs by the residents of the West Bank Community. The CSC has been initially funded with equal contributions of \$150,000, with each partner having a fifty percent (50%) vote in the governance of the Partnership.

The Parish's current equity interest in the joint venture remains equal to the originally contributed amount of \$150,000 and is reported in the Proprietary Fund Statement of Net Position. Any increase or decrease in the Parish's equity interest will be reported in the Statement of Revenues, Expenses and Changes in Net Position

Future recognition of advanced lease payment and lease payment revenues are as follows (in thousands):

Year	Amount
2024	\$ 5,233
2025	5,338
2026	5,445
2027	5,554
2028	5,665
2029-2033	30,070
2034-2038	33,199
2039-2043	36,655
2044-2048	40,470
2049-2053	44,682
2054-2058	49,332
2059-2061	18,433
Total	<u>\$ 280,076</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - LONG-TERM DEBT

BONDS, CERTIFICATES AND LOANS

Long-term debt at December 31, 2023, includes the following (in thousands of dollars):

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payment		Amount Issued	Amount Outstanding 12/31/2023
			From	To		
GOVERNMENTAL ACTIVITIES						
<u>Special Sales Tax Revenue and Refunding Bonds</u>						
Special Sales Tax Revenue Series 2017 B	5.00	12/01/2042	\$ 4,155	\$ 11,140	\$ 107,815	\$ 107,815
Special Sales Tax Refunding Series 2019 A	5.00	12/01/2027	1,315	9,465	52,635	28,370
Special Sales Tax Revenue Series 2019 B	4.0-5.0	12/01/2042	8,620	19,140	227,365	227,365
Total Special Sales Tax Revenue and Refunding Bonds					387,815	363,550
<u>Special Sales Tax Revenue Bonds - Direct Placement</u>						
Special Sales Tax Refunding Series 2017 A	2.60	12/01/2030	2,090	6,100	41,675	36,445
<u>Hotel Occupancy Tax Bonds - Direct Displacement</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 2018	2.90	12/01/2031	515	680	7,020	4,960
<u>Revenue Bonds - Public Improvement</u>						
Second Parish Court Revenue Refunding Bond Series 2014	3.0-4.0	03/01/2033	180	285	4,010	2,425
24th Judicial District Court Refunding Bond Series 2014	3.0-4.0	04/01/2034	385	625	9,010	5,715
Total Revenue Bonds - Public Improvement					13,020	8,140
<u>Revenue Bonds - Public Improvement - Direct Placement</u>						
LDNR Taxable Drainage Revenue Bonds Series 2014	2.00	02/01/2024	212	212	2,118	212
LDNR Taxable Road Lighting Revenue Bonds#1 Series 2018	2.00	02/01/2028	162	193	1,728	918
LDNR Taxable Road Lighting Revenue Bonds#2 Series 2018	2.00	02/01/2028	337	400	3,270	1,906
LDNR Taxable Bonds Series 2023 Bonnabel Greenway	2.0	02/01/2033	139	141	1,400	1,400
Total Revenue Bonds - Public Improvement - Direct Placement					8,516	4,436
<u>Loan Program - Southeast Louisiana Project</u>						
SELA PPA & SELA DPA	3.25-4.88	10/20/2027	34	2,398	108,983	85,840
<u>Loan Program - Direct Placement</u>						
Master Equipment Lease/Purchase Agreement	2.00	07/22/2037	220	359	15,075	14,424
<u>Loan Program - Louisiana Development Community Authority Direct Placement</u>						
LCDA Series 2015 Revenue Refunding Cultural & Recreation	2.36	04/01/2027	1,060	1,220	11,320	4,720
LCDA Series 2022 Culture and Parks Project	3.12	04/01/2035	239	1,231	10,358	10,119
					21,678	14,839
<u>Loan Programs - Louisiana Development Community Authority</u>						
LCDA Series 2008A Revenue Refunding Bonds	variable	06/01/2030	305	430	6,770	2,685
LCDA Series 2016 Revenue Refunding Parish Projects	2.0-5.0	04/01/2031	2,735	4,775	43,010	31,015
LCDA Series 2019 Jefferson Parish GOMESA Project	4.00	11/01/2044	35	1,955	23,500	20,535
LCDA Series 2020 Jefferson CPZ Beautification Project	3.00-4.00	10/01/2040	120	215	3,270	2,885
LCDA Series 2020 West Jefferson Park, Community Center and Playground District (Parc Des Families Project)	3.00-4.00	10/01/2039	315	595	8,245	7,230
LCDA Series 2023 Jefferson Protection and Animal Welfare	4.0-5.0	03/01/2051	220	730	12,065	12,065
Total Loan Programs - Louisiana Development Community Authority					96,860	76,415
TOTAL GOVERNMENTAL ACTIVITIES					\$ 700,642	\$ 609,049

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - LONG-TERM DEBT (Continued)

BONDS, CERTIFICATES AND LOANS (Continued)

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payment		Amount Issued	Amount Outstanding 12/31/2023
			From	To		
BUSINESS-TYPE ACTIVITIES						
<u>Revenue Bonds - Public Improvement</u>						
Cons Sewerage Dist No 1 Revenue Bonds Series 2022	3.0-4.0	02/01/2042	\$ 1,015	\$ 9,315	\$ 94,785	\$ 93,770
Cons Waterworks Dist Revenue & Refunding Bonds Series 2022	3.0-4.0	02/01/2042	2,765	13,190	<u>180,780</u>	<u>178,015</u>
					<u>275,565</u>	<u>271,785</u>
<u>Public Improvement Revenue Bonds - Direct Borrowing</u>						
LDEQ Taxable Sewer Revenue Bonds Series 2013	0.45	02/01/2034	737	809	15,250	7,525
LDEQ Taxable Sewer Revenue Bonds Series 2014	0.45	02/01/2035	957	1,062	20,000	13,549
LDEQ Taxable Sewer Revenue Bonds Series 2017	0.45	02/01/2038	930	966	20,000	16,452
LDNR Taxable Sewer Revenue Bonds Series 2014	0.0	02/01/2024	225	225	2,252	225
LDNR Taxable Sewer Revenue Bonds Series 2015	2.00	02/01/2025	300	300	<u>3,000</u>	<u>600</u>
TOTAL BUSINESS-TYPE ACTIVITIES					<u>336,067</u>	<u>310,136</u>
TOTAL ALL BONDS, GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES					<u>\$ 1,036,709</u>	<u>\$ 919,185</u>

Additional information pertaining to the foregoing bonds and certificates is as follows (in thousands):

Special Sales & Use Tax Revenue Refunding Bonds (in thousands)

1. Special Sales Tax Revenue Bonds

In 2017, the Parish issued \$41,675 of Special Sales Tax Refunding Series 2017 A and \$107,815 of Special Sales Tax Revenue Series 2017 B. The Series 2017A Bonds were issued as direct placement for the purpose of refunding \$5,375 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2007B and \$35,250 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2015. This refunding was undertaken to favorably restructure debt service payments which decreased total debt service by \$8,520 and resulted in an economic impact of (\$1,077). The Series 2007B bonds were originally issued to provide funding for the final phase of the Road Improvement Program and totaled \$75,000. The Series 2015 Bonds were issued to redeem \$31,490 of the Series 2007B Special Sales Tax Revenue bonds.

The Series 2017B Bonds were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish. At December 31, 2023, \$36,445 and \$107,815 remained outstanding for the Series 2017A and 2017B respectively.

In 2019, the Parish issued \$52,635 of Special Sales Tax Refunding Series 2019 A for the purpose of redeeming \$52,635 aggregate principal amount of the Series 2009B Revenue Bonds. This refunding was undertaken to favorably restructure debt service payments by \$1,501 and resulted in an economic impact of \$3,488. The 2009B bonds were issued for the purpose of refunding the Special Sales Tax Revenue Refunding Bonds Series 2007, which were issued to redeem \$39,135 of the Series 1998 Refunding Bonds. The Series 1998 Refunding bonds were issued to partially refund the Series 1991A and 1991B bonds which were issued to refund the Revenue Refunding Bonds Series 1986A and Special Revenue Bonds Series 1986B. At December 31, 2023, \$28,370 remained outstanding for Series 2019A Revenue Refunding Bonds.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - LONG-TERM DEBT (Continued)

Special Sales & Use Tax Revenue Refunding Bonds (in thousands) (Continued)

1. Special Sales Tax Revenue Bonds (Continued)

In 2019, the Parish also issued \$227,365 of Special Sales Tax Revenue Series 2019 B. The Series 2019B Special Sales Tax Revenue Bonds were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish. At December 31, 2023, \$227,365 remained outstanding for the Series 2019B Revenue Bonds.

In 2022, the Parish issued \$180,780 of Consolidated Waterworks District No. 2 Revenue and Refunding Bonds - Series 2022. The Series 2022 Bonds were issued for the purpose of refunding \$1,723 aggregate principal amount of the Consolidated Waterworks District No. 2 loan from the Louisiana Department of Health and Hospitals and for the purpose of acquiring and construction additions, extensions and improvements to the drinking water system of the District. At December 31, 2023, \$178,015 of such bonds remained outstanding.

In 2022, the Parish issued \$94,785 of Consolidated Sewerage District No. 1 Revenue Bonds - Series 2022. The Series 2022 Bonds were issued for the purpose of making additions, extensions, and improvements to the collecting, treating, storing, holding, and transporting and disposing of sewerage and wastewater in the District. At December 31, 2023, \$93,770 of such bonds remained outstanding.

At December 31, 2023, the combined total of \$399,995 of all Special Sales Tax Bonds remained outstanding and \$31,820 was available in the various Debt Service Funds to service the debt. In the event of default, such as non-payment of principal and interest or other default in the performance of the terms in the Bond Ordinances, the Trustee shall mail notice to all Bondholders within 30 days. Upon continuance of default, the Bondholders have the legal right to file suit to recover any expenses, liabilities, principal or interest due and payable.

2. Hotel Occupancy Tax Bonds (in thousands)

In 2017 the Parish issued \$7,020 of East Bank Hotel Occupancy Tax Refunding & Improvement Bonds – Series 2018. The Series 2018 Bonds were issued as direct placement for the purpose of refunding \$130 aggregate principal amount of the East Bank Occupancy Refunding & Improvement Bonds Series 1997, \$1,880 aggregate principal amount of the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) Series 2009B Bonds, and \$4,060 aggregate principal amount of the LCDA Series 2009C Bonds. The 2009B and 2009C LCDA bonds were issued to fund the costs of construction and equipping the Jefferson Parish Performing Arts Center. This refunding was undertaken to reduce total debt service by \$415 and resulted in an economic impact of \$348.

The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 2018 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. Any event of default, including failure to make punctual principal and interest payments, and failure to observe any of the terms of the indenture agreement related to the Occupancy Tax allows the Trustee to sue for any and all costs, expenses, unpaid principal, interest and moneys adjudged or decreed to be payable. At December 31, 2023, \$4,960 of such bonds remained outstanding and \$1,545 was available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - LONG-TERM DEBT (Continued)

3. Public Improvement Revenue Bonds (in thousands)

In 2014, the Parish issued \$4,010 of Second Parish Court Revenue Refunding Bonds for the purpose of redeeming \$3,885 aggregate principal amount of the series 2003 Second Parish Court Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$320 and resulted in an economic impact of \$233. If an event of default occurs, such as non- payment of indentured obligations to the Trustee or paying agent, and when not less than 25% of the aggregate principal is outstanding, the Trustee notifies bondholders of the claim to file suit for recovery in an appropriate court of jurisdiction. At December 31, 2023, \$2,425 of such bonds remained outstanding.

The Second Parish Court Building Series 2014 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.

In 2014 the Parish issued \$9,010 of 24th Judicial District Court Revenue Refunding Bonds for the purpose of redeeming \$8,385 aggregate principal amount of the 24th Judicial District Court Series 2004 Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$847 and resulted in an economic impact of \$734. The 24th Judicial District Court Series 2014 Revenue Bonds are secured by an irrevocable pledge and dedication of the 24th Judicial District Revenues and, to such extent that 24th Judicial District Revenues are insufficient, any legally available funds of the Parish. Events of default arising from non-payment of principal, interest or other default in the performance according to the terms in the Bond Ordinance(s) would entitle bondholders, or the Trustee to act on their behalf, to file suit to recover any and all expenses, liabilities, principal and interest due and payable. At December 31, 2023, \$5,715 of such bonds remained outstanding and \$1,106 was available in a Debt Service Fund to service the debt.

The Taxable Sewer Revenue Bonds Series 2013 issued by the Louisiana Department of Environmental Quality (LDEQ) authorized a loan amount of \$15,250. The Taxable Sewer Revenue 2013 Bonds are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2020, the principal amount of \$9 was forgiven and reported as a gain on extinguishment of debt. Since 2013 the total principal forgiven is \$1,935. As of December 31, 2023, \$14,757 were drawn down and \$7,525 remain outstanding.

The Taxable Sewer Revenue Bonds 2014 Series issued by the Louisiana Department of Environmental Quality (LDEQ) authorized a loan amount of \$20,000. The Taxable Sewer Revenue 2014 Bonds are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2023, total loan proceeds of \$19,948 were drawn down and \$13,549 remain outstanding.

In 2017 the Parish executed a loan agreement with the Louisiana Department of Environmental Quality (Clean Water State Revolving Fund) in the amount of \$20,000 to provide funds for improvements to the Marrero Waste Water Treatment Plant, as well as improvements to a number of lift stations located in the Parish. The LDEQ loan is secured by a pledge of revenues of Consolidated Sewerage District No. 1. As of December 31, 2023, total loan proceeds of \$16,779 were drawn down under this agreement and \$16,452 remain outstanding.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - LONG-TERM DEBT (Continued)

3. Public Improvement Revenue Bonds (in thousands) (Continued)

The Taxable Sewer Revenue Bonds 2014 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$2,252 to provide funds for improvements to the East Bank Waste Water Treatment Plant and for replacement of pumps at the Terrytown No.2 Waste Water Treatment Plant. The Taxable Sewer Revenue Bonds Series 2014 are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2023, \$225 were drawn down and remain outstanding.

The Taxable Sewer Revenue Bonds 2015 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$3,000 to provide funds for improvements to the Terrytown No.2 Wastewater Pump Station, the Helios Avenue Wastewater Pump Station, and the Transcontinental Drive Wastewater Pump Station. The Taxable Sewer Revenue Bonds Series 2015 are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2023, \$1,348 were drawn down and \$600 of such bonds remain outstanding.

The Taxable Drainage Revenue Bonds 2014 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$2,118 to provide funds for improvements to Lake Cataouatche No.1 Pumping Station. The Taxable Drainage Revenue 2014 Bonds are secured by and payable from a pledge and dedication of revenues derived from the drainage system and user fees of the Proprietary Fund Consolidated Drainage District No. 2. As of December 31, 2023, \$2,118 were drawn down and \$212 remain outstanding.

In 2018, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$1,728 to provide funds for energy efficiency upgrades and improvements to the street lighting at the Causeway and at Green Acres Road. The loan is secured by the pledge of revenues of the Consolidated Road Lighting District. As of December 31, 2023, \$918 remain outstanding.

In 2018, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$3,270 to provide funds for energy efficiency upgrades and improvements to the street lighting on the East Bank at Metairie Road and West Metairie Avenue and the West Bank at Jamie Boulevard, Cousins Boulevard, and Medical Center Boulevard. The loan is secured by the pledge of revenues of the Consolidated Road Lighting District. As of December 31, 2023, \$1,906 remain outstanding.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - LONG-TERM DEBT (Continued)

4. Loan Programs - Louisiana Community Development Authority (in thousands)

The Louisiana Community Development Authority (LCDA) Series loans are authorized by Council Ordinance. Events of default occur from non-payment of indentured obligations to the Trustee or for any other nonperformance event as outlined in the loan agreement. If continuance of default is remedied within 30 days and before final decree of court suit, the Trustee has the option to annul such declaration of default, provided all amounts due and payable sufficiently remedy the event of default. However, upon an Event of Default, the Trustee can notify the Authority and the Parish and declare the Bonds then outstanding immediately due and payable.

In 2008, the Parish executed two loan agreements with the LCDA. The LCDA Revenue Refunding Bonds Series 2008-A Bonds authorized a loan amount of \$6,770. The LCDA Revenue Refunding Bonds Series 2008-B Bonds authorized a loan amount of \$6,455 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. At December 31, 2023, \$2,685 of the LCDA Series 2008A remain outstanding with \$330 available in the Debt Service Fund to service the debt.

In 2016, the Parish issued \$43,010 LCDA Revenue Refunding Bonds Series 2016 for the purpose of advance refunding a portion of the LCDA Revenue Refunding 2009A Series. The Revenue Refunding Series 2009A authorized a loan amount of \$63,850 to provide funds for the refunding of the Authority's Prior Bonds, LCDA Series 1999 and LCDA Series 2000A, and refinance the Borrower's Notes for Safehouse Series 2006 and Safehouse Series 2007. At December 31, 2023, \$31,015 of the LCDA Series 2016 Bonds remain outstanding.

In 2020, the Parish executed a loan agreement with the Louisiana Local Governmental Environmental Facilities and Community Development Authority (the "LDCA") for an aggregate principal amount of \$3,270 to provide for the current refunding of the outstanding LCDA Series 2010 CPZ Beautification Bonds. The refunding was undertaken to reduce total debt service payments by \$133 and resulted in an economic impact of \$170. The Series 2010 CPZ Bonds were issued to finance the Jefferson CPZ beautification improvements within the Parish. At December 31, 2023, \$2,885 remained outstanding of the LCDA Series 2020 CPZ Beautification Project loan.

In 2020 the Parish issued West Jefferson Park and Community Center and Playground District Revenue and Refunding Series 2020 loan (Parc Des Families Project) for an aggregate principal amount of \$8,245 to refund the 2014 LCDA Series 2014 loan. The bonds are secured by revenues received by the District from the service charge levied monthly and bi-monthly on every dwelling receiving water service. At December 31, 2023, \$7,230 remained outstanding of the Series 2020 West Jefferson Park and Community Center and Playground District (Parc Des Families) Bonds.

In 2015, the Parish issued \$11,320 LCDA Revenue Refunding Bonds (Recreation and Cultural Projects) Series 2015 by direct borrowing for the purpose of redeeming \$10,265 aggregate principal amount of the Series 2007 LCDA Revenue Bonds. This was undertaken to reduce total debt service payment by \$732 and resulted in an economic impact of \$645. At December 31, 2023, \$4,720 of the LCDA Revenue Refunding Bonds Series 2015 remained outstanding and \$9,814 was available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - LONG-TERM DEBT (Continued)

4. Loan Programs - Louisiana Community Development Authority (in thousands) (Continued)

In 2019, the Parish authorized a loan agreement in the amount of \$23,500 for Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA") Revenue Bonds (Jefferson Parish GOMESA Project) Series 2019. The loan was acquired for the purpose of financing capital projects as authorized by the Gulf of Mexico Energy Security Act, Public Law 109-432, to provide funds for GOMESA eligible projects for the Barataria and Lake Pontchartrain Basins, including Grand Isle and Lafitte. Under the agreement, the Parish receives annual GOMESA revenues from a portion of federal funds collected from offshore lease bonuses, royalties and rentals. At December 31, 2023, \$20,535 of the LCDA GOMESA Series 2019 remain outstanding with \$5,520 available in the Debt Service Fund to service the debt.

In 2022, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the LCDA). The LCDA Revenue Bonds – Series 2022 (Culture and Parks Project) authorized a loan amount of \$10,358 for the purpose of acquiring, constructing, replacing, improving, and maintaining capital improvement in the Parish. At December 31, 2023, \$10,119 of such bonds remained outstanding.

In 2023, the Parish executed a loan agreement with the Louisiana Public Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$1,400 to provide funds for energy efficiency upgrades and improvements to the street lighting at the Bonabel Greenway. The Louisiana Public Facilities Authority loan is secured by a not to exceed ten-year tax pledge and dedication of the revenues of the Parish, specifically that portion of the tax dedicated to Council District 5. As of December 31, 2023, loan proceeds of \$1,400 have been drawn down under this agreement and \$1,400 remained outstanding.

In 2023, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Bonds - Series 2023 (Jefferson Protection and Animal Welfare Services (JPAWS) Department East Bank Animal Shelter Project) authorized a loan amount of \$12,065 to provide funds for the purpose of acquiring, constructing, and equipping a humane animal control shelter. The loan is secured by lawfully available funds of the Parish, which includes ad valorem taxes dedicated to Health and Human Services and the Animal Shelter. As of December 31, 2023, \$12,065 of the LCDA Series 2023 loan remained outstanding with \$241 available in the Debt Service Fund to service the debt.

5. Equipment Lease/Purchase Agreement (in thousands)

In 2021 the Parish authorized by Resolution 137631, RFP 347, in the amount \$15,075 a Lease/Purchase agreement to finance the acquisition of certain energy efficiency improvements (collectively, the "Equipment") procured under a guaranteed savings energy performance contract with Siemens. At December 31, 2023, \$14,424 of the principal amount remains outstanding.

GENERAL DEBT (in thousands)

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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - LONG-TERM DEBT (Continued)

GENERAL DEBT (in thousands) (Continued)

Compensated Absences (Continued)

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, 2023 in accordance with GASB Statement No. 16 for those employees hired after April 1, 1986.

At December 31, 2023, the amount of accumulated annual and sick leave and salary-related costs was \$26,340 for all governmental funds. The current liability related to annual and sick leave for 2023 is \$1,302. 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 \$2,713 of internal service funds compensated absences is included in the total for all governmental funds.

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 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, \$2,147 is required as of December 31, 2023. The Parish has \$408 in accumulated value of previously purchased annuities as of December 31, 2023 leaving an unfunded amount of \$1,739.

Landfill Closure and Post closure Care (in thousands)

The Parish opened the Jefferson Parish Landfill in 1981. The landfill was divided into four 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 and is now at 100% capacity. Phase IV was permitted by LADEQ on January 22, 2010. At December 31, 2023, the combined post closure costs for all phases are estimated to be \$29,510 and will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life as of December 31, 2023 is 17 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 all phases. 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 post closure maintenance and monitoring remains with the Parish. Thus, under GASB Statement No. 18, the Parish is only recording a liability for the estimated post closure care costs.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - LONG-TERM DEBT (Continued)

Landfill Closure and Post Closure Care (in thousands) (Continued)

Although the post closure 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, 2023 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 post closure care liability. Accordingly, no liabilities are due within the next year.

The \$29,510 post closure care liability on phases in operation at December 31, 2023 is made up of the following (in thousands):

	PHASE I	PHASE II	PHASES III	PHASE IV	TOTAL
Area (acres)	75	78	117	200	470
Percentage	16%	17%	25%	42%	100%
Total estimated postclosure care costs	\$ 6,664	\$ 7,080	\$ 10,412	\$ 17,493	\$ 41,650
Estimated capacity used	100%	100%	100%	30.6%	
Liability at year end	\$ 6,664	\$ 7,080	\$ 10,412	\$ 5,353	\$ 29,510

The amounts noted above are based on what it would have cost to perform all post closure care in 2023. 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 post closure care costs. At December 31, 2023, \$209 is in escrow for these purposes.

Southeast Louisiana Project (in thousands)

In 2009, the Coastal Protection and Restoration Authority of Louisiana entered into agreements (SELA PPA and SELA DPA) with the Department of the Army for the Southeast Louisiana, Louisiana Project in Jefferson and Orleans Parishes (the Project). The purpose of the Project is to provide flood damage reduction and interior drainage for Orleans and Jefferson Parishes in southeast Louisiana. The agreements set forth the obligations of the federal government and nonfederal sponsors, including the Parish, regarding the construction and the operation, maintenance, repair, rehabilitation, and replacement of the Project. For the SELA DPA projects, the federal government is responsible for 65% of the project costs and the non-federal sponsors are responsible for the remaining 35% less credits for work-in-kind contributions and other allowances. For the other SELA projects the federal government is responsible for 100% or 75% of the project costs and the remaining cost is the responsibility of the non-federal sponsor. Project costs are included in the capital assets of the Board.

Under the agreement, the Department of the Army, subject to the availability of funds appropriated by the Congress of the United States, shall design and construct specified work at 100% federal expense. The Parish will be allowed to defer payment of its required non-federal contribution of funds of 35% and to pay said contribution of funds with interest over a period of not more than 30 years from the date of completion of the project or separable element of the project. The interest rate to be used in computing the interest shall be determined by the Secretary of the Treasury, taking into consideration average market yields on outstanding marketable obligations of the United States with remaining periods of maturity comparable to the payment period during the month preceding the Government fiscal year in which the first federal construction contract for such separable element is awarded to the SELA PPA, plus a premium of one-eighth of one percentage point for transaction costs. The amount due, including estimated accrued interest, as of December 31, 2023 is \$87,010.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - LONG-TERM DEBT (Continued)

Southeast Louisiana Project (in thousands) (Continued)

The Project consists of 7 contracts, grouped in 7 basins. Project completion date, payment start date, as well as interest rate for each basin are as follows:

Basin	Completion Date	Payment Start Date	Interest Rate
JP-2	6/1/2018	6/16/2018	4.875%
JP-3	3/1/2015	4/3/2015	3.250%
JP-4	1/1/2015	3/13/2015	3.250%
JP-5	9/1/2018	10/20/2018	4.375%
JP-6	10/1/2017	2/6/2018	3.875%
JP-7	8/1/2017	8/24/2017	3.875%
JP-8	10/1/2017	12/1/2017	3.875%

As of December 31, 2023, projected debt service requirements relating to the total amount due are as follows (in thousands):

Year Ending December 31,	Principal	Interest	Total
2024	\$ 2,241	\$ 3,606	\$ 5,847
2025	2,334	3,514	5,848
2026	2,430	3,417	5,847
2027	2,531	3,316	5,847
2028	2,636	3,212	5,848
2029-2033	14,960	14,389	29,349
2034-2038	18,340	11,009	29,349
2039-2043	22,498	6,852	29,350
2044-2048	17,871	1,917	19,788
Total debt service to maturity	<u>\$ 85,841</u>	<u>\$ 51,232</u>	<u>\$ 137,073</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - 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, 2023 (In thousands of dollars):

	Beginning of Year (restated)	Additions	Reductions	Balance at Year End	Due Within One Year
<u>Governmental Activities:</u>					
Bonds	\$ 380,470	\$ -	\$ 8,780	\$ 371,690	\$ 9,210
Bonds - Direct Placement	50,951	1,400	6,511	45,840	6,815
Loan Programs	69,235	12,065	4,885	76,415	5,415
Loan Program - Direct Placement	31,264	-	2,001	29,263	1,897
Bond Premium	59,458	216	4,120	55,554	4,108
Southeast Louisiana Project	88,083	-	2,243	85,840	2,241
Compensated Absences	24,946	11,998	10,604	26,340	1,302
Claims and judgments payable	28,145	11,325	9,245	30,225	9,590
Landfill Postclosure Costs	26,083	3,427	-	29,510	-
Net Pension Liability	55,790	59,762	-	115,552	-
Total Post-Employment Liability	116,115	-	34,268	81,847	-
SBITA Liability	-	1,533	285	1,248	109
Pension Payable - Judges Annuities	1,785	-	46	1,739	-
Total Governmental Activities	<u>\$ 932,325</u>	<u>\$ 101,726</u>	<u>\$ 82,988</u>	<u>\$ 951,063</u>	<u>\$ 40,687</u>
<u>Business-type Activities:</u>					
Bonds	\$ 275,565	\$ -	\$ 3,780	\$ 271,785	\$ 8,130
Bond Premium	27,241	-	1,568	25,673	1,568
Bonds - Direct Borrowing	39,725	1,759	3,133	38,351	3,274
Special Assessments - Direct Borrowing	67	-	67	-	-
Total Post-Employment Liability	17,541	-	7,087	10,454	-
Net Pension Liability	33,424	8,655	-	42,079	-
Total Business-type Activities	<u>\$ 393,563</u>	<u>\$ 10,414</u>	<u>\$ 15,635</u>	<u>\$ 388,342</u>	<u>\$ 12,972</u>

Long-term liabilities other than debt are normally liquidated by all governmental funds.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE I - LONG-TERM DEBT (Continued)

Annual debt service to maturity on bonds, certificates and loans other than the SELA project (which is located on a previous page), including interest of \$358,078 are as follows (in thousands of dollars):

Year Ending December 31,	Governmental Activities				Business-Type Activities		
	Sales & Use Tax Bond	Direct Placement Sales & Use Tax Bond	Loan Programs	Direct Placement Loan Programs	Direct Borrowing		Total Primary Government
					Revenue Bond	Revenue Bonds	
2024	\$ 26,220	\$ 7,986	\$ 8,562	\$ 2,833	\$ 3,452	\$ 18,951	\$ 68,004
2025	26,222	7,771	8,221	2,935	3,233	19,542	67,924
2026	26,227	7,770	8,429	2,965	2,946	19,846	68,183
2027	26,219	7,771	8,441	2,993	2,959	19,848	68,231
2028	26,226	7,773	8,444	2,407	2,974	19,844	67,668
2029-2033	154,221	11,299	32,720	12,526	15,087	99,233	325,086
2034-2038	158,656	-	16,521	7,358	8,926	105,764	297,225
2039-2043	126,413	-	4,799	-	-	92,051	223,263
2044-2048	-	-	3,738	-	-	-	3,738
2049-2053	-	-	2,240	-	-	-	2,240
Total debt service to maturity	<u>\$ 570,404</u>	<u>\$ 50,370</u>	<u>\$ 102,115</u>	<u>\$ 34,017</u>	<u>\$ 39,577</u>	<u>\$ 395,079</u>	<u>\$ 1,191,562</u>
Less amounts representing interest:							
2024	\$ 17,010	\$ 1,172	\$ 3,187	\$ 692	\$ 178	\$ 10,821	\$ 33,060
2025	16,557	1,000	2,946	640	159	10,477	31,779
2026	16,082	826	2,704	585	144	10,101	30,442
2027	15,584	648	2,436	529	131	9,703	29,031
2028	15,061	465	2,154	475	119	9,289	27,563
2029-2033	64,996	419	6,725	1,578	398	39,618	113,734
2034-2038	40,746	-	3,216	255	97	25,944	70,258
2039-2043	12,678	-	1,399	-	-	7,341	21,418
2044-2048	-	-	793	-	-	-	793
2049-2053	-	-	140	-	-	-	140
Total interest:	<u>198,714</u>	<u>4,530</u>	<u>25,700</u>	<u>4,754</u>	<u>1,226</u>	<u>123,294</u>	<u>358,078</u>
Total principal:	<u>\$ 371,690</u>	<u>\$ 45,840</u>	<u>\$ 76,415</u>	<u>\$ 29,263</u>	<u>\$ 38,351</u>	<u>\$ 271,785</u>	<u>\$ 833,484</u>

There are a number of limitations and restrictions contained in the various bond indentures. The Parish complies with all significant limitations and restrictions, including federal arbitrage regulations.

Subscription-Based Information Technology Arrangements (SBITAs) (in thousands)

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

The Parish has entered into subscription-based information technology arrangements (SBITAs) involving various types of software. The Parish has recorded a subscription asset and liability for future payments. The total of the Parish's subscription assets are recorded at costs of \$1,533, less accumulated depreciation of \$275, for a net SBITA asset of \$1,258 at December 31, 2023. The subscription liabilities, recorded at present value using a discount rate of 3.02% are \$1,249 as of December 31, 2023.

NOTE I - LONG-TERM DEBT (Continued)

Subscription-Based Information Technology Arrangements (SBITAs) (Continued)

Total payments due under the SBITAs over the next five years are as follows (in thousands):

Year Ending December 31,	Total
2024	\$ 340
2025	347
2026	354
2027	76
2028	76
Thereafter	152
Total SBITA Payments	1,345
Less Imputed Interest	(96)
Total	<u>\$ 1,249</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE J - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

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 (in thousands).

	Transfers in:								
	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital Imps	Road & Sewerage Sales Tax Capital Imps	Nonmajor Governmental Funds	Cons. Waterworks District Enterprise Fund	Internal Service Funds	Total
<u>Transfers out:</u>									
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,462	\$ -	\$ -	\$ 88,462
Federal and State Grants	84,459	-	-	20	-	19,383	-	-	103,862
East Bank Consolidated Fire District	-	-	-	-	-	2,550	-	-	2,550
Road & Street Capital Improvements	-	-	-	55	-	438	-	-	493
Nonmajor Governmental Funds	4,618	4,976	1,109	1,600	3,018	44,609	298	103	60,331
Cons. Sewerage District Enterprise Fund	-	-	-	-	-	89,315	-	-	89,315
Cons. Waterworks District Enterprise Fund	-	-	-	30	-	-	-	-	30
Hospital District No. 1	-	-	-	-	-	9,703	-	-	9,703
Governmental Activities-Internal Services Funds	-	-	-	-	-	2,662	-	-	2,662
Total	<u>\$ 89,077</u>	<u>\$ 4,976</u>	<u>\$ 1,109</u>	<u>\$ 1,705</u>	<u>\$ 3,018</u>	<u>\$ 257,122</u>	<u>\$ 298</u>	<u>\$ 103</u>	<u>\$ 357,408</u>

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.

During 2023, a transfer was made in the amount of \$89,315 from the proprietary fund to a capital projects fund to fund sewer projects.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE K - RESTRICTIONS AND DESIGNATIONS OF FUND BALANCES

Fund balance and net position classifications disclose the constraints on use of fund balances for governmental funds. The tables below provide additional detail for these classifications (expressed in thousands):

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory and long-term receivables	\$ 633	\$ 5	\$ -	\$ -	\$ -	\$ 8,274	\$ 8,912
Restricted for:							
Judges' annuities	1,739	-	-	-	-	-	1,739
Public Safety	-	-	18,471	-	-	48,829	67,300
Public Works	-	-	-	128,632	280,582	87,058	496,272
Transit	-	-	-	-	-	33,293	33,293
Health and Welfare	-	47,799	-	-	-	33,925	81,724
Culture And Recreation	-	-	-	-	-	41,693	41,693
Economic Development	-	-	-	-	-	8,318	8,318
Debt Service	-	-	-	-	-	40,461	40,461
Committed for:							
Subsequent Year Expenditures	21,906	-	-	-	-	-	21,906
Capital Projects	-	-	-	-	-	423,866	423,866
Unassigned	<u>27,657</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,657</u>
Total Fund Balance	<u>\$ 51,935</u>	<u>\$ 47,804</u>	<u>\$ 18,471</u>	<u>\$ 128,632</u>	<u>\$ 280,582</u>	<u>\$ 725,718</u>	<u>\$ 1,253,142</u>

NOTE L - 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 2022 property tax which was levied to finance the budget for 2023 and was recorded as revenue for the year 2023. The 2023 property tax which was levied to finance the budget for 2024 will be recorded as revenue in 2024.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE L - 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:

	Number of Mills			
	2023 Budget (2022 Levied)		2024 Budget (2023 Levied)	
	Maintenance and Operation	Debt Service and Capital Improvements	Maintenance and Operation	Debt Service and Capital Improvements
Jefferson Parish (excluding City of Kenner)	1.27	-	1.21	-
Jefferson Parish (Kenner)	0.63	-	0.59	-
Jefferson Parish Library	6.00	-	5.72	-
Jefferson Parish Health Unit	2.26	-	2.15	-
Juvenile Detention	3.50	-	3.34	-
Consolidated Garbage District #1	4.00	-	3.80	-
Consolidated Road Lighting	2.82	-	-	-
Road Lighting District #7	5.46	-	4.91	-
East Bank Consolidated Fire District	25.00	-	23.76	-
Fire District #3	20.00	-	18.93	-
Fire District #4	17.32	-	13.21	-
Fire District #5	18.60	-	25.00	-
Fire District #6	25.00	-	24.81	-
Fire District #7	25.00	-	23.23	-
Fire District #8	25.00	-	23.60	-
Fire District #9	21.10	-	18.98	-
Consolidated Waterworks District No. 2	-	5.00	-	4.76
Consolidated Sewerage District No. 1	5.00	-	4.75	-
Consolidated Recreation and Community Center and Playground District	9.71	-	9.22	-
Playground District #16	10.99	-	9.89	-
Consolidated Drainage District #2	4.51	-	4.30	-
Consolidated Drainage District #2 (SELA)	5.00	-	4.77	-
Ambulance District #2	10.92	-	9.82	-
Transportation System	1.94	-	1.85	-
Transportation System-Disabled	0.97	-	0.92	-
Culture & Parks	0.94	-	0.90	-
Special Services District	2.35	-	2.23	-
Office of Inspector General	0.50	-	0.47	-

NOTE M - SALES TAX

At December 31, 2023, the total sales tax levied in Jefferson Parish was 9.2 percent. The state sales tax is 4.45 percent of these 9.2 percent. Sales taxes, except sales tax on motor vehicles and remote seller taxes, 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE M - SALES TAX (Continued)

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 retained by the Sheriff. 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE M - SALES TAX (Continued)

- 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 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. The specific revenue is undedicated ½ 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 credited to the established fund.
- 2007 Ordinance # 23179 dated November 14, 2007, was adopted by the Parish Council establishing the Churchill Economic Development District. The district is comprised of that portion of property bounded by Segnette Boulevard, Canal A, Outer Cataouatche Canal, Main Canal Extension, Avondale Canal, Highway 90, and the Westbank Expressway in Jefferson Parish. The 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 a special trust fund, and are dedicated to the District solely for the purpose of promoting economic development throughout the District, including but not limited to the Churchill Technology and Business Park and other business and industries, and commercial, industrial, residential and recreational developments situated within the District; and for any other authorized purpose of the District. This baseline includes a portion of the Sales and Use Tax, a 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 # 24101 dated August 31, 2011 established an annual baseline of \$80,485 and any sales tax received over this amount should be credited to the established fund.
- 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 were collected within the boundaries of the District during the 2007 fiscal year, and any sales tax received over this amount should be credited to the established fund.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE M - SALES TAX (Continued)

2016 Ordinance # 25143 dated April 20, 2016 was adopted by the Parish Council establishing the Jefferson Highway Economic Development District, a Tax Incentive District (TIF), to leverage Ochsner Medical Center Expansion Project. The geographical boundaries beginning at the point on the bank of the Mississippi River located at the intersection of the River Road and the Jefferson Parish line; then north along the Parish line to the intersection of the Parish line and Earhart Expressway; then west along the Earhart Expressway to the intersection of North Causeway Boulevard and the Earhart Expressway; then south along North Causeway Boulevard to the point on the bank of the Mississippi River located at the intersection of North Causeway Boulevard and River Road; then east along the bank of the Mississippi River to the point of the beginning. Any revenues collected in this district over and above the baseline are dedicated to the District solely for providing significant infrastructure improvements and economic development projects in the area. 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.

NOTE N - TAX ABATEMENTS

As of December 31, 2023, the Parish provides tax abatements primarily through one program - the Payment in Lieu of Tax (PILOT) program. In addition, the State of Louisiana offers a number of programs that provide tax abatements within the Parish, including the Restoration Tax Abatement (RTA) Program, the Industrial Tax Exemption Program (ITEP), and the Enterprise Zone (EZ) Program. Details of each program follow.

- The Parish enters into ad valorem (property) tax abatement agreements with local businesses through its economic development arm - the Jefferson Parish Economic Development and Port District (JEDCO). JEDCO is authorized under LRS 34:2021 et seq, as well as LRS 39:991 to 1001, inclusive, and other constitutional and statutory authority to acquire, own, lease, rent, repair, renovate, improve, finance, sell and dispose of facilities that are determined by JEDCO to be instrumental to the removal of blight, the redevelopment of distressed areas, or to promote economic development through the creation of jobs, or to enhance the tax base of Jefferson Parish through the construction, renovation, or rehabilitation of improvements, other than for public utility facilities. JEDCO utilizes a Payment in Lieu of Tax (PILOT) program, which includes a sale-leaseback agreement on targeted facilities whereby JEDCO, a political subdivision exempt from property taxes, takes title to the property and leases the property back to the business. Rent or lease payments are then made to the local governments in lieu of ad valorem (property) taxes on the property. The amounts of the payments under the agreements are negotiated between JEDCO and the business and can result in partial or total tax abatements. The payments are then made over an agreed-upon number of years (typically anywhere from 3 to 20 years). JEDCO typically sets dollar investment thresholds, as well as job creation or retention goals within the agreement. Failure to comply with these thresholds can affect the amount of tax abatement on a go forward basis. There are currently six active PILOT programs in the Parish. Payments received or due at December 31, 2023 under these PILOT agreements amounted to \$1,822 and were allocated to the following agencies (in thousands):

Taxing Agency	2023 Pilot Payments
Jefferson Parish	\$ 1,075
Jefferson Parish School Board	\$ 408
Jefferson Parish Sheriff's Office	\$ 208
West Jefferson Levee District	\$ 93
Jefferson Parish Coroner	\$ 21
East Jefferson Levee District	\$ 16
Total	<u>\$ 1,822</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE N - TAX ABATEMENTS (Continued)

- The **Restoration Tax Abatement (RTA) program** is an economic development incentive created for use by municipalities and local governments to encourage the expansion, restoration, improvement, and development of existing commercial and residential properties in Downtown Development Districts, Economic Development Districts, or Historic Districts. The Parish has several eligible districts on both the east and west banks of the river. The program is authorized under LRS 47:4311-4319 and is administered by the Louisiana Department of Economic Development (LED). Abatements are obtained through application by the property owner, subject to approval by the Governor, the Louisiana Board of Commerce and Industry, and the local governing authority (i.e., the Parish), which includes proof that the property is in a targeted district and that the improvements have been made. The program allows the owner the right for five (5) years, to pay ad valorem taxes based on the assessed valuation of the property for the year prior to the commencement of the project. Thus, the RTA abatement is equal to 100 percent of the additional ad valorem (property) tax resulting from the increase in assessed value as a result of the improvements. The contract may be eligible for renewal, subject to the same conditions, for an additional five (5) years, if approved. Under this program, the amount of the improvements (i.e., the "contract value") is not included in the tax assessment until the abatement period has ended and the property is assessed with the improvements taken into account. Because the Parish Assessor does not reassess the value of the property until the abatement period has expired, it is not possible to calculate the true amount of taxes abated in any one year. The amounts shown are the estimated maximum amount of taxes that would be abated if the full contract value as adjusted for depreciation were added to the assessed value (which would hardly ever be the case). The actual amount of taxes abated can be substantially less than what is noted. There are 11 active RTA abatement contracts in the Parish.
- The **Industrial Tax Exemption Program (ITEP)** is a full, 100 percent exemption from local ad valorem (property) taxes as authorized in the Louisiana Constitution of 1974, Article VII, Part 2, Section 21(F), as amended by the Governor's Executive Order No. JBE 2016-26. Participating companies are eligible to receive an initial five (5) year exemption, plus the opportunity for a five (5) year renewal, for a total of ten (10) years of full exemption from local property taxes. The program is available only to manufacturers. Manufacturing businesses are defined as those with a North American Industry Classification System (NAICS) code of 31, 32, or 33. General categories include food manufacturers and manufacturers of durable and non-durable goods. The types of specific businesses eligible to receive ITEP exemptions are varied, including fertilizer and pesticide manufacturers, petrochemical manufacturers, industrial equipment and machinery manufacturers, and even breweries. Up until now, Louisiana has had no job creation or capital investment thresholds required for eligibility. The exemption applies to all improvements to land, buildings, machinery, equipment, and any other property that is part of the manufacturing process. Maintenance capital (i.e., property replacements and refurbishments) is also eligible for the exemption. The land on which the manufacturing establishment is located is not eligible for the exemption. An advance notification of intent to apply for the tax exemption is filed with the Louisiana Office of Economic Development (LED) Office of Business Development. The LED then presents the application to the Louisiana Board of Commerce and Industry for review and approval. The applicant files an annual report with the Parish Assessor listing the exempted property so that it may be separately listed on the tax rolls. While the ITEP program is still available and being used, the recent Governor's Executive Order has placed several limitations and new criteria on the ITEP program until the statute could be revisited. There are 82 active ITEP abatements in the Parish.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE N - TAX ABATEMENTS (Continued)

The amount of tax abatements granted during 2023 under each program is as follows (in thousands):

Source/Tax Abatement Program	Type of Tax	Total Amount of Tax Abated	Parish's Share of Abated Taxes
Parish/Local Abatements			
Payment in Lieu of Tax (PILOT) program	Ad Valorem	\$ 11,385	\$ 6,621
State Level Abatements			
Restoration Tax Abatement (RTA) program	Ad Valorem	\$ 695	\$ 408
Industrial Tax Exemption Program (ITEP)	Ad Valorem	\$ 6,819	\$ 4,040

NOTE O - MISCELLANEOUS REVENUES

Revenues that are infrequent or immaterial to individual funds are reported under Miscellaneous Revenue on the fund financial statements. Below is a table detailing the amounts recorded in Miscellaneous Revenue on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance (in thousands):

	Major Fund General Fund and General Government	Major Fund Federal and State Grants	Major Fund EB Consolidated Fire	Major Fund Drainage and Pump Station Capital	Non Major Funds	Total
Other Income (loss)	\$ (156)	\$ 223	\$ 34	\$ -	\$ 7,250	\$ 7,352
Lease-Rental Income	259	1	-	-	1,133	1,392
Surplus auction proceeds	183	-	11	707	493	1,393
Other Fees	78	-	20	-	-	98
Royalties	517	-	-	-	854	1,371
	<u>\$ 880</u>	<u>\$ 224</u>	<u>\$ 65</u>	<u>\$ 707</u>	<u>\$ 9,730</u>	<u>\$ 11,606</u>

NOTE P - RISK MANAGEMENT

GENERAL LIABILITY INSURANCE (in thousands)

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 \$1,000 per each general liability claim and automobile claim subsequent to May 1, 2005 and \$500 prior to this date. Additionally, the General Liability Fund provides coverage for up to a maximum of \$2,000 per each workers' compensation claim subsequent to May 1, 2015; \$1,000 per each workers' compensation claim between May 1, 2005 and April 30, 2015, and \$500 prior to this date. 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE P - RISK MANAGEMENT (Continued)

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, 2023, the outstanding claims liability was \$29,976, which includes an estimated liability for incurred but not reported claims of \$15,590. 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, 2023 is included on the Statement of Net Position. The current portion of the liability is \$9,562 and the noncurrent portion is \$20,414. Changes in the Fund's claims liability amount for the years ended December 31, 2021, 2022 and 2023 were (in thousands):

	Beginning of Year Liability	Current Year Claims and Estimates	Claim Payments	Balance at Year End
2021	\$ 25,884	\$ 10,331	\$ (8,448)	\$ 27,767
2022	27,767	9,816	(9,464)	28,119
2023	28,119	11,102	(9,245)	29,976

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 .20 percent of its annual payroll into the fund. These interfund "premiums" are reported as interfund services provided and used.

The Fund's claim liability at December 31, 2023 is shown on the Statement of Net Position. The current portion of the liability is \$28 and the noncurrent portion is \$14. Changes in the Fund's claims liability amount for the years ended December 31, 2021, 2022 and 2023 were (in thousands):

	Beginning of Year Liability	Current Year Claims and Estimates	Claim Payments	Balance at Year End
2021	\$ 62	\$ 14	\$ (41)	\$ 35
2022	\$ 35	\$ 10	\$ (19)	\$ 26
2023	\$ 26	\$ 44	\$ (28)	\$ 42

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE Q - COMMITMENTS AND CONTINGENCIES (in thousands)

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. 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, 2023 the Parish made a payment in the amount of \$544 for debt service based on this agreement and an amount of \$564 has been appropriated for debt service for 2024.

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.

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, 2023. Additional rebate calculations are scheduled to be performed in 2024.

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 2023 financial statements are as follows (in thousands):

General Fund		
Parish Court Judges retirement supplement	\$	12
Justices of Peace and Constables	\$	10
Special Revenue fund		
Fire employees supplement salaries	\$	1,765
Total on-behalf payments	\$	<u>1,787</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE R - POST-EMPLOYMENT BENEFITS (in thousands)

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 at a reduced amount of coverage. There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75.

Medical benefits are provided to employees upon retirement according to the retirement eligibility provisions as follows: for employees hired prior to January 1, 2007, 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 basis; for employees hired after January 1, 2007, age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service basis. The plan is a fully insured, single-employer defined benefit plan.

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

A summary of members participating in the plan at January 1, 2023 is as follows:

	<u>Plan Membership</u>
Retirees and beneficiaries currently receiving benefit payments	1,833
Active employees	<u>2,933</u>
Total	<u><u>4,766</u></u>

Funding Policy. In 2023, The Parish's portion of health care contributions for retired employees totaled \$4,948 and the life insurance totaled \$387.

The Parish has set up an internal service fund as a dedicated reserve for the post-employment benefit obligation. As of December 31, 2023, \$50,229,299 has been dedicated in the Internal Service Fund Post-Employment Benefits for this purpose.

Total OPEB Liability. The Parish's total OPEB liability of \$92,300,687 was measured as of December 31, 2023, and was determined by an actuarial valuation as of January 1, 2024.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE R - POST-EMPLOYMENT BENEFITS (Continued)

HEALTH AND LIFE INSURANCE (Continued)

Actuarial Methods and Other Inputs. The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increase	2.50 percent
Discount rate	4.00% per annum based on the S&P Municipal Bond 20 Year Rate Index as of December 30, 2023
Healthcare cost trend rates	7.00% graded uniformly to 5.60% over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2075.
Retiree' share of benefit-related costs	Retiree medical premium 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. Contributions are assumed to increase at the health care cost trend rates.

For active employees, mortality rates were based on the PUB-2010 General Employee Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales). For retirees, the PUB-2010 Generational Retiree Mortality Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales) and for beneficiaries, the PUB-2010 Generational Contingent Survivor Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales).

Changes in the Total OPEB Liability (in thousands)

	Total OPEB Liability
Balance at 12/31/2022	\$ 133,657
Changes for the year:	
Service cost	1,705
Interest	5,604
Difference between expected and actual experience	(48,980)
Changes in assumptions and other inputs	5,649
Benefit payments	(5,335)
Net Changes	(41,357)
Balance at 12/31/2023	\$ 92,301

Changes of assumptions and other inputs reflect a change in the discount rate from 4.31 percent as of the beginning of the measurement period to 4.00 percent based on the S&P Municipal Bond 20 Year High Grade Rate Index as of 12/31/2023.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE R - POST-EMPLOYMENT BENEFITS (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the discount rate (in thousands of dollars):

	1% Decrease (3.00%)	Discount Rate (4.00%)	1% Increase (5.00%)
Total OPEB liability	\$ 104,250	\$ 92,301	\$ 82,559

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the assumed trend rate (in thousands of dollars):

	1% Decrease (6.00%, to 4.60% over 3 years, and following the Getzen model thereafter)	Healthcare Cost Trend Rates (7.00%, to 5.60% over 3 years, and following the Getzen model thereafter)	1% Increase (8.00%, to 6.60% over 3 years, and following the Getzen model thereafter)
Total OPEB liability	\$ 83,566	\$ 92,301	\$ 102,881

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2023, the Parish recognized total OPEB expense of \$19,907,265. At December 31, 2023, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (in thousands of dollars):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 35,382
Changes in assumptions and other inputs	3,766	16,358
Total	<u>\$ 3,766</u>	<u>\$ 51,740</u>

Amounts reported by the Parish as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (in thousands):

Year ended December 31:	Net Amount Recognized in OPEB Expense
2024	\$ (33,530)
2025	(14,444)

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE R - POST-EMPLOYMENT BENEFITS (Continued)

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 66 retirees received the cost of living adjustment from the Parish in 2023. The total calculated benefits to be paid to the Parish retirees in 2023 were \$79,200. This amount was reduced by \$17,722 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$61,478 in cost of living adjustment payments.

NOTE S - PENSION PLANS

Jefferson Parish participates in five cost-sharing defined benefit pension plans each administered by separate public employee retirement systems.

PLAN DESCRIPTIONS

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

The Employees' Retirement System (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 System governing body is comprised of a 7-member Board of Trustees, as follows: (1) The Parish's Finance Director is automatically a member. (2) The Parish's Clerk of Court is automatically a member and remains on the Board until the Parish Council appoints a new Clerk. (3) The Parish Council can appoint an additional seat on the Board. (4) The Personnel Director serves as ex-officio and is appointed by the personnel board and remains on the Board until retirement. (5, 6 & 7) Three Board members are retirees, and are elected by retirees of the System. They serve four-year terms.

The following employee membership data is actuarially determined and is a categorized listing of the total number of members on whom the System retains liability as of December 31, 2023:

Retired plan members or beneficiaries currently receiving benefits	288
Retired plan members with contingent survivor benefits	178
Inactive plan members entitled to but not yet receiving benefits	15
Active plan members	3
Total	<u><u>484</u></u>

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, 2023 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

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

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.

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

The Parochial Employees' Retirement System Board of Trustees (The Board), an Administrative Director, an Actuary and Legal Counsel administer 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 Parish does not have any participants in this 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, for employees hired prior to January 1, 2007, 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. For employees hired after January 1, 2007, a member is eligible for normal retirement if the participant has at least 30 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 62 years old or 7 years of creditable service and is at least 67 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, 2022 may be obtained by writing to: The Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70808. As of the date of this report, the Parochial Employees' Retirement System financial report was not available. The financial information presented below is based on the financial report for the year ended December 31, 2023.

FIREFIGHTERS' RETIREMENT SYSTEM

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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

FIREFIGHTERS' RETIREMENT SYSTEM (Continued)

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, 2022 may be obtained by writing to: Firefighters' Retirement System, 3100 Brentwood Dr., Baton Rouge, LA 70809 or by calling 225-925-4060.

HOSPITAL DISTRICT NO. 1

West Jefferson Medical Center operates under the jurisdiction of the Parish Council of Jefferson Parish, Louisiana (the "Parish") as Jefferson Parish Hospital Service District No. 1. A Louisiana Attorney General opinion empowers hospital service districts to create pension plans for officers and employees and to fund the plan with district funds. The Retirement Plan for Employees of West Jefferson Medical Center (the "Plan") is a single-employer, non-contributory, defined public employee retirement system (PERS). The Plan covers certain employees of West Jefferson Medical Center (the Employer) who meet certain length of service requirements and is funded through employer contributions and investment earnings. Employees or former employees who were not participants in the Plan as of December 31, 2005 are not eligible to participate in the Plan after December 31, 2005. Active participants in the Plan as of December 31, 2005 made a one-time, irrevocable election to either continue as an active participant in the Plan effective January 1, 2006, earning future benefit accruals under the applicable provisions of the Plan, or to instead become a participant effective January 1, 2006 in a Defined Contribution Plan. Any participant of the Plan that elected to participate effective January 1, 2006 in the Defined Contribution Plan would not accrue further benefits under the Plan for service or earnings after December 31, 2005. As a governmental entity, the Plan provides disclosures required by the Governmental Accounting Standards Board (GASB).

The following employee membership data is actuarially determined and is a categorized listing of the total number of members on whom the System retains liability as of December 31, 2023.

Retired plan members or beneficiaries currently receiving benefits	888
Terminated employees entitled to but not yet receiving benefits	429
Active plan members	-
Total	<u><u>1,317</u></u>

An employee was eligible to participate in the Plan as of the date they had completed one year of service of 1,000 hours or more and attained the age of 21. No new entrants are allowed to participate in the Plan after December 31, 2005.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

HOSPITAL DISTRICT NO. 1 (Continued)

The Plan provides retirement benefits as well as death and disability benefits. Prior to July 1, 2002, all benefits were fully vested after 10 years of credited service. Effective July 1, 2002, all employees become fully vested after 5 years of credited service. The basic annual retirement benefit at age 65 is a benefit payable for life in an amount equal to the number of years of credited service up to 30 years, multiplied by the sum of (1) 1.2 percent of final average monthly compensation and (2) .65 percent of final average monthly compensation in excess of "covered" compensation, which is defined as the average of the Social Security Taxable Wage Base for the 35-year period ending in the year in which social security normal retirement age is attained. Final average monthly compensation is defined as the monthly compensation of a participant averaged over the 5 consecutive calendar years which produces the highest monthly average within the last 10 calendar years preceding the earlier of retirement or termination of employment. Employees with 10 years of credited service may elect to receive a reduced benefit beginning at age 55.

A Plan member leaving employment after 10 years of credited service but before attaining retirement age or who ceases active employment because of total and permanent disability after 10 years of credited service but before attaining retirement age is eligible for deferred benefits or may elect to receive reduced benefits beginning on the early retirement date.

The survivor benefit provided under the Plan is a death benefit for a vested participant in the form of a survivor annuity. Such annuity payments are generally equal to 50 percent of the amount which would be payable to the participant if he or she had survived and elected to commence receiving a retirement income at the earliest date allowed under the Plan. The Parish has the right under the Plan to discontinue its contributions at any time and to terminate the Plan.

Effective October 1, 2015, Jefferson Parish Hospital Service District No. 1 and Jefferson Parish entered into a long-term agreement to lease West Jefferson Medical Center to Louisiana Children's Medical Center (LCMC). Effective October 1, 2015, the employees of West Jefferson Medical Center are employees of LCMC, and are no longer employees of Jefferson Parish Hospital Service District No. 1.

Hospital District No. 1 issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. The financial report for year ended December 31, 2023 may be obtained by writing to: Jefferson Parish Hospital Service District No. 1, c/o Jefferson Parish General Government Building, 200 Derbigny St, Suite 6700, Gretna, LA 70053 or by calling 504-364-2626.

CONTRIBUTIONS

Employee and employer contributions for the Employees Retirement System of Jefferson Parish (JPERS) are actuarially determined. Member contribution rates may be amended only by the Jefferson Parish Council. Employer contribution rate changes can be recommended by the system Board of Trustees but the Jefferson Parish Council must approve the change. Employees who are members of JPERS contribute 6.05% of pay. Employees who are members of both JPERS and Parochial Employees'

Retirement System or the Firefighters' Retirement System (PERS/FRS) contribute an additional 4% of all monthly earnings over \$100; JPERS receives the excess, if any, of these contributions over 9.25% of pay.

Employer contributions for the Retirement Plan for Employees of West Jefferson Medical Center are actuarially determined.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

CONTRIBUTIONS (Continued)

Employee contributions for the Parochial Employees Retirement System of Louisiana and the Firefighters' Retirement System are established by State Statute. According to State statute, contributions for all employers are actuarially determined each year.

In addition, according to State statute, the Parochial Employees Retirement System of Louisiana also receives ¼ of 1% of ad valorem taxes collected within the respective parishes except for Orleans and East Baton Rouge Parish. The system also receives revenue sharing funds each year as appropriated by Legislature. According to state statute Firefighters Retirement System receives insurance premium tax funds from the State of Louisiana. This additional source of income is used as an additional employer contribution and is reported as a non-employer contribution.

These additional sources of revenues are considered to be support from non-contributing entities.

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit pension plans in which the Parish is a participating employer:

Defined Benefit Pension Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Non- employer Contributing Entities (in Thousands)	Amount of Parish Contributions (in Thousands)
Employees' Retirement System of Jefferson Parish	6.05 %	0.19 %	\$ -	\$ 355
Parochial Employees' Retirement System of Louisiana	9.50	11.50	2,000	16,872
Firefighters' Retirement System	10.00	33.25	6,785	2,220
Hospital District No. 1	0.00	100.00	-	1,984

Employer contributions for the Employees' Retirement System of Jefferson Parish and Hospital District No. 1 are actuarially determined, as stated in the Plans' audit reports.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

NET PENSION LIABILITY/ASSET

The Parish's net pension liability/asset at December 31, 2023 is comprised of the entire net pension liability/asset relating to the Parish's single employer plans for the Employees' Retirement System of Jefferson Parish and the Retirement Plan for Employees of West Jefferson Medical Center and the Parish's proportional share of the net pension liability/asset related to the cost sharing plans in which the Parish is a participating employer, Parochial Employees' Retirement System of Louisiana and Firefighters' Retirement System. The Parish's net pension liabilities for the cost sharing plans were measured as of Dec 31, 2022 and June 30, 2023, respectively. The Parish's net pension liabilities for the single employer plans was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability/asset was determined by an actuarial valuation as follows shown below.

The following table presents the changes in the Parish's net pension liability/asset for single employer plans for the year ended December 31, 2023 (in thousands):

	Net Pension Liability	Net Pension Asset
	Hospital District 1	Employees' Retirement System of Jefferson Parish
<u>Total Pension Liability:</u>		
Service cost	\$ —	\$ 6
Interest	6,438	2,112
Differences between expected and actual experience	101	(1,333)
Benefit payments	(8,553)	(2,462)
Refunds of member contributions	—	(32)
Net change in total pension liability	(2,014)	(1,709)
Total pension liability - beginning	96,455	45,684
Total pension liability - ending (a)	\$ 94,441	\$ 43,975
 <u>Plan Fiduciary Net Position:</u>		
Contributions - employer	\$ 1,984	\$ 355
Contributions - member	—	2
Net investment income	8,195	5,496
Benefit payments	(8,553)	(2,462)
Refunds of member contributions	—	(32)
Administrative expenses	(184)	(371)
Net change in plan fiduciary net position	1,443	2,986
Plan fiduciary net position - beginning	63,031	48,285
Plan fiduciary net position - ending	64,473	51,271
Parish net pension liability (asset) - ending	\$ 29,968	\$ (7,296)

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

NET PENSION LIABILITY/ASSET (Continued)

The Parish's proportionate share of the net pension liability/asset for each of the cost-sharing plans in which it participates was based on the Parish's required contributions in proportion to the total required contributions for all employers (in thousands).

	State of Louisiana Firefighters' Retirement System	Parochial Employees Retirement System of Louisiana
Proportionate share of net pension liability/(asset)	\$49,481	\$78,182
Parish proportion (%) of net pension liability	7.58%	20.31%
Increase/Decrease from prior measurement date	(0.33)%	(0.93)%
Actuarial valuation dates	06/30/23	12/31/2023

The net pension liability is based on the fiduciary net position for each of the plans as of the valuation dates shown above. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Parish's net pension liability is available for the Parochial Employees Retirement System of Louisiana here <https://persla.org/gasb-68-reports> and for the Firefighters Retirement System here <https://ffret.com/gasp-reporting/>.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

ACTUARIAL ASSUMPTIONS

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit pension plans in which the Parish is a participating employer:

	Employees' Retirement System of Jefferson Parish	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Hospital District No. 1
Date of experience study on which significant assumptions are based	1/1/2015- 12/31/2019	1/1/2013- 12/31/2017	7/1/2014- 6/30/2019	12/31/2020- 12/31/2021
Projected Salary Increase	4.75%	4.25%-4.75%	Variable: 5.20%-14.10%	N/A
Inflation rate	2.10	2.30	2.50	2.30
Source of mortality assumptions	5	1	2	3

¹ Pub-2010 Public Retirement Plans for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub- 2010 Public Retirement Plans for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018

² PUB-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 105% for males and 115% for females, with full generational projection using the appropriate MP 2019 scale.

³ Pri-2012 total Employee/Retiree mortality table with generational projection using scale MP-2021.

⁴ Pri-2012 total Employee/Retiree mortality table with mortality improvement based on scale MP-2020, updated as indicated above for the 12/31/21 actuarial valuation determined on a plan termination basis.

⁵ Pub-2010 Public Retirement Plans Mortality Table for Contingent Survivors multiplied by 120% for males and 115% for females, each with full generational projection using the appropriate sext distinct MP2020 improvement scales. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 120% for males and 115% for females, each with full generational projection using the appropriate sext distinct MP2020

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

ACTUARIAL ASSUMPTIONS (Continued)

Changes in actuarial assumptions since the prior measurement date are as follows:

For the Parochial Employees' Retirement System of Louisiana, the investment rate of return net of pension plan investments including inflation remained 6.40% and the inflation rate remain 2.3%. For Hospital District No. 2, inflation 2.2% per annum, compounded annually. The Firefighters Retirement System had a no change in investment rate of return and no changes in Salary. For Hospital District No. 2, inflation rate 2.3% in 2022 and 2.3% in 2023 and a change in discount rate.

DISCOUNT RATE

The discount rate used to measure the total pension liabilities is equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the benefits. The discount rate for each of the Parish's defined benefit pension plans administered by each system and the sensitivity of the net pension liability to changes in the discount rate (in thousands of dollars) is shown below:

	Employees' Retirement System of Jefferson Parish	State of Louisiana Firefighters' Retirement System	Hospital District No.1	Parochial Employees' Retirement System of Louisiana
Discount Rate	4.75%	6.90%	7.00%	6.40%
Net Pension (Asset)/Liability	\$ (7,296)	\$ 49,481	\$ 29,968	\$ 78,182
Net Pension (Asset)/Liability Assuming a 1% decrease in the discount rate	(2,321)	76,335	38,312	193,348
Net Pension (Asset)/Liability Assuming a 1% increase in the discount rate	(11,501)	27,084	22,781	(18,369)

TARGET ALLOCATION

The Employees Retirement System of Jefferson Parish gave consideration to several factors in determining the valuation interest rate. First, consensus estimates of rates of return, standard deviations, and correlation coefficients for asset classes derived from various asset consulting firms were developed. These factors were used to derive forward estimates of the Fund's portfolio earnings rate. Given recognition to the expected variance in returns, the assumed rate of return for the valuation was set at 4.75%. The salary increase rate for the report was based on forward estimates of future increases in pay resulting from three sources; inflation, merit, and productivity. An inflation rate of 2.10% was implicit in both the assumed rate of return and rate of salary increases. Based on updated experience, the overall salary scale was set at 5.0%.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

TARGET ALLOCATION (Continued)

The rates of return on assets were calculated by assuming uniform distribution of income and expense throughout the fiscal year. The rates of return based on the above assumption are as follows:

	Fair Value	Actuarial Value
2014	5.90%	12.60%
2015	1.40	8.80
2016	4.10	3.00
2017	14.30	6.10
2018	(4.20)	4.40
2019	17.00	8.30
2020	11.30	8.00
2021	12.70	13.70
2022	(13.20)	3.20
2023	11.70	2.50

The market rate of return gives a measure of investment return on a total return basis and includes realized and unrealized capital gains and losses as well as interest income. This rate of return gives an indication of performance for an actively managed portfolio where securities are bought and sold with the objective of producing the highest total rate of return. During 2023, the fund earned \$1,259,133 of dividends, interest and other recurring income. During the same period, the Fund had net realized and unrealized capital gains on investments and non-recurring income of \$4,408. The fund had investment expenses of \$171.

The actuarial rate of return is presented for comparison to the assumed long-term rate of return of 4.75% used for the valuation. This rate is calculated based on the actuarial value of assets and the fair value income adjusted for actuarial smoothing. Investment income used to calculate this yield is based upon a smoothing of investment income above or below the valuation interest rate over a three year period subject to constraints. The difference between rates of return on an actuarial and fair value basis results from the smoothing utilized. Yields in excess of the 4.75% assumption will reduce future costs; yields below 4.75% will increase future costs.

The Parochial Employees' Retirement System of Louisiana determined the long-term expected rate of return on pension plan investments by using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% as of the measurement date of December 31, 2022.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of the measurement date of December 31, 2022 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33.00%	1.12%
Equity	51.00	3.20
Alternatives	14.00	0.67
Real assets	2.00	0.11
Totals	100.00%	5.10
Inflation		2.40
Expected Arithmetic Nominal Return		7.50

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement System's Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The Firefighters' Retirement System determined the estimated long-term expected rate of return on pension plan investments by using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class for years before 2022. Starting in 2023, the long-term expected real rate of return presented information from the System's actuary. The actuary's method uses information from consultants and investments firms regarding future expected rates of return, variances, and correlation coefficients for each asset class. The actuary's method integrate various sources to produce average values thereby reducing reliance on a single data source.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2023 are summarized in the following table:

Asset Class	Asset Type	Target Asset Allocation	Long-Term Expected Real Rate of Return 2023
Fixed income	U.S. Core Fixed Income	20.00%	1.89%
	U.S. TIPS	2.00	1.72
	Emerging Market Debt	2.00	4.30
Equity	US Equity	29.50	6.24
	Non-US Equity	11.50	6.49
	Global Equity	10.00	6.49
	Emerging Market Equity	5.00	8.37
Alternatives	Private Equity	9.00	9.57
	Real Estate	6.00	4.41
	Real Assets	3.00	5.62
Multi-Asset Strategies	Global Tactical Asset Allocation	-	4.02
	Risk Parity	-	—

The discount rate used to measure the total pension liability was 6.9%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer entities will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of FRS' actuary. Based on these assumptions, FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The Retirement Plan for Employees of West Jefferson Medical Center

Asset Allocation

The following table illustrates the assumed asset allocation and the expected real rates of return for each of the major asset classes as of the measurement date. An inflation assumption of 2.30% was assumed in deriving the expected nominal rate of return. This information is based on proposed investment policy. Rates shown are on an arithmetic basis.

Asset Class	Assumed Allocation	Expected Real Rate of Return
Global Equity	61.00 %	4.90 %
U.S. Equity	-	-
Non- U.S. Equity	-	-
Real Estate	11.00	3.50
Private Equity	-	-
Fixed Income	28.00	1.90
Total	100.00 %	10.30 %

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

Pension expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2023, the Parish recognized \$17,297, \$1,881, \$(2,555) and \$(445) in pension (benefit) expense related to the Parochial Employees' Retirement System of Louisiana, State of Louisiana Firefighters' Retirement System Employees' Retirement System of Jefferson Parish and Hospital District #1's retirement system, respectively. The Parochial Employees' Retirement System of Louisiana and Firefighters' Retirement System recognized \$1,893 and \$2,220 (in thousands) from non-employer contributing entities, respectively. At December 31, 2023, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (in thousands):

	Employees' Retirement System of Jefferson Parish		Parochial Employees' Retirement System of Louisiana		State of Louisiana Firefighters' Retirement System	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 1,245	\$ -	\$ 82,536	\$ -	\$ 6,707	\$ -
Differences between required and actual employer contributions.	-	-	6	(355)	-	(187)
Differences between expected and actual experience in the measurement of the total pension liability	-	-	2,897	(8,614)	1,545	(1,695)
Changes in assumptions	-	-	2,495	-	2,994	-
Changes in proportion	-	-	968	(323)	211	(2,984)
Employer contributions to the pension plan subsequent to the measurement date of the net pension liability	-	-	16,346	-	3,715	-
Total	<u>\$ 1,245</u>	<u>\$ -</u>	<u>\$ 105,248</u>	<u>\$ (9,292)</u>	<u>\$ 15,172</u>	<u>\$ (4,866)</u>

Pension expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (in thousands)

	Hospital District 1 Deferred Outflows of Resources
Net difference between projected and actual earnings on pension plan investments	<u>\$ 3,635</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE S - PENSION PLANS (Continued)

Deferred outflows of resources resulting from employer contributions subsequent to the measurement date in the amount of \$20,061 (in thousands) will be recognized as a reduction of the net pension liability during the year ended December 31, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows (in thousands):

<u>Year ended December 31:</u>	Employees' Retirement System of Jefferson Parish	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Hospital District 1
2024	\$ 701	\$ 2,671	\$ 910	\$ 910
2025	272	13,741	456	1,286
2026	272	26,432	5,902	2,205
2027	-	36,884	(440)	(767)
2028	-	(118)	(228)	-
2029	-	-	(9)	-
	<u>\$ 1,245</u>	<u>\$ 79,610</u>	<u>\$ 6,591</u>	<u>\$ 3,635</u>

NOTE T - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS

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):

	Total Bank Balance	Total Carrying Amount
JEDCO	\$ 4,541	\$ 4,445
Jefferson Facilities, Inc.	52	52
J P Finance Authority	23	22,934
Totals	<u>\$ 4,616</u>	<u>\$ 27,431</u>

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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

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

1. DEPOSITS AND INVESTMENTS

The following is a summary of Component Unit investments (in thousands of dollars):

	Carrying Amount
Louisiana Asset Management Pool (LAMP)	\$ 3,838
Others	6,495
Total Investments	<u>\$ 10,333</u>
Per Combined Balance Sheet	
Current Assets - Investments	\$ 10,333
Total per Combined Balance Sheet	<u>\$ 10,333</u>

The \$3,838 invested in LAMP is owned by JEDCO. The \$6,495 in other investments is owned by the Jefferson Parish 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.

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).

2. MORTGAGE LOANS RECEIVABLE

At year end, the Jefferson Parish Finance Authority had \$5,366 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	Rate	Receivable
1991	GNMA & FNMA Certificates	7.13	\$ 345
2009ACF	GNMA & Certificates	3.40	5,021
			<u>\$ 5,366</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

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

2. MORTGAGE LOANS RECEIVABLE (Continued)

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. LONG TERM DEBT

Long-term debt of the Component Units at December 31, 2023, includes the following serial bonds and certificates (in thousands of dollars):

Description	Rates	Final Maturity Date	Range of Annual Principal Payments		Issued	Outstan- ding	Current Portion
			From	To			
<u>JEDCO</u>							
Revenue Bonds							
Revenue Bonds Series 2015	-	5/1/2030	\$ 155	\$ 594	\$ 2,420	\$ 1,280	\$ 161
<u>Jefferson Facilities, Inc.</u>							
Revenue Bonds							
Jefferson Facilities, Inc. - Jefferson Parking Garage Project	-	9/1/2031	380	2,310	7,615	3,126	405
<u>J P Finance Authority</u>							
Revenue Bonds							
Single Family Mortgage Revenue Refunding Bonds Series 2009ACF	-	12/1/2041	235	1,346	25,000	5,040	240
Single Family Mortgage Revenues							
Refunding bonds Series 2023	3.5 to 6.50	01/01/205 5	140	9,800	20,000	20,000	-
Total all component units					\$ 35,035	\$ 29,446	\$ 806

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

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

3. LONG TERM DEBT (Continued)

Annual debt service to maturity, including interest of \$25,330 is as follows (in thousands of dollars):

Year Ending December 31,	JEDCO	Jefferson Facilities Inc.	Jefferson Parish Finance Authority	Total
2024	\$ 211	\$ 405	\$ 917	\$ 1,533
2025	211	425	1,595	2,231
2026	211	450	1,726	2,387
2027	210	465	1,723	2,398
2028	211	475	1,729	2,415
2029-2033	421	1,525	8,657	10,603
2034-2038	-	-	8,721	8,721
2039-2043	-	-	7,834	7,834
2044-2048	-	-	7,130	7,130
2049-2053	-	-	7,294	7,294
2054-2055	-	-	2,230	2,230
Total debt service to maturity	<u>1,475</u>	<u>3,745</u>	<u>49,556</u>	<u>54,776</u>
Less amount representing interest:				
2024	50	140	677	867
2025	43	120	1,229	1,392
2026	36	99	1,214	1,349
2027	28	84	1,195	1,307
2028	21	69	1,175	1,265
2029-2033	17	107	5,543	5,667
2034-2038	-	-	4,864	4,864
2039-2043	-	-	3,975	3,975
2044-2048	-	-	2,945	2,945
2049-2053	-	-	1,569	1,569
2054-2055	-	-	130	130
Total debt service to maturity	<u>195</u>	<u>619</u>	<u>24,516</u>	<u>25,330</u>
Total principal	<u>\$ 1,280</u>	<u>\$ 3,126</u>	<u>\$ 25,040</u>	<u>\$ 29,446</u>

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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

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

CONDUIT DEBT (in thousands)

Durr Heavy Construction

In 2008, the State of Louisiana authorized JEDCO to issue \$4.5 million in Variable Rate Taxable Revenue Bonds. The Bonds were issued in 2009 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 2009 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 of or interest on the bonds. Under the agreement with JEDCO, the company has agreed to the payment of rent in lieu of ad valorem taxes (PILOT Rent). Beginning in the 2019 tax year and for the remaining term of the PILOT lease, the company must remit to the tax collector a payment equal to the amount of property tax that the company would be subject, if the project were owned by the company and not exempt.

For the 2023 tax year, the company owed a Base PILOT rent payment to the Jefferson Parish Sheriff's Office, as tax collector of Jefferson Parish, totaling \$42, and the amount of ad valorem taxes that would have been recognized by Jefferson Parish on the assessed value for 2023 totaled \$42. Additionally, as the business resides in the City of Harahan, taxes were due. The company made a PILOT Rent payment to the City of Harahan totaling \$11. Ad valorem taxes that would have been recognized by the City of Harahan for 2023 totaled \$11. Therefore, the total 2023 ad valorem property taxes abated by both Jefferson Parish and the City of Harahan equaled \$0.

CF Industries East Point, LLC (formerly Dyno Nobel)

On December 1, 2014, JEDCO entered into a Lease Agreement and Agreement to Issue Bonds (the Lease Agreement) with a private company to issue taxable revenue bonds of up to \$850,000. The bonds are for the purpose of financing the acquisition, construction and equipping of an ammonia manufacturing facility, on behalf of a local company located in Jefferson Parish. As of December 31, 2020, no bonds have been issued for the Project. During 2016, construction of the Project was completed and the company conveyed all of the Project's assets (buildings, machinery, equipment and personal property associated with the Project) to JEDCO. As a result of this conveyance, the Project's assets are not subject to ad valorem taxes. However, the Lease Agreement providing for the payment of rent in lieu of ad valorem taxes (PILOT Rent) became effective.

Unless extended, the Lease Agreement expires on December 31, 2035. For the effective term of the Lease Agreement and for the duration for which the Project's assets are owned by JEDCO, the Project shall be exempt from ad valorem tax. In return, the company agrees to make annual PILOT Rent payments commencing on or before December 31, 2016 and continuing through December 31, 2035.

The Lease Agreement also provides for Supplemental PILOT Rent for each year in which the Project's full-time payroll does not meet the minimum amounts established within the Lease Agreement. No amount of Supplemental PILOT Rent was required for 2023. The company is also required to pay an annual administrative rental fee of \$114 for the duration of the Lease Agreement. The amount of administrative rental fee revenue recognized by JEDCO during 2023, totaled \$114 and is included in charges for services revenue. With the 2023 PILOT rent of \$1,148 and the total ad valorem tax value of the PILOT property as confirmed by the Assessor's Office of \$10,635. The total amount of property taxes abated by Jefferson Parish in 2023 equaled \$9,487.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

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

3. LONG TERM DEBT (Continued) (in thousands)

CF Industries East Point, LLC (formerly Dyno Nobel) (Continued)

On December 31, 2023, CF Industries East Point, LLC ("CF Industries") acquired the Dyno Nobel anhydrous ammonia facility in Waggaman, Jefferson Parish, Louisiana. Effective December 31, 2023, Dyno Nobel and CF Industries East Point, LLC ("CF Industries") entered into an Assignment and Assumption Agreement, pursuant to which Dyno Nobel assigned all of its estate, right, title, and interest in and to the Lease Agreement to CF Industries and CF Industries has assumed all of Dyno Nobel's obligations under and estate, right, title and interest in and to the Lease subject to terms and conditions set forth in the agreement. The assignment of the Lease Agreement is authorized via Article VIII Assignment: Subleasing; Selling; Mortgaging; Redemption of the Lease Agreement.

Kenner Discovery Health Sciences Academy

In 2018, JEDCO issued \$43,895 million in tax-exempt revenue bonds (Kenner Discovery Health Sciences Academy Project, Series 2018A and \$915 in taxable revenue bonds (Kenner Discovery Health Sciences Academy Project, Series 2018B). The tax-exempt and taxable bonds (together, the Series 2018 Bonds), the proceeds of which JEDCO will loan to Friends of Discovery Health Sciences Foundation, Inc. (the Borrower), were issued for the purposes of (a) financing the acquisition, construction, improvement and equipping of the first phase of the Project (the School Facility); (b) funding deposits to a subaccount of the Debt Service Reserve Fund; (c) funding capitalized interest during construction; (d) refinancing of certain outstanding indebtedness of the Borrower and Discovery Health Sciences Foundation, Inc.; and (e) paying all or a portion of the costs of issuance of the Series 2018 Bonds. The School Facility is to be leased by JEDCO to the Borrower pursuant to a lease agreement between JEDCO and the Borrower. JEDCO's obligations under the Series 2018 Bonds are limited. The Series 2018A bonds shall be subject to optional redemption prior to maturity in whole or in part on any date commencing June 15, 2028, of the maturity selected by the Borrower, at a redemption price equal to 100% of the principal amount to be redeemed, plus accrued interest to the redemption date. The Series 2018B bonds are not subject to optional redemption.

OMC West JV, LLC

On December 1, 2018, JEDCO entered into a Lease Agreement and Agreement to Issue Bonds (the Lease Agreement) with OMC West JV, L.L.C. in an aggregate principal amount of up to \$42,100 in taxable or tax-exempt Revenue Bonds to finance all or a portion of a 130,000 square foot medical facility building located at 2614 Jefferson Highway. As of December 31, 2020, no bonds have been issued for the Project. The purpose of the Lease Agreement is to provide for the reimbursement to the company of up to \$6,400 to offset the costs of certain public infrastructure improvements, including street, sidewalk, beautification and utility infrastructure improvements. Under the agreement with JEDCO, the company has agreed to the payment of rent in lieu of ad valorem taxes (PILOT Rent). JEDCO did not recognize the \$1 Base PILOT rent for the 2018 tax year by December 31, 2018, however the company remitted the combined base PILOT rent for all years of the term to JEDCO in 2019 for a total of \$10.00 dollars.

On May 5, 2021, JEDCO and OMC West JV, L.L.C. entered into a Memorandum of Understanding Regarding Expenditure Period Under PILOT Lease ("MOU") in response to a request from OMC West JV, L.L.C. to extend the Expenditure Period for two years to allow for delays in advancement of the infrastructure projects due to the effects of COVID-19. The MOU extended the term of the Expenditure Period through December 31, 2023. As of the date of the request, OMC West JV, L.L.C. had made approximately \$229 in reimbursable expenditures.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

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

3. LONG TERM DEBT (Continued) (in thousands)

OMC West JV, LLC (Continued)

In December 2023, by authorization of JEDCO's Board of Commissioners, JEDCO and OMC West L.L.C. entered into the First Amendment to Lease Agreement and Agreement to Issue Bonds ("First Amendment"). The agreement, which was effective December 1, 2023, extended the Expenditure Period through December 20, 2027, and allowed a forbearance in the payment of any increased Annual PILOT Rent to allow for delays in the ability of OMC JV West, L.L.C. to make infrastructure improvements caused by the continuing effects of COVID-19 changes in the nature and location of the infrastructure improvements, and other factors. Simultaneously, JEDCO, OMC West JV, L.L.C. and First Horizon Bank as Escrow Trustee entered into an Escrow Deposit Agreement to implement the amendments made in the First Amendment and allow OMC West JV, L.L.C. the opportunity to retain the ability to realize the reimbursement of infrastructure costs in an amount up to \$6,400 through December 20, 2027. Pursuant to the amendment agreement OMC West JV, L.L.C. deposited \$3,934 in a trust account to be held through the term of the amended agreement.

US Foods, Inc.

On January 1, 2019, JEDCO entered into a Lease Agreement and Agreement to Issue up to \$51,900 in Taxable Revenue Bonds. The bonds are for the purpose of the acquisition and construction of a new food warehouse and distribution facility, including related equipment and information technology costs. As of December 31, 2023, no bonds have been issued for the Project. The Lease Agreement also provides for Targeted Employment Claw Back Rent for each year in which either the Project's full-time employment or full-time payroll does not meet the minimum amounts established in the Lease Agreement. Based on calculations performed by the Jefferson Parish Assessor's Office. The assessed value of the Project was \$795 for 2023, and the amount of ad valorem taxes that would have been recognized on this assessed value for 2023 totaled \$109. Therefore, the total 2023 property tax savings and, therefore, the total amount of Jefferson Parish property tax abated amounted to \$30. The Company is also required to pay an annual administrative rental fee of \$33 beginning in 2020 through 2022 and \$25 in 2023 through 2026. The amount of annual administrative rent received by JEDCO in 2023 totaled \$25 and is included in charges for services revenue

Avondale Marine LLC

On July 1, 2019, JEDCO entered into a Lease Agreement to Issue up to \$150,000 in Taxable and/or Tax-Exempt Revenue Bonds. The bonds are for the purpose of renovating and rehabilitating a 254-acre site on the west bank of the Mississippi River and putting that site back into commerce as a mixed-use industrial and commercial property that generates employment and economic activity in Jefferson Parish. As of December 31, 2023, no bonds have been issued for the Project. In accordance with the Lease Agreement, the company must remit a Base PILOT Payment to the Jefferson Parish Sheriff's Office beginning in 2019 and continuing each year for the 20-year lease term with a final payment due in 2038.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

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

3. LONG TERM DEBT (Continued) (in thousands)

Laitram, L.L.C.

On August 1, 2019, JEDCO entered into a Lease Agreement and Agreement to Issue up to \$250,000 in Taxable and/or Tax- Exempt Revenue Bonds. The bonds are for the purpose of acquiring and installing capital expenditures and improvements made on or after January 1, 2018 and on or before December 31, 2023, including related equipment and IT costs. In accordance with the Lease Agreement, the total amount of capital expenditures and improvements allowed into the Lease Agreement equals \$250,000 and the company is allowed to include the expenditures into the Lease Agreement through year 2023. Also, in accordance with the Lease Agreement, the company must remit annually commencing December 31, 2019 a Base PILOT Payment to the Jefferson Parish Sheriff's Office. In December 2020 through the Second Supplemental Act of Conveyance, as amended through a Ratification of and Amendment to Second Supplemental Act of Conveyance, As of January 2021, the company conveyed \$20,024 in asset to JEDCO that it installed and placed in service from January 1, 2020 through December 31, 2020. In November 2021 through the Third Supplemental Act of Conveyance, the company conveyed \$29,318 in assets to JEDCO that it installed and placed in service from January 1, 2021 through December 31, 2021.

In December 2022 through the Fourth Supplemental Act of Conveyance, as amended through a Ratification of an Amendment to Fourth Supplemental Act of Conveyance in January 2023, the company conveyed \$32,990 in assets to JEDCO that it installed and placed in service from January 1, 2022, through December 31, 2022. The Lease Agreement also provides for targeted employment and payroll claw back rent for each year in which the project's full-time employment and full-time payroll does not meet the annual targeted amount as stipulated in the agreement, no claw back was required for 2023.

The company is also required to pay an annual administrative rental fee to JEDCO in an amount calculated using JEDCO's fee policy, which is incorporated as Exhibit D to the Lease Agreement, beginning in 2020 through the duration of the lease. In 2023, JEDCO collected administrative rent in the amount of \$55.

NOTE U - CORRECTION OF AN ERROR IN PREVIOUSLY ISSUED FINANCIAL STATEMENTS

In the year ended December 31, 2023, the Parish recorded a correction of an error in previously issued financial statements related to the recognition of the Southeast Louisiana Project discussed in Note I. The effect of this correction resulted in the Parish recognizing an additional \$270 in assets, \$90 in liabilities and \$181 in net position in the Government-Wide Statement of Net Position, see below (in thousands).

	Governmental Activities
Beginning Net Position (originally stated) \$	2,050
Restatement	<u>\$ 181</u>
Beginning Net Position (restated)	<u><u>\$ 2,231</u></u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE V - SUBSEQUENT EVENTS (in thousands)

Resolution No. 144611 adopted on July 10, 2024 ordering and calling a special election to be held in Fire Protection District No. 3 of the Parish of Jefferson, State of Louisiana (the "District") for authority to levy and collect a tax not to exceed twenty five (25) mills on all property subject to taxation in said District for a period of ten (10) years, beginning with the year 2025, in lieu of the not to exceed twenty (20) mills approved at an election held on December 5, 2020, with the estimated amount reasonably expected to be collected from the levy of the tax for one year being \$5,231, for the purposes of acquiring, constructing, improving, providing, maintaining and/or operating the District's fire protection facilities and equipment; and further authorizing the submission of an application to the Louisiana State Bond Commission and other governmental agencies in connection with the proposed election; and providing for other matters in connection with the aforesaid election.

Resolution No. 144978 adopted on September 10, 2024 authorizing the Parish of Jefferson, State of Louisiana to proceed with a not to exceed \$9,500 financing through the Louisiana Local Government Environmental Facilities and Community Development Authority ("LCDA") requesting the LCDA to issue its revenue bonds and authorizing application to the State Bond Commission; and otherwise providing with respect thereto.

Resolution No. 145054 adopted on September 25, 2024 approving an Agreement with Pedal Valves, Inc. to replace existing residential and commercial water meters with new Automated Metering Infrastructure (AMI) under revised and modified specifications under RFP No. 0481 for the Department of Water for an amount not to exceed \$98,314, and authorizing the execution of the "Designation of Construction Contractor as Agent of a Governmental Entity and Sales Tax Exemption Certificate" for Pedal Valves, Inc. and its Sub-Contractors.

Resolution No. 145504 adopted on December 11, 2024 granting approval for a sixteenth thirty (30) day extension of the state of emergency that was declared to exist on September 19, 2023 due to Mississippi River saltwater intrusion. Unfavorable river conditions caused by the ongoing drought allowed saltwater to enter the Mississippi River from the Gulf of Mexico. There was a potential negative impact on Jefferson Parish's water supply and on September 19, 2023, Proclamation Number 10 CLS 2023 was Issued declaring a state of emergency to exist within and throughout Jefferson Parish as a result of that Mississippi River Saltwater Intrusion which created emergency conditions expected to allow saltwater to advance upstream and negatively impact Jefferson Parish's water supply. The Director of the Department of Water declared an emergency pursuant to Jefferson Parish Code of Ordinances, Sec. 2-910 and La. R.S. 38:22.

Resolution No. 145946 adopted on February 26, 2025 authorizing the purchase of a portion of Lot 6A1, Fazande Tract, measuring approximately 15.3553 acres as shown on a survey by Dufrene Surveying & Engineering Inc., dated December 19, 2024, bearing municipal address 1116 through 1150 Barataria Blvd., Marrero from The Roman Catholic Church of the Archdiocese of New Orleans for the development of a park for health and fitness and to provide for related matters. That the Parish of Jefferson is hereby authorized to pay to The Roman Catholic Church of the Archdiocese of New Orleans an amount not to exceed \$3,850 for said purchase.

Resolution No. 146817 adopted on July 23, 2025 approving the issuance by the Jefferson Parish Finance Authority of not exceeding \$33,000 aggregate principal amount of Jefferson Parish Finance Authority Single Family Mortgage Revenue Bonds, in one or more series, and on one or more issuance dates; and providing for other matters in connection therewith.

Subsequent to the end of the fiscal year, on March 12, 2025, Moody's Ratings and on April 4, 2025, S&P Global Ratings withdrew its ratings due to lack of information. The withdrawal was not due to any known change in the financial condition or creditworthiness of Jefferson Parish, but rather the absence of timely data required by the rating agency to continue their assessment.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE W - FUTURE ACCOUNTING PRONOUNCEMENTS

The GASB has issued several Statements not yet implemented by the Parish. The Statements which may impact the Parish are as follows:

GASB Statement No. 100, Accounting Changes and Error Corrections. The requirements of this statement are effective for fiscal years beginning after June 15, 2023.

GASB Statement No. 101, Compensated Absences. The requirements of this statement are effective for fiscal years beginning after December 15, 2023.

GASB Statement No. 102, Certain Risk Disclosures. The requirements of this statement are effective for fiscal years beginning after June 15, 2024.

GASB Statement No. 103, Financial Reporting Model Improvements. The requirements of this statement are effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, Disclosure of Certain Capital Assets. The requirements of this statement are effective for fiscal years beginning after June 15, 2025.

The Parish's management has not yet determined the effect these Statements will have on the Parish's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH ¹
LAST TEN FISCAL YEARS
SCHEDULE OF NET PENSION LIABILITY

	2023	2022	2021	2020	2019
Total Pension Liability	\$ 43,974,919	\$ 45,684,223	\$ 45,514,105	\$ 46,733,946	\$ 45,954,721
Plan Fiduciary Net Position, restated	51,271,004	48,284,888	58,232,886	53,855,239	50,517,679
Net Pension Liability (Asset)	(7,296,085)	(2,600,665)	(12,718,781)	(7,121,293)	(4,562,958)
Plan Fiduciary Net Position as a Percentage of the Total Pension liability	116.59%	105.69%	127.94%	115.24%	109.93%
Covered Payroll	\$ 209,738	\$ 203,840	\$ 342,689	\$ 340,390	\$ 518,446
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(3478.67)%	(1275.84)%	(3711.46)%	(2092.10)%	(880.12)%

SCHEDULE OF CONTRIBUTIONS

	2023	2022	2021	2020	2019
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 354,689	\$ 401,701	\$ 393,290	\$ 412,120	\$ 499,196
Contribution in Relation to the Actuarially Determined Contribution	354,689	436,632	536,305	686,866	831,994
Contribution Deficiency / (Excess)	—	(34,931)	(143,015)	(274,746)	(332,798)
Covered Payroll	\$ 209,738	\$ 203,840	\$ 342,689	\$ 340,390	\$ 518,446
Contribution as a Percentage of Covered Payroll	169.11%	214.20%	156.50%	201.79%	160.48%

Notes to Required Supplementary information:

The information presented in the preceding required supplementary schedule was determined as part of the actuarial valuation dates as of the year ended dates indicated above.

Changes in assumptions include changes in the discount rate from year-to-year, as follows:

	2023	2022	2021	2020	2019
Discount rate:	4.75%	4.75%	4.75%	4.75%	6.50%

Additional information as of the latest valuation follows:

Valuation date	December 31, 2023
Actuarial cost method	Individual Entry Age Normal
Actuarial assumptions:	
Inflation	2.10%
Projected salary increase	N/A
Investment rate of return	4.75%

The Employees Retirement System of Jefferson Parish expected rate of return for the year ended December 31, 2021 was 4.75% and overall salary scale was 7.00%

¹ Audited by other auditors

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH ¹
LAST TEN FISCAL YEARS
SCHEDULE OF NET PENSION LIABILITY

	2018	2017	2016	2015	2014
Total Pension Liability	\$ 47,282,111	\$ 48,420,268	\$ 46,405,336	\$ 46,264,820	\$ 44,595,146
Plan Fiduciary Net Position, restated	45,087,349	48,768,815	44,016,483	42,811,188	42,708,017
Net Pension Liability (Asset)	2,194,762	(348,547)	2,388,853	3,453,632	1,887,129
Plan Fiduciary Net Position as a Percentage of the Total Pension liability	95.36%	100.72%	94.85%	92.54%	95.77%
Covered Payroll	\$ 325,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Net Pension Liability (Asset) as a Percentage of Covered Payroll	674.92%	(55.78)%	386.25%	349.37%	159.34%

SCHEDULE OF CONTRIBUTIONS

	2018	2017	2016	2015	2014
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 1,405,283	\$ 1,281,640	\$ 1,201,826	\$ 1,880,008	\$ 1,771,652
Contribution in Relation to the Actuarially Determined Contribution	1,437,221	1,562,975	2,497,301	2,387,312	2,323,478
Contribution Deficiency / (Excess)	(31,938)	(281,335)	(1,295,475)	(507,304)	(551,826)
Covered Payroll	325,187	624,890	618,467	988,525	1,184,353
Contribution as a Percentage of Covered Payroll	441.97%	250.12%	403.79%	241.50%	196.18%

Changes in assumptions include changes in the discount rate from year-to-year, as follows:

	2018	2017	2016	2015	2014
Discount rate:	5.00%	5.00%	5.50%	5.50%	5.50%

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH ¹
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019
Total Pension Liability:					
Service Cost	\$ 6,387	\$ 10,363	\$ 10,207	\$ 12,189	\$ 14,757
Interest	2,111,741	2,102,232	2,161,333	2,238,083	2,301,319
Change of benefits terms	-	-	-	-	-
Difference between expected and actual experience	(1,332,656)	621,141	(877,416)	(455,299)	(1,071,131)
Changes of assumptions	-	-	-	1,424,500	-
Benefit payment	(2,462,351)	(2,520,366)	(2,470,199)	(2,423,269)	(2,512,320)
Refunds of member contributions	(32,425)	(43,252)	(43,766)	(16,979)	(60,015)
Other	-	-	-	-	-
Net Change in Total Pension Liability	(1,709,304)	170,118	(1,219,841)	779,225	(1,327,390)
Total Pension Liability - Beginning	45,684,223	45,514,105	46,733,946	45,954,721	47,282,111
Total Pension Liability - Ending (a)	<u>\$ 43,974,919</u>	<u>\$ 45,684,223</u>	<u>\$ 45,514,105</u>	<u>\$ 46,733,946</u>	<u>\$ 45,954,721</u>
Plan Fiduciary Net Position					
Contributions - Member	\$ 1,539	\$ 1,557	\$ 2,563	\$ 3,603	\$ 4,761
Contributions - Employer	354,689	436,632	536,305	686,866	831,994
Contribution - Nonemployer contributing entities	-	-	-	-	-
Net investment income	5,496,051	(7,545,316)	6,706,254	5,559,271	7,509,901
Other Income	-	-	-	-	-
Benefit payments	(2,462,351)	(2,520,366)	(2,470,199)	(2,423,269)	(2,512,320)
Refunds of member contributions	(32,425)	(43,252)	(43,766)	(16,979)	(60,015)
Administrative expenses	(371,387)	(277,253)	(353,510)	(471,932)	(343,991)
Net change in Plan Fiduciary Net Position	2,986,116	(9,947,998)	4,377,647	3,337,560	5,430,330
Plan Fiduciary Net Position - Beginning	48,284,888	58,232,886	53,855,239	50,517,679	45,087,349
(2014 balance was restated due to GASB 68)					
Plan Fiduciary Net Position - Ending (b)	51,271,004	48,284,888	58,232,886	53,855,239	50,517,679
Net Pension Liability (Asset) - Ending (a) - (b)	\$ (7,296,085)	\$ (2,600,665)	\$ (12,718,781)	\$ (7,121,293)	\$ (4,562,958)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	116.59%	105.69%	127.94%	115.24%	109.93%
Covered Payroll	\$ 209,738	\$ 203,840	\$ 342,689	\$ 340,390	\$ 518,446
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(3478.67)%	(1275.84)%	(3711.46)%	(2092.10)%	(880.12)%

¹ Audited by other auditors

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH ¹
LAST TEN FISCAL YEARS

	2018	2017	2016	2015	2014
Total Pension Liability:					
Service Cost	\$ 14,684	\$ 11,946	\$ 20,045	\$ 19,260	\$ 23,266
Interest	2,357,190	2,481,835	2,474,064	2,817,938	2,835,082
Change of benefits terms	-	-	-	-	-
Difference between expected and actual experience	(895,823)	(427,223)	285,538	(367,601)	(555,723)
Changes of assumptions	-	2,569,457	-	1,763,465	-
Benefit payment	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(13,066)	(26,025)	(27,755)	(25,539)	(64,382)
Other	249	75	702	6,365	-
Net Change in Total Pension Liability	(1,138,157)	2,014,932	140,516	1,669,674	(258,758)
Total Pension Liability - Beginning	48,420,268	46,405,336	46,264,820	44,595,146	44,853,904
Total Pension Liability - Ending (a)	<u>\$ 47,282,111</u>	<u>\$ 48,420,268</u>	<u>\$ 46,405,336</u>	<u>\$ 46,264,820</u>	<u>\$ 44,595,146</u>
Plan Fiduciary Net Position					
Contributions - Member	\$ 4,684	\$ 4,665	\$ 5,609	\$ 7,953	\$ 9,663
Contributions - Employer	1,437,221	1,562,975	2,497,301	2,387,312	2,323,478
Contribution - Nonemployer contributing entities	-	-	-	-	-
Net investment income	(2,001,810)	6,198,990	1,747,381	573,394	2,379,009
Other Income	249	75	702	6,365	-
Benefit payments	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(13,066)	(26,025)	(27,755)	(25,539)	(64,382)
Administrative expenses	(507,353)	(393,215)	(405,865)	(302,100)	(319,817)
Net change in Plan Fiduciary Net Position	(3,681,466)	4,752,332	1,205,295	103,171	1,830,950
Plan Fiduciary Net Position - Beginning	48,768,815	44,016,483	42,811,188	42,708,017	40,877,067
(2014 balance was restated due to GASB 68)					
Plan Fiduciary Net Position - Ending (b)	<u>45,087,349</u>	<u>48,768,815</u>	<u>44,016,483</u>	<u>42,811,188</u>	<u>42,708,017</u>
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 2,194,762	\$ (348,547)	\$ 2,388,853	\$ 3,453,632	\$ 1,887,129
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.36%	100.72%	94.85%	92.54%	95.77%
Covered Payroll	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Net Pension Liability (Asset) as a Percentage of Covered Payroll	351.06%	(55.78)%	386.25%	349.37%	159.34%

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER ¹
LAST TEN FISCAL YEARS
SCHEDULE OF NET PENSION LIABILITY

For the fiscal year ended December 31	2023	2022	2021	2020	2019
Total Pension Liability	\$ 94,441,160	\$ 96,455,211	\$ 98,081,553	\$ 100,549,959	\$ 103,270,782
Plan Fiduciary Net Position, restated	64,473,499	63,030,802	79,027,999	75,971,789	75,723,602
Net Pension Liability	<u>\$ 29,967,661</u>	<u>\$ 33,424,409</u>	<u>\$ 19,053,554</u>	<u>\$ 24,578,170</u>	<u>\$ 27,547,180</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension liability	68.27%	65.35%	80.57%	75.56%	73.33%
Covered Payroll	N/A	N/A	N/A	N/A	N/A
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A

SCHEDULE OF CONTRIBUTION

	2023	2022	2021	2020	2019
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 2,135,475	\$ 1,984,021	\$ 2,234,426	\$ 2,007,703	\$ 1,705,153
Contribution in Relation to the Actuarially Determined Contribution	<u>1,984,021</u>	<u>2,135,475</u>	<u>2,234,426</u>	<u>2,007,703</u>	<u>1,705,153</u>
Contribution Excess /(Deficiency)	<u>\$ (151,454)</u>	<u>\$ 151,454</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	N/A	N/A	N/A	N/A	N/A
Contribution as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A

Notes to Required Supplementary information:

The information presented in the preceding required supplementary schedule was determined as part of the actuarial valuation dates as of the year ended dates indicated above.

Additional information as of the latest valuation follows:

Valuation date	December 31, 2023
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation	2.30%
Projected salary increase	N/A
Investment rate of return	7.00%

¹ The Service District has no employees effective October 1, 2015. As a result, no salary increases are projected.

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER ¹
LAST TEN FISCAL YEARS
SCHEDULE OF NET PENSION LIABILITY

For the fiscal year ended December 31	2018	2017	2016	2015	2014
Total Pension Liability	\$ 103,314,294	\$ 119,873,027	\$ 121,881,490	\$ 117,680,324	\$ 112,206,090
Plan Fiduciary Net Position, restated	69,653,867	59,429,255	51,474,344	57,091,925	60,837,664
Net Pension Liability	<u>\$ 33,660,427</u>	<u>\$ 60,443,772</u>	<u>\$ 70,407,146</u>	<u>\$ 60,588,399</u>	<u>\$ 51,368,426</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension liability	67.42%	49.58%	42.23%	48.51%	54.22%
Covered Payroll	N/A	N/A	N/A	28,964	26,812
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	-	-

SCHEDULE OF CONTRIBUTION

	2018	2017	2016	2015	2014
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 5,913,512	\$ 6,220,746	\$ 5,653,720	\$ 4,265,707	\$ 3,601,769
Contribution in Relation to the Actuarially Determined Contribution	5,913,512	-	-	-	3,601,769
Contribution Excess /(Deficiency)	<u>\$ -</u>	<u>\$ (6,220,746)</u>	<u>\$ (5,653,720)</u>	<u>\$ (4,265,707)</u>	<u>\$ -</u>
Covered Payroll	N/A	N/A	N/A	28,963,544	26,812,234
Contribution as a Percentage of Covered Payroll	N/A	N/A	N/A	14.73%	13.43%

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER ¹
LAST TEN FISCAL YEARS

For the fiscal year ended December 31,	2023	2022	2021	2020	2019
Total Pension Liability:					
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	6,437,840	6,569,462	6,739,094	6,930,317	6,925,626
Change of benefits terms	-	-	-	-	-
Difference between expected and actual experience	100,619	414,011	(750,573)	(549,585)	145,320
Changes of assumptions	-	-	244,621	(422,253)	1,772,278
Benefit payment	(8,552,510)	(8,609,815)	(8,701,548)	(8,679,302)	(8,886,736)
Refunds of member contributions	-	-	-	-	-
Other	-	-	-	-	-
Net Change in Total Pension Liability	(2,014,051)	(1,626,342)	(2,468,406)	(2,720,823)	(43,512)
Total Pension Liability - Beginning	96,455,211	98,081,553	100,549,959	103,270,782	103,314,294
Total Pension Liability - Ending (a)	94,441,160	96,455,211	98,081,553	100,549,959	103,270,782
Plan Fiduciary Net Position					
Contributions - Member	-	-	-	-	-
Contributions - Employer	1,984,021	2,135,475	2,234,426	2,007,703	1,705,153
Contribution - Nonemployer contributing entities	-	-	-	-	-
Net investment income	8,195,343	(9,378,568)	9,734,826	7,020,130	13,449,857
Other Income	-	-	-	-	-
Benefit payments	(8,552,510)	(8,586,185)	(8,662,856)	(8,670,342)	(8,886,736)
Refunds of member contributions	-	-	-	-	-
Administrative expenses	(184,157)	(167,919)	(169,894)	(189,596)	(198,539)
Net change in Plan Fiduciary Net Position	1,442,697	(15,997,197)	3,136,502	167,895	6,069,735
Plan fiduciary Net Position - Beginning	63,030,802	79,027,999	75,891,497	75,723,602	69,653,867
Plan Fiduciary Net Position - Ending (b)	64,473,499	63,030,802	79,027,999	75,891,497	75,723,602
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 29,967,661	33,424,409	19,053,554	24,658,462	27,547,180
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	68.27%	65.35%	80.57%	75.48%	73.33%
Covered Payroll	N/A	N/A	N/A	N/A	N/A
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A

¹ The Service District has no employees effective October 1, 2015. As a result, no salary increases are projected .

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER ¹
LAST TEN FISCAL YEARS

For the fiscal year ended December 31,	2018	2017	2016	2015	2014
Total Pension Liability:					
Service Cost	\$ -	\$ -	\$ -	\$ 391,500	\$ 323,166
Interest	7,700,649	8,206,170	7,885,910	7,782,801	7,580,434
Change of benefits terms	-	-	-	-	-
Difference between expected and actual experience	(4,549,453)	(1,375,829)	(707,968)	4,051,107	1,737,592
Changes of assumptions	-	-	5,766,246	-	11,028,337
Benefit payment	(19,709,929)	(8,838,804)	(8,743,022)	(6,751,174)	(5,791,407)
Refunds of member contributions	-	-	-	-	-
Other	-	-	-	-	-
Net Change in Total Pension Liability	(16,558,733)	(2,008,463)	4,201,166	5,474,234	14,878,122
Total Pension Liability - Beginning	119,873,027	121,881,490	117,680,324	112,206,090	97,327,968
Total Pension Liability - Ending (a)	103,314,294	119,873,027	121,881,490	117,680,324	112,206,090
Plan Fiduciary Net Position					
Contributions - Member	-	-	-	-	-
Contributions - Employer	35,694,829	9,919,427	-	3,601,769	3,457,582
Contribution - Nonemployer contributing entities	-	-	-	-	-
Net investment income	(4,996,725)	7,206,264	4,009,145	(54,972)	4,471,241
Other Income	-	-	-	-	-
Benefit payments	(19,709,929)	(8,838,804)	(8,743,022)	(6,751,174)	(5,791,407)
Refunds of member contributions	-	-	-	-	-
Administrative expenses	(763,563)	(331,976)	(883,704)	(541,362)	(199,798)
Net change in Plan Fiduciary Net Position	10,224,612	7,954,911	(5,617,581)	(3,745,739)	1,937,618
Plan fiduciary Net Position - Beginning	59,429,255	51,474,344	57,091,925	60,837,664	58,900,046
Plan Fiduciary Net Position - Ending (b)	69,653,867	59,429,255	51,474,344	57,091,925	60,837,664
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 33,660,427	60,443,772	70,407,146	60,588,399	51,368,426
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	67.42%	49.58%	42.23%	48.51%	54.22%
Covered Payroll	N/A		N/A	\$ 28,963,544	\$ 26,963,544
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	209.19%	190.51%

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COST SHARING PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS

For the fiscal year ended December 31,	2023		2022		2021	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$ 16,847,070	\$ 6,766,839	\$ 15,392,699	\$ 6,861,000	\$ 17,488,424	\$ 6,588,205
Contributions in relation to the contractually required contribution	16,871,640	2,220,070	15,392,699	6,861,000	17,488,424	6,588,205
Contribution deficiency/(excess)	<u>\$ (24,570)</u>	<u>\$ 4,546,769</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$146,704,858	\$20,404,436	\$137,946,827	\$ 19,920,550	\$142,762,636	\$ 19,920,550
Contributions as a (%) of covered payroll	11.50%	10.88%	11.16%	34.44%	12.25%	33.07%
For the fiscal year ended December 31,	2018		2017		2016	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$ 14,492,541	\$ 5,129,982	\$ 15,382,585	\$ 5,127,754	\$ 15,800,719	\$ 5,208,580
Contributions in relation to the contractually required contribution	14,492,541	5,129,982	15,382,585	5,127,754	15,800,719	5,208,580
Contribution deficiency/(excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$126,021,979	\$ 19,358,578	\$123,075,973	\$ 19,814,661	\$121,544,005	\$ 19,903,558
Contributions as a (%) of covered payroll	11.50%	26.50%	12.50%	25.88%	13.00%	26.17%

The above contributions are presented as of the end of the fiscal year.

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COST SHARING PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS

For the fiscal year ended December 31,	2020		2019	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$ 16,672,289	\$ 5,913,876	\$ 15,011,910	\$ 5,274,122
Contributions in relation to the contractually required contribution	16,672,289	5,913,876	15,011,910	5,274,122
Contribution deficiency/(excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$136,100,256	\$ 19,601,322	\$130,472,623	\$ 19,426,065
Contributions as a (%) of covered payroll	12.25%	30.17%	11.51%	27.15%

For the fiscal year ended December 31,	2015		2014	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$ 16,573,230	\$ 5,562,649	\$ 18,792,597	\$ 5,021,945
Contributions in relation to the contractually required contribution	16,573,230	5,562,649	18,792,597	5,021,945
Contribution deficiency/(excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$114,298,005	\$ 19,747,234	\$117,450,203	\$ 17,459,737
Contributions as a (%) of covered payroll	14.50%	28.17%	16.00%	28.76%

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COST SHARING PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST TEN FISCAL YEARS

For the year ended December 31,

	2023		2022		2021	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Parish proportion (%) of net pension liability/(asset)	20.31%	7.58%	21.25%	7.91%	20.35%	7.93%
Proportionate share of the net pension liability/(asset)	\$ 78,182	\$ 49,481	\$ (100,075)	\$ 55,790	\$ (35,687)	\$ 28,125
Covered payroll	\$ 146,705	\$ 20,404	\$ 137,947	\$ 6,861	\$ 142,763	\$ 8,575
Proportionate share of the net pension liability (%) of employee payroll	53.29%	242.50%	(72.55)%	813.17%	(25.00)%	327.98%
Plan fiduciary net position as a (%) of the total pension liability	99.77%	77.69%	1056.39%	74.68%	104.00%	86.78%

	2018		2017		2016	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Parish proportion (%) of net pension liability/(asset)	22.26%	8.32%	20.47%	8.80%	19.91%	8.81%
Proportionate share of the net pension liability/(asset)	\$ (16,519)	\$ 47,860	\$ 42,153	\$ 50,424	\$ 52,406	\$ 57,639
Covered payroll	\$ 123,076	\$ 19,812	\$ 121,544	\$ 20,504	\$ 114,298	\$ 21,105
Proportionate share of the net pension liability (%) of employee payroll	(13.42)%	241.57%	34.68%	245.93%	45.85%	273.10%
Plan fiduciary net position as a (%) of the total pension liability	101.98%	74.76%	94.15%	73.55%	99.15%	72.45%

The above proportionate share figures are presented as of the measurement date of the collective net pension liability.

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COST SHARING PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST TEN FISCAL YEARS

For the year ended December 31,

	2020		2019	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Parish proportion (%) of net pension liability/(asset)	20.55%	7.87%	20.40%	7.96%
Proportionate share of the net pension liability/(asset)	\$ (967)	\$ 54,580	\$ 90,575	\$ 49,866
Covered payroll	\$ 130,473	\$ 19,733	\$ 130,473	\$ 19,228
Proportionate share of the net pension liability (%) of employee payroll	(0.74)%	276.60%	69.42%	259.33%
Plan fiduciary net position as a (%) of the total pension liability	99.89%	72.61%	88.86%	74.76%

	2015		2014	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Parish proportion (%) of net pension liability/(asset)	20.60%	8.08%	20.06%	7.92%
Proportionate share of the net pension liability/(asset)	\$ 5,636	\$ 43,546	\$ 1,425	\$ 35,233
Covered payroll	\$ 117,450	\$ 17,147	\$ 109,255	\$ 16,193
Proportionate share of the net pension liability (%) of employee payroll	4.80%	253.96%	1.30%	217.58%
Plan fiduciary net position as a (%) of the total pension liability	99.15%	72.45%	99.77%	76.02%

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS ¹

<u>Total OPEB Liability:</u>	2023	2022	2021	2020	2019	2018
Service cost	\$ 1,705	\$ 3,061	\$ 1,850	\$ 1,431	\$ 1,386	\$ 1,488
Interest	5,604	4,201	3,267	5,156	5,732	6,144
Changes in benefit terms	-	-	-	-	-	734
Differences between expected and actual experience	(48,980)	(8,187)	13,607	(11)	(42,219)	-
Changes in assumptions/other inputs	5,649	(49,074)	5,336	11,853	24,886	14,831
Benefit payments	(5,335)	(7,814)	(7,735)	(7,496)	(6,973)	(7,413)
Net change in total OPEB Liability	(41,357)	(57,813)	16,325	10,932	(17,189)	15,784
Total OPEB liability - beginning	133,657	191,470	175,146	164,213	181,402	165,619
Total OPEB liability - ending	\$ 92,301	\$ 133,657	\$ 191,470	\$ 175,146	\$ 164,213	\$ 181,402
Covered Employee Payroll	\$ 162,822	\$ 144,255	\$ 140,737	\$ 144,500	\$ 140,976	\$ 140,621
Total OPEB Liability as a percentage of covered employee payroll	56.69%	92.65%	136.05%	121.21%	116.48%	129.00%
Changes of assumptions and other inputs reflect a change in the discount rate to:	4.31%	4.31%	2.25%	1.93%	3.26%	3.23%

The above contributions are presented as of the measurement date of the OPEB Liability

¹ The Parish OPEB liability for years prior to the year ended December 31, 2017 has not been actuarially determined. Additional information will be presented when available.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2023
(in thousands of dollars)

	Budgeted Amounts		Actual on	Variance with
	Original	Final	Budgetary	Final Budget
			Basis	Positive/ Negative
Revenues				
Taxes	\$ 53,818	\$ 54,048	\$ 54,697	\$ 649
Licenses And Permits	14,438	14,798	16,551	1,753
Intergovernmental Revenues	604	604	792	188
Charges For Services	28,710	28,710	29,828	1,118
Fines & Forfeitures	4,979	4,979	5,032	53
Interest Income	1,272	3,672	4,016	344
Miscellaneous Revenues	1,181	1,181	1,483	302
TOTAL REVENUES	105,002	107,992	112,399	4,407
Expenditures				
Legislative	8,248	8,027	7,664	363
Judicial	43,534	43,586	40,201	3,385
Executive	3,709	3,718	3,457	261
Elections	948	968	852	116
Financial Administration	21,583	21,219	18,923	2,296
General Services	483	513	406	107
Public Safety	30,134	31,539	27,482	4,057
Health and Welfare	2,050	2,079	1,804	275
Culture & Recreation	8,254	9,119	8,780	339
TOTAL EXPENDITURES	118,943	120,768	109,569	11,199
Excess (deficiency) of revenues over (under) expenditures	(13,941)	(12,776)	2,830	15,606
Other financing sources (uses)				
Transfers In	4,465	89,077	89,077	-
Transfers Out	(4,686)	(88,892)	(88,462)	430
TOTAL OTHER FINANCING SOURCES (USES)	(221)	185	615	430
NET CHANGES IN FUND BALANCES	(14,162)	(12,591)	3,445	16,036
Fund balance				
BEGINNING OF YEAR	33,459	32,062	53,838	(21,776)
END OF YEAR	\$ 19,297	\$ 19,471	\$ 57,283	\$ (5,740)

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2023
(in thousands of dollars)

	Federal and State Grants			
	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget Positive/ Negative
	Original	Final		
Revenue				
Taxes	\$ (603)	\$ (603)	\$ -	\$ 603
Intergovernmental	98,796	155,858	185,152	29,294
Fines and forfeitures	(79)	(79)	4	83
Investment earnings	(124)	483	1,871	1,388
Miscellaneous	10,005	10,251	224	(10,027)
TOTAL REVENUES	<u>107,995</u>	<u>165,910</u>	<u>187,251</u>	<u>21,341</u>
Expenditures				
Current	147,310	173,998	90,629	83,369
Capital outlay	<u>89,150</u>	<u>108,426</u>	<u>33,022</u>	<u>75,404</u>
TOTAL EXPENDITURE	<u>236,460</u>	<u>282,424</u>	<u>123,651</u>	<u>158,773</u>
Excess (deficiency) of revenues over (under) expenditures	(128,465)	(116,514)	63,600	180,114
Other financing sources (uses)				
Transfers in	-	7,840	4,976	(2,864)
Transfers out	<u>(17,859)</u>	<u>(108,904)</u>	<u>(103,862)</u>	<u>5,042</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(17,859)</u>	<u>(101,064)</u>	<u>(98,886)</u>	<u>2,178</u>
NET CHANGE IN FUND BALANCES	(146,324)	(217,578)	(35,286)	182,292
Fund balance				
Beginning of year	<u>(81,021)</u>	<u>(5,585)</u>	<u>31,635</u>	<u>37,220</u>
END OF YEAR	<u>\$ (227,345)</u>	<u>\$ (223,163)</u>	<u>\$ (3,651)</u>	<u>\$ 219,512</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2023
(in thousands of dollars)

	East Bank Cons Fire Dist			
	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget Positive/ Negative
	Original	Final		
Revenue				
Taxes	\$ 45,865	\$ 47,970	\$ 48,304	\$ 334
Intergovernmental	2,562	3,414	3,250	(164)
Investment earnings	480	930	1,049	119
Miscellaneous	32	32	65	33
TOTAL REVENUES	48,939	52,346	52,668	322
Expenditures				
Current	45,614	48,654	46,077	2,577
Capital outlay	2,224	3,411	3,041	370
TOTAL EXPENDITURE	47,838	52,065	49,118	2,947
Excess (deficiency) of revenues over (under) expenditures	1,101	281	3,550	3,269
Other financing sources (uses)				
Transfers in	74	1,109	1,109	-
Transfers out	(2,550)	(2,550)	(2,550)	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,476)	(1,441)	(1,441)	-
NET CHANGE IN FUND BALANCES	(1,375)	(1,160)	2,109	3,269
Fund balance				
Beginning of year	(6,397)	(3,485)	18,773	22,258
END OF YEAR	<u>\$ (7,772)</u>	<u>\$ (4,645)</u>	<u>\$ 20,882</u>	<u>\$ 25,527</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

1. 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, 2023, is presented below (in thousands of dollars):

2.

	General	Federal and State Grants	East Bank Consolidated Fire District
Net changes in fund balances (budgetary basis)	\$ 3,445	\$ (35,286)	\$ 2,109
Adjustments:			
Basis differences			
To adjust expenditures for unpaid invoices	(1,811)	(866)	(239)
To adjust expenditures for unpaid payroll expenditures	(2,719)	(121)	(1,815)
To adjust share of pooled assets to fair value	(961)	-	3,231
To adjust revenues for accrued/deferred revenues	6,118	56,116	1,280
Net changes in fund balances (GAAP basis)	<u>\$ 4,071</u>	<u>\$ 19,843</u>	<u>\$ 4,566</u>

SUPPLEMENTAL INFORMATION

**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.

24th 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.

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 SAFETY (Continued)

Inspector General provides a full-time program of investigation, audit, inspections and performance review of parish government operations to assist in improving operations and deterring and identifying fraud, corruption, waste, mismanagement, or misconduct in government operations.

Off Duty Witness Fees 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.

Opioid Settlement Fund accounts for settlement funds from litigation brought by the states and local governments to abate the opioid epidemic. As part of the settlement the use of the proceeds are to provide evidence-based forward-looking strategies, programming and services to provide treatment and support for those affected by substance use disorders.

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. The department also provides 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.

Comprehensive Zoning Overlay accounts for the proceeds of the restricted revenue to maintain and sustain beautification improvements along the Veterans Boulevard corridor in conjunction with the CPZ program.

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. The district also accounts for service charges collected at the landfill, and provides 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.

BP Settlement Fund accounts for the portion of the litigation settlement allocated to the General Fund. A portion of these funds has been dedicated to fund projects to address flood control and coastal erosion issues in council district 3 and in council district 1 including (1) the Mississippi Long Distance Sediment Pipeline, Phase 2; (2) Segmented Breakwaters at Grand Isle, and (3) flood control projects in Lafitte. Appropriations are made by Council resolutions as projects are identified.

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 – Mobility Impaired 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 Jefferson 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 and Playground District accounts for 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.

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.

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.

Library accounts for the proceeds of restricted revenue to provide books, periodicals, and state documents, DVDs, CDs, online databases and other materials to meet the educational, informational, cultural and recreational needs of the residents of the Parish.

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.

Hospital Service District No. 2 accounts for the assets acquired by the Parish in 2020 when the Parish Council became the governing authority of the District after the sale of the East Jefferson General Hospital to Louisiana Children's Medical Center. The residual assets of the district are restricted to health and wellness and are used to service the remaining liabilities of the District.

URBAN REDEVELOPMENT & HOUSING

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 known 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.

Jefferson Highway Economic Development District accounts for a portion of sales and use tax collected within the taxing area bounded by the Mississippi River at the intersection of River Road and the Jefferson Parish line, north to the intersection of the Parish line and Earhart Expressway, west along Earhart Expressway to North Causeway Boulevard then south to River Road. Collections are to provide funding for economic development and infrastructure improvements to leverage the Ochsner Medical Center Expansion Project enabling job growth, and other economic goals that will benefit the Parish.

Churchill Economic Development District accounts for a portion of the sales and use tax collected within the taxing area bounded by Segnette Boulevard, Canal A, Outer Cataouatche Canal, Main Canal Extension, Avondale Canal, Highway 90, and Westbank Expressway in Jefferson Parish, to promote economic development in the Churchill Technology and Business Park and any authorized purpose of the District.

Public Education and Government Programming provides a comprehensive resource for citizens and visitors providing media and public relations for local, national and international media inquiries, government access television, news releases, alerts, and road closure notices.

Off Track Betting accounts for monies received from the off track betting parlors. Appropriations are made by Council resolutions as projects are identified.

Video Poker accounts for monies received from the various video poker machines located in the unincorporated areas of the Parish. Appropriations are made by Council resolution.

Tourism accounts for revenue from hotel/motel occupancy tax collections dedicated to tourism related projects as appropriated by Council resolutions.

Westbank Riverboat Gaming accounts for revenue from the Boomtown Belle Riverboat located in the unincorporated area of the West Bank of Jefferson Parish. Appropriations are made by Council resolution to West Bank projects as identified.

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 Refunding Bonds Series 2013
- Special Sales Tax Revenue Refunding Bonds Series 2017A
- Special Sales Tax Revenue Bonds 2017B
- Special Sales Tax Revenue Refunding Bonds Series 2019A
- Special Sales Tax Revenue Bonds 2019B

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 following bond indentures:

- East Bank Hotel Occupancy Tax Refunding & Improvement Series 2018 Bonds

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 Revenue Refunding Series 2014
- 24th Judicial District Court Revenue Refunding Bonds Series 2014
- LDEQ Taxable Sewer Revenue Bonds Series 2013
- LDEQ Taxable Sewer Revenue Bonds Series 2014
- LDEQ Taxable Sewer Revenue Bonds Series 2017
- LDNR Taxable Sewer Revenue Bonds Series 2014
- LDNR Taxable Sewer Revenue Bonds Series 2015
- LDHH Taxable Water Revenue Bonds Series 2014
- LDNR Taxable Drainage Revenue Bonds Series 2014
- LDNR Taxable Road Lighting District Revenue Bonds Loan #1 Series 2018
- LDNR Taxable Road Lighting District Revenue Bonds Loan #2 Series 2018

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 Certificates of Indebtedness.

- Animal Shelter Project Series 2013

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:

- 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.

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

Roads and Streets Capital Improvements accounts for sales taxes, intergovernmental revenues and transfers from other funds for the construction and improving public roads and streets within the Parish.

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
DECEMBER 31, 2023

Fund	Assets					
	Cash and Cash Equivalents	Investments	Share of Pooled Assets	Prepaid Expenses	Receivables	
					Interest	Ad Valorem Tax
SPECIAL REVENUE:						
Ambulance District #2	\$ -	\$ -	\$ 209,744	\$ -	\$ -	\$ 492,196
Juvenile Services	-	-	12,634,722	-	-	13,925,805
Emergency Communications District	-	-	366,243	-	-	-
Security Enhancement Districts	-	-	72,604	-	-	586,897
24th Judicial District Court Commissioners	-	-	294,731	-	-	-
Fire District #3	-	-	3,383,690	-	-	3,660,461
Fire District #4	-	-	254,323	-	-	597,214
Fire District #5	-	-	4,927,986	-	-	3,722,859
Fire District #6	-	-	17,738,181	-	-	5,434,760
Fire District #7	-	-	2,979,030	-	-	5,699,387
Fire District #8	-	-	3,623,095	-	-	8,878,412
Fire District #9	-	-	431,691	-	-	951,038
Criminal Justice	-	-	618,768	-	-	4,764,241
Inspector General	-	-	1,715,383	-	-	1,530,963
Off Duty Witness Fees	-	-	3,895,758	-	-	-
Streets Department	-	-	28,645,391	-	-	-
Comprehensive Zoning Overlay	-	-	1,609,165	-	-	-
Consolidated Road Lighting District	-	-	408,267	-	-	8,634,671
Road Lighting District #7	-	-	2,102,646	-	-	246,097
Consolidated Garbage District #1	209,715	-	12,964,784	-	-	12,274,704
Consolidated Drainage District #2	-	-	31,094,949	-	-	17,679,352
Transit Operations	-	-	26,439,418	-	-	7,718,873
Transit - Mobility Impaired	-	-	9,258,172	-	-	3,859,432
Animal Shelter	-	-	6,755,805	-	-	5,754,926
Mosquito Control	-	-	4,242,835	-	-	-
Health Unit	-	-	1,168,211	-	-	899,207
Human Services Authority	-	-	1,111,849	-	-	2,337,939
Senior Services	-	-	1,364,018	-	-	1,447,105
Public Education & Government Programming	-	-	3,876,202	-	-	-
BP Settlement Fund	-	-	1,960,675	-	-	-
Consolidated Jefferson Recreation and Community Center and Playground District	-	-	20,086,406	-	-	29,778,302
Alario Center	-	-	914,513	-	-	-
Playground District #16	-	-	686,968	-	-	495,351
West Jefferson Park and Community Center and Playground District	-	-	749,884	-	-	-
Lafreniere Park Recreation District	-	-	1,233,831	-	-	-
Library	-	-	12,685,243	-	-	23,872,806
LaSalle Park	-	-	1,943,242	-	-	-
Culture and Parks	-	-	2,254,199	-	-	3,317,136
Off Track Betting	-	-	404,703	-	-	-
Video Poker	-	-	2,260,335	-	-	-
Tourism	-	-	2,014,465	-	-	-
Riverboat Gaming	-	-	2,230,320	-	-	-
Economic Development	-	-	2,381,731	-	-	1,447,105
Terrytown Redevelopment	-	-	2,820,394	-	-	-
Metairie CBD District	-	-	235,704	-	-	-
Opioid Settlement Fund	-	-	5,626,787	-	-	-
Churchill Economic Development District	-	-	352,195	-	-	-
Jefferson Hwy Economic Development District	-	-	2,176,473	-	-	-
Hospital District 2	152,156	12,712,304	1,758,608	123,615	94,315	-
TOTAL SPECIAL REVENUE	\$ 361,871	\$ 12,712,304	\$248,964,337	\$ 123,615	\$ 94,315	\$170,007,239

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023

Fund	Assets					
	Receivables			Inventory Operating Supplies	Restricted	
	Accounts	Leases	Inter- Governmental		Cash and Cash Equivalents	Total
SPECIAL REVENUE:						
Ambulance District #2	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ 701,944
Juvenile Services	-	-	15,251	-	-	26,575,778
Emergency Communications District	1,202,879	-	-	-	-	1,569,122
Security Enhancement Districts	-	-	-	-	-	659,501
24th Judicial District Court Commissioners	17,832	-	24,601	-	-	337,164
Fire District #3	55,649	-	262	-	-	7,100,062
Fire District #4	-	-	11	-	-	851,548
Fire District #5	-	-	543	-	-	8,651,388
Fire District #6	77	-	244	-	-	23,173,262
Fire District #7	67,661	-	138	-	-	8,746,216
Fire District #8	200	-	739	-	-	12,502,446
Fire District #9	11,501	-	7	-	-	1,394,237
Criminal Justice	-	-	948	-	-	5,383,957
Inspector General	-	-	132	-	-	3,246,478
Off Duty Witness Fees	-	-	17,780	-	-	3,913,538
Streets Department	-	-	8,504,764	157,434	-	37,307,589
Comprehensive Zoning Overlay	-	-	-	-	-	1,609,165
Consolidated Road Lighting District	-	-	893	-	4,196,041	13,239,872
Road Lighting District #7	-	-	2	-	-	2,348,745
Consolidated Garbage District #1	3,222,586	-	1,611	-	-	28,673,400
Consolidated Drainage District #2	-	387,888	3,608,307	455,735	-	53,226,231
Transit Operations	-	-	2,907	-	-	34,161,198
Transit - Mobility Impaired	-	-	1,367	-	-	13,118,971
Animal Shelter	1,275	330,216	2,010	-	-	12,844,232
Mosquito Control	526,781	-	-	-	-	4,769,616
Health Unit	-	-	314	-	-	2,067,732
Human Services Authority	13,436	-	816	-	-	3,464,040
Senior Services	-	-	146	-	-	2,811,269
Public Education & Government Programming	5,821	-	-	-	-	3,882,023
BP Settlement Fund	-	-	-	-	-	1,960,675
Consolidated Jefferson Recreation and Community Center and Playground District	26,919	1,210,643	15,705	-	-	51,117,975
Alario Center	-	-	-	-	-	914,513
Playground District #16	-	-	4	-	-	1,182,323
West Jefferson Park and Community Center and Playground District	117,824	-	-	-	-	867,708
Lafreniere Park Recreation District	206,680	-	-	-	-	1,440,511
Library	-	-	8,575	-	-	36,566,624
LaSalle Park	-	-	-	-	-	1,943,242
Culture and Parks	-	-	-	-	-	5,590,985
Off Track Betting	-	-	-	-	-	404,703
Video Poker	-	-	81,025	-	-	2,341,360
Tourism	-	-	223,451	-	-	2,237,916
Riverboat Gaming	109,790	-	-	-	-	2,340,110
Economic Development	-	-	146	-	-	3,828,982
Terrytown Redevelopment	-	-	96,108	-	-	2,916,502
Metairie CBD District	-	-	44,451	-	-	280,155
Opioid Settlement Fund	27,727,583	-	-	-	-	33,354,370
Churchill Economic Development District	-	-	21,148	-	-	373,343
Jefferson Hwy Economic Development District	-	-	364,774	-	-	2,541,247
Hospital District 2	-	-	-	-	-	14,840,998
TOTAL SPECIAL REVENUE	\$ 33,314,494	\$ 1,928,747	\$ 13,058,834	\$ 613,169	\$ 4,196,041	\$485,374,966

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023

Fund	Assets					
	Cash and Cash Equivalents	Investments	Share of Pooled Assets	Prepaid Expenses	Receivables	
					Interest	Ad Valorem Tax
DEBT SERVICE:						
Special Sales Tax Revenue Bonds	\$ 22,419,844	\$ -	\$ (2,172,099)	\$ -	\$ -	\$ -
Hotel Occupancy Tax Bonds	9,641	-	1,363,085	-	-	-
Public Improvement Revenue Bonds	1,455,705	-	(592,670)	-	-	-
Certificates of Indebtedness	-	-	-	-	-	-
Loan Programs	5,116,606	-	871,522	-	-	-
TOTAL DEBT SERVICE	29,001,796	-	(530,162)	-	-	-
CAPITAL PROJECTS:						
Courthouse Complex	-	-	4,738,481	-	-	-
General Government Misc Capital Improvements	13,360,529	6,663,288	14,052,994	-	10,050	-
Fire Capital Improvements	-	-	25,925,279	-	-	-
Public Safety Misc Capital Improvements	-	-	11,635,171	-	-	-
Roads and Streets Capital Improvements	1,562,299	-	119,423,555	-	-	-
Sewer Capital Improvements	10,440,657	80,454,010	25,221,384	-	494,787	-
Environmental & Landfill Improvements	5,707,068	-	3,752,759	-	-	-
Playground & Library Improvements	2,926,506	-	86,206,619	-	-	-
Lasalle Park	-	-	8,246,064	-	-	-
Culture & Recreation Misc Capital Improvements	1,454,871	-	10,175,569	-	-	-
TOTAL CAPITAL PROJECTS	35,451,930	87,117,298	309,377,875	-	504,837	-
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 64,815,597	\$ 99,829,602	\$557,812,050	\$ 123,615	\$ 599,152	\$170,007,239

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023

Fund	Assets					
	Receivables			Inventory Operating Supplies	Restricted	Total
	Accounts	Leases	Inter- Governmental		Cash and Cash Equivalents	
DEBT SERVICE:						
Special Sales Tax Revenue Bonds	\$ -	\$ -	\$ 11,572,280	-	\$ -	\$ 31,820,025
Hotel Occupancy Tax Bonds	-	-	172,658	-	-	1,545,384
Public Improvement Revenue Bonds	236,774	-	6,592	-	-	1,106,401
Certificates of Indebtedness	-	-	-	-	-	-
Loan Programs	-	-	-	-	-	5,988,128
TOTAL DEBT SERVICE	236,774	-	11,751,530	-	-	40,459,938
CAPITAL PROJECTS:						
Courthouse Complex	-	-	-	-	3,065,900	7,804,381
General Government Misc Capital Improvements	(7)	-	7,045	38,491	-	34,132,390
Fire Capital Improvements	-	-	-	-	-	25,925,279
Public Safety Misc Capital Improvements	-	-	-	-	-	11,635,171
Roads and Streets Capital Improvements	-	-	285	-	-	120,986,139
Sewer Capital Improvements	-	-	245,328	-	-	116,856,166
Environmental & Landfill Improvements	-	-	-	-	-	9,459,827
Playground & Library Improvements	-	-	-	-	-	89,133,125
Lasalle Park	-	-	-	-	-	8,246,064
Culture & Recreation Misc Capital Improvements	-	-	9,553	-	236,466	11,876,459
TOTAL CAPITAL PROJECTS	(7)	-	262,211	38,491	3,302,366	436,055,001
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 33,551,261	\$ 1,928,747	\$ 25,072,575	\$ 651,660	\$ 7,498,407	\$961,889,905

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023

Fund	Liabilities, Deferred Inflows And Fund Balances								
	Liabilities					Deferred Inflows			Total Liabilities And Deferred Inflows
	Accounts And Contracts Payable	Inter-Governmental Payable	Accrued Salaries Payable	Deferred Revenue	Other Payables and Accruals	Lease Related	Taxes Levied For A Future Year	Unavailable Revenue	
SPECIAL REVENUE:									
Ambulance District #2	\$ 68,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 538,240	\$ -	\$ 606,354
Juvenile Services	133,612	633	361,443	-	-	-	14,879,917	-	15,375,605
Emergency Communications District	-	1,488,638	-	-	-	-	-	-	1,488,638
Security Enhancement Districts	-	-	-	-	-	-	641,775	-	641,775
24th Judicial District Court Commissioners	-	-	66,890	-	-	-	-	-	66,890
Fire District #3	-	-	-	-	-	-	3,924,728	-	3,924,728
Fire District #4	-	-	-	-	-	-	618,856	-	618,856
Fire District #5	-	-	-	-	-	-	3,949,992	-	3,949,992
Fire District #6	390,528	-	-	-	-	-	5,888,121	-	6,278,649
Fire District #7	-	-	-	-	-	-	5,851,573	-	5,851,573
Fire District #8	-	-	-	-	-	-	9,303,091	-	9,303,091
Fire District #9	36,569	-	-	-	-	-	1,040,007	-	1,076,576
Criminal Justice	-	-	-	-	-	-	5,084,952	-	5,084,952
Inspector General	17,840	-	40,659	-	-	-	1,634,038	-	1,692,537
Off Duty Witness Fees	17,100	-	-	-	-	-	-	-	17,100
Streets Department	620,389	196,041	570,235	-	-	-	1,900	1,402,414	2,790,979
Comprehensive Zoning Overlay	4,844	-	-	-	-	-	148,190	-	153,034
Consolidated Road Lighting District	788,773	-	16,999	-	-	-	9,272,892	-	10,078,664
Road Lighting District #7	-	-	-	-	-	-	269,429	-	269,429
Consolidated Garbage District #1	3,064,208	-	2,194	-	-	-	13,169,522	-	16,235,924
Consolidated Drainage District #2	418,197	142,112	563,388	-	-	365,835	19,046,232	-	20,535,764
Transit Operations	1,304,855	-	9,199	-	-	-	8,238,739	-	9,552,793
Transit - Mobility Impaired	312,531	-	2,300	-	-	-	4,119,363	-	4,434,194
Animal Shelter	36,058	-	92,321	-	-	311,232	6,193,076	-	6,632,687
Mosquito Control	645,316	-	-	-	-	-	-	-	645,316
Health Unit	22,869	-	2,826	-	-	-	967,427	-	993,122
Human Services Authority	-	-	-	-	-	-	2,515,311	-	2,515,311
Senior Services	44,167	-	8,096	-	-	-	1,544,487	-	1,596,750
Public Education & Government Programming	33,873	-	-	-	-	-	-	-	33,873
BP Settlement Fund	-	-	-	-	-	-	-	-	-
Consolidated Jefferson Recreation and Community Center and Playground District	341,685	213,994	689,685	-	-	1,135,470	31,911,232	-	34,292,066
Alario Center	43,668	-	6,422	-	-	-	-	-	50,090
Playground District #16	-	-	-	-	-	-	541,690	-	541,690
West Jefferson Park and Community Center and Playground District	1,178	-	2,100	-	-	-	-	-	3,278
Lafreniere Park Recreation District	2,176	15,195	61,908	-	-	-	-	-	79,279
Library	232,190	-	536,468	-	-	-	25,609,768	-	26,378,426
LaSalle Park	7,001	-	22,913	-	-	-	-	-	29,914
Culture and Parks	7,870	-	-	8,000	-	-	3,540,465	-	3,556,335
Off Track Betting	8,640	-	-	-	-	-	-	-	8,640
Video Poker	-	-	-	-	-	-	-	-	-
Tourism	300,000	-	-	-	-	-	-	-	300,000
Riverboat Gaming	15,180	-	-	-	-	-	-	-	15,180
Economic Development	74,574	-	3,616	-	-	-	1,544,487	-	1,622,677
Terrytown Redevelopment	-	-	-	-	-	-	-	-	-
Metairie CBD District	-	-	-	-	-	-	-	-	-
Opioid Settlement Fund	96,998	-	-	-	-	-	-	27,727,583	27,824,581
Churchill Economic Development District	-	-	-	-	-	-	-	-	-
Jefferson Hwy Economic Development District	-	-	-	-	-	-	-	-	-
Hospital District 2	39,534	-	-	-	135,454	-	-	-	174,988
TOTAL SPECIAL REVENUE	\$ 9,130,537	\$ 2,056,613	\$ 3,059,662	\$ 8,000	\$ 135,454	\$ 1,812,537	\$ 181,989,500	\$ 29,129,997	\$ 227,322,300

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023

Liabilities, Deferred Inflows And Fund Balances						
Fund Balances (Deficits)						
Fund	Non-Spendable	Restricted	Committed	Unassigned	Total Fund Balance	Total
SPECIAL REVENUE:						
Ambulance District #2	\$ -	\$ 95,590	\$ -	\$ -	\$ 95,590	\$ 701,944
Juvenile Services	-	11,200,173	-	-	11,200,173	26,575,778
Emergency Communications District	-	80,484	-	-	80,484	1,569,122
Security Enhancement Districts	-	17,727	-	-	17,727	659,502
24th Judicial District Court Commissioners	-	270,274	-	-	270,274	337,164
Fire District #3	-	3,175,335	-	-	3,175,335	7,100,063
Fire District #4	-	232,692	-	-	232,692	851,548
Fire District #5	-	4,701,396	-	-	4,701,396	8,651,388
Fire District #6	-	16,894,612	-	-	16,894,612	23,173,261
Fire District #7	-	2,894,642	-	-	2,894,642	8,746,215
Fire District #8	-	3,199,354	-	-	3,199,354	12,502,445
Fire District #9	-	317,660	-	-	317,660	1,394,236
Criminal Justice	-	299,005	-	-	299,005	5,383,957
Inspector General	-	1,553,943	-	-	1,553,943	3,246,480
Off Duty Witness Fees	-	3,896,438	-	-	3,896,438	3,913,538
Streets Department	157,434	34,357,176	-	-	34,514,610	37,305,589
Comprehensive Zoning Overlay	-	1,456,132	-	-	1,456,132	1,609,166
Consolidated Road Lighting District	4,196,041	(1,034,830)	-	-	3,161,211	13,239,875
Road Lighting District #7	-	2,079,316	-	-	2,079,316	2,348,745
Consolidated Garbage District #1	-	12,437,632	-	-	12,437,632	28,673,556
Consolidated Drainage District #2	455,735	32,234,732	-	-	32,690,467	53,226,231
Transit Operations	-	24,608,405	-	-	24,608,405	34,161,198
Transit - Mobility Impaired	-	8,684,778	-	-	8,684,778	13,118,972
Animal Shelter	-	6,211,544	-	-	6,211,544	12,844,231
Mosquito Control	-	4,124,299	-	-	4,124,299	4,769,615
Health Unit	-	1,074,613	-	-	1,074,613	2,067,735
Human Services Authority	-	948,731	-	-	948,731	3,464,042
Senior Services	-	1,214,518	-	-	1,214,518	2,811,268
Public Education & Government Programming	-	3,848,151	-	-	3,848,151	3,882,024
BP Settlement Fund	-	1,960,675	-	-	1,960,675	1,960,675
Consolidated Jefferson Recreation and Community Center and Playground District	-	16,825,908	-	-	16,825,908	51,117,974
Alario Center	-	864,424	-	-	864,424	914,514
Playground District #16	-	640,633	-	-	640,633	1,182,323
West Jefferson Park and Community Center and Playground District	-	864,431	-	-	864,431	867,709
Lafreniere Park Recreation District	-	1,361,231	-	-	1,361,231	1,440,510
Library	-	10,188,198	-	-	10,188,198	36,566,624
LaSalle Park	-	1,913,328	-	-	1,913,328	1,943,242
Culture and Parks	-	2,034,649	-	-	2,034,649	5,590,984
Off Track Betting	-	396,063	-	-	396,063	404,703
Video Poker	-	2,341,360	-	-	2,341,360	2,341,360
Tourism	-	1,937,916	-	-	1,937,916	2,237,916
Riverboat Gaming	-	2,324,930	-	-	2,324,930	2,340,110
Economic Development	-	2,206,305	-	-	2,206,305	3,828,982
Terrytown Redevelopment	-	2,916,501	-	-	2,916,501	2,916,501
Metairie CBD District	-	280,154	-	-	280,154	280,154
Opioid Settlement Fund	-	5,529,789	-	-	5,529,789	33,354,370
Churchill Economic Development District	-	373,342	-	-	373,342	373,342
Jefferson Hwy Economic Development District	-	2,541,247	-	-	2,541,247	2,541,247
Hospital District 2	123,615	14,542,395	-	-	14,666,010	14,840,998
TOTAL SPECIAL REVENUE	\$ 4,932,825	\$ 253,118,001	\$ -	\$ -	\$ 258,050,826	\$ 485,373,126

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023

Fund	Liabilities, Deferred Inflows And Fund Balances								
	Liabilities					Deferred Inflows			
	Accounts And Contracts Payable	Inter- Governmental Payable	Accrued Salaries Payable	Deferred Revenue	Other Payables and Accruals	Lease Related	Taxes Levied For A Future Year	Unavailable Revenue	Total Liabilities And Deferred Inflows
DEBT SERVICE:									
Special Sales Tax Revenue Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel Occupancy Tax Bonds	-	-	-	-	-	-	-	-	-
Public Improvement Revenue Bonds	-	-	-	-	-	-	-	-	-
Certificates of Indebtedness	-	-	-	-	-	-	-	-	-
Loan Programs	-	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-
CAPITAL PROJECTS:									
Courthouse Complex	1,094,416	2,365	-	-	-	-	-	-	1,096,781
General Government Misc Capital Improvements	92,904	-	-	-	-	-	-	-	92,904
Fire Capital Improvements	212,133	-	-	-	-	-	-	-	212,133
Public Safety Misc Capital Improvements	33,635	-	-	-	-	-	-	-	33,635
Roads and Streets Capital Improvements	2,599,805	-	-	-	-	-	264	-	2,600,069
Sewer Capital Improvements	1,714,384	-	-	-	-	-	-	-	1,714,384
Environmental & Landfill Improvements	275,567	-	-	-	-	-	-	-	275,567
Playground & Library Improvements	1,616,357	40,940	-	-	-	-	-	-	1,657,297
Lasalle Park	131,001	-	-	-	-	-	-	-	131,001
Culture & Recreation Misc Capital Improvements	1,035,051	-	-	-	-	-	-	-	1,035,051
TOTAL CAPITAL PROJECTS	8,805,253	43,305	-	-	-	-	264	-	8,848,822
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$17,935,790	\$ 2,099,918	\$3,059,662	\$ 8,000	\$ 135,454	\$1,812,537	\$181,989,764	\$29,129,997	\$ 236,171,122

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023

Liabilities, Deferred Inflows And Fund Balances						
Fund Balances (Deficits)						
	Non-Spendable	Restricted	Committed	Unassigned	Total Fund Balance	Total
DEBT SERVICE:						
Special Sales Tax Revenue Bonds	\$ -	\$ 31,820,022	\$ -	\$ -	\$ 31,820,022	\$ 31,820,022
Hotel Occupancy Tax Bonds	-	1,545,384	-	-	1,545,384	1,545,384
Public Improvement Revenue Bonds	-	1,106,899	-	-	1,106,899	1,106,899
Certificates of Indebtedness	-	-	-	-	-	-
Loan Programs	-	5,988,971	-	-	5,988,971	5,988,971
TOTAL DEBT SERVICE	-	40,461,276	-	-	40,461,276	40,461,276
CAPITAL PROJECTS:						
Courthouse Complex	3,065,900	-	3,641,701	-	6,707,601	7,804,382
General Government Misc Capital Improvements	38,491	-	34,000,997	-	34,039,488	34,132,392
Fire Capital Improvements	-	-	25,713,146	-	25,713,146	25,925,279
Public Safety Misc Capital Improvements	-	-	11,601,537	-	11,601,537	11,635,172
Roads and Streets Capital Improvements	-	-	118,386,067	-	118,386,067	120,986,136
Sewer Capital Improvements	-	-	115,142,283	-	115,142,283	116,856,667
Environmental & Landfill Improvements	-	-	9,184,260	-	9,184,260	9,459,827
Playground & Library Improvements	-	-	87,475,827	-	87,475,827	89,133,124
Lasalle Park	-	-	8,115,064	-	8,115,064	8,246,065
Culture & Recreation Misc Capital Improvements	236,466	-	10,604,942	-	10,841,408	11,876,459
TOTAL CAPITAL PROJECTS	3,340,857	-	423,865,824	-	427,206,681	436,055,503
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 8,273,682	\$ 293,579,277	\$ 423,865,824	\$ -	\$ 725,718,783	\$ 961,889,905

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Revenue			
	Taxes	Licenses and Permits	Inter-Governmental	Charges for Services
SPECIAL REVENUE:				
Ambulance District #2	\$ 510,344	\$ -	\$ -	\$ -
Juvenile Services	14,126,018	-	611,780	41,695
Emergency Communications District	-	-	-	7,556,111
Security Enhancement Districts	631,023	-	-	-
24th Judicial District Court Commissioners	-	-	-	-
Fire District #3	3,785,195	-	333,793	432,115
Fire District #4	573,896	-	142,874	-
Fire District #5	3,791,717	-	194,968	-
Fire District #6	5,292,937	-	182,249	-
Fire District #7	5,365,137	-	153,306	389,249
Fire District #8	8,420,814	-	332,000	-
Fire District #9	986,316	-	14,729	-
Criminal Justice	4,828,576	-	-	-
Inspector General	1,548,770	-	57	-
Off Duty Witness Fees	-	-	-	-
Streets Department	45,090,975	508,331	4,570,850	97,931
Comprehensive Zoning Overlay	-	-	-	-
Consolidated Road Lighting District	8,735,271	-	5,241,504	-
Road Lighting District #7	255,250	-	1,095	-
Consolidated Garbage District #1	12,423,410	-	218,628	28,251,080
Consolidated Drainage District #2	40,639,935	-	3,730,136	-
Transit Operations	7,830,919	-	490,482	2,345,619
Transit - Mobility Impaired	3,915,458	-	-	137,682
Animal Shelter	5,837,402	-	418,799	441,670
Mosquito Control	-	-	301,078	5,152,718
Health Unit	912,089	-	40,907	-
Human Services Authority	2,371,444	-	65,757	-
Senior Services	1,464,642	-	-	-
Public Education & Government Programming	313,067	-	90	-
BP Settlement Fund	-	-	-	-
Consolidated Jefferson Recreation and Community Center and Playground District	30,141,299	-	823,564	1,356,714
Alario Center	-	-	343,074	798,843
Playground District #16	513,915	-	-	-
West Jefferson Park and Community Center and Playground District	-	-	-	939,083
Lafreniere Park Recreation District	-	-	-	2,402,781
Library	24,220,522	-	440,270	115,024
LaSalle Park	300,000	-	273,851	410,728
Culture and Parks	3,467,540	-	-	-
Off Track Betting	-	-	-	352,676
Video Poker	-	-	-	1,880,102
Tourism	1,480,877	-	-	-
Riverboat Gaming	-	-	-	2,171,709
Economic Development	1,462,433	-	-	-
Terrytown Redevelopment	147,768	-	-	-
Metairie CBD District	280,917	-	-	-
Opioid Settlement Fund	-	-	-	-
Churchill Economic Development District	95,173	-	-	-
Jefferson Hwy Economic Development District	606,014	-	-	-
Hospital District 2	-	-	3,260,628	-
TOTAL SPECIAL REVENUE	\$242,367,063	\$ 508,331	\$ 22,186,469	\$ 55,273,530

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Revenue			
	Fines and Forfeitures	Investment Earnings/ (Losses)	Miscellaneous	Total
SPECIAL REVENUE:				
Ambulance District #2	\$ -	\$ 17,920	\$ -	\$ 528,264
Juvenile Services	186	626,379	-	15,406,058
Emergency Communications District	-	17,319	-	7,573,430
Security Enhancement Districts	-	8,172	-	639,195
24th Judicial District Court Commissioners	942,739	10,167	-	952,906
Fire District #3	-	218,704	2,354	4,772,161
Fire District #4	-	23,987	-	740,757
Fire District #5	-	266,416	-	4,253,101
Fire District #6	-	842,811	9,417	6,327,414
Fire District #7	-	165,749	16,127	6,089,568
Fire District #8	-	221,630	26,251	9,000,695
Fire District #9	-	21,759	16,700	1,039,504
Criminal Justice	-	6,389	-	4,834,965
Inspector General	-	86,230	-	1,635,057
Off Duty Witness Fees	296,428	175,338	-	471,766
Streets Department	-	1,365,499	1,130,587	52,764,173
Comprehensive Zoning Overlay	-	73,306	745,625	818,931
Consolidated Road Lighting District	-	292,929	160,077	14,429,781
Road Lighting District #7	-	92,492	-	348,837
Consolidated Garbage District #1	-	472,934	870,801	42,236,853
Consolidated Drainage District #2	-	1,262,708	125,639	45,758,418
Transit Operations	-	1,179,684	3,574	11,850,278
Transit - Mobility Impaired	-	514,779	-	4,567,919
Animal Shelter	31,547	339,496	48,096	7,117,010
Mosquito Control	-	141,742	-	5,595,538
Health Unit	-	48,859	45,310	1,047,165
Human Services Authority	-	62,569	-	2,499,770
Senior Services	-	89,687	-	1,554,329
Public Education & Government Programming	-	186,832	-	499,989
BP Settlement Fund	-	108,092	-	108,092
Consolidated Jefferson Recreation and Community Center and Playground District	-	1,135,525	288,364	33,745,466
Alario Center	-	59,273	15,212	1,216,402
Playground District #16	-	34,981	-	548,896
West Jefferson Park and Community Center and Playground District	-	21,448	-	960,531
Lafreniere Park Recreation District	-	58,558	45,831	2,507,170
Library	64,615	913,719	295,042	26,049,192
LaSalle Park	-	79,493	4,641	1,068,713
Culture and Parks	-	84,206	-	3,551,746
Off Track Betting	-	32,678	-	385,354
Video Poker	-	179,114	-	2,059,216
Tourism	-	124,760	-	1,605,637
Riverboat Gaming	-	198,656	-	2,370,365
Economic Development	-	132,714	-	1,595,147
Terrytown Redevelopment	-	175,325	-	323,093
Metairie CBD District	-	7,330	-	288,247
Opioid Settlement Fund	-	-	5,626,787	5,626,787
Churchill Economic Development District	-	11,616	-	106,789
Jefferson Hwy Economic Development District	-	70,986	-	677,000
Hospital District 2	-	940,297	-	4,200,925
TOTAL SPECIAL REVENUE	\$ 1,335,515	\$ 13,201,257	\$ 9,476,435	\$344,348,600

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Revenue			
	Taxes	Licenses and Permits	Inter-Governmental	Charges for Services
DEBT SERVICE:				
Special Sales Tax Revenue Bonds	\$ 33,537,261	\$ -	\$ -	\$ -
Hotel Occupancy Tax Bonds	830,885	-	-	-
Public Improvement Revenue Bonds	-	-	237,274	-
Certificates of Indebtedness	-	-	-	-
General Obligation Bonds	-	-	-	-
Loan Programs	4,559,150	-	1,850,932	-
TOTAL DEBT SERVICE	38,927,296	-	2,088,206	-
CAPITAL PROJECTS:				
Courthouse Complex	-	-	230,099	-
General Government Misc Capital Improvements	-	-	-	118,394
Fire Capital Improvements	-	-	-	-
Public Safety Misc Capital Improvements	-	-	-	-
Roads and Streets Capital Improvements	-	-	1,712,695	-
Sewer Capital Improvements	6,632,000	-	18,121	-
Environmental & Landfill Improvements	-	2,100	10,182,322	-
Playground & Library Improvements	992	-	425,131	-
Lasalle Park	-	-	194,566	144,635
Culture & Recreation Misc Capital Improvements	105,799	-	263,247	-
TOTAL CAPITAL PROJECTS	6,738,791	2,100	13,026,181	263,029
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$288,033,150	\$ 510,431	\$ 37,300,856	\$ 55,536,559

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Revenue			
	Fines and Forfeitures	Investment Earnings/ (Losses)	Miscellaneous	Total
DEBT SERVICE:				
Special Sales Tax Revenue Bonds	\$ -	\$ 1,478,047	\$ -	\$ 35,015,308
Hotel Occupancy Tax Bonds	-	66,625	-	897,510
Public Improvement Revenue Bonds	836,521	57,011	-	1,130,806
Certificates of Indebtedness	-	-	-	-
General Obligation Bonds	-	-	-	-
Loan Programs	-	194,244	-	6,604,326
TOTAL DEBT SERVICE	836,521	1,795,927	-	43,647,950
CAPITAL PROJECTS:				
Courthouse Complex	-	416,617	-	646,716
General Government Misc Capital Improvements	137,521	1,379,621	-	1,635,536
Fire Capital Improvements	-	1,246,365	-	1,246,365
Public Safety Misc Capital Improvements	-	538,555	-	538,555
Roads and Streets Capital Improvements	-	2,598,085	81,127	4,391,907
Sewer Capital Improvements	-	6,661,243	-	13,311,364
Environmental & Landfill Improvements	-	862,029	-	11,046,451
Playground & Library Improvements	-	3,408,443	105,000	3,939,566
Lasalle Park	-	250,328	10,006	599,535
Culture & Recreation Misc Capital Improvements	-	505,036	57,127	931,209
TOTAL CAPITAL PROJECTS	137,521	17,866,322	253,260	38,287,204
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 2,309,557	\$ 32,863,506	\$ 9,729,695	\$426,283,754

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Expenditure					
	Public Safety	Public Works	Transit	Health and Welfare	Culture and Recreation	Economic Development
SPECIAL REVENUE:						
Ambulance District #2	\$ 622,639	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Services	12,240,580	-	-	-	-	-
Emergency Communications District	7,556,111	-	-	-	-	-
Security Enhancement Districts	629,482	-	-	-	-	-
24th Judicial District Court Commissioners	1,660,376	-	-	-	-	-
Fire District #3	4,900,737	-	-	-	-	-
Fire District #4	841,766	-	-	-	-	-
Fire District #5	4,040,674	-	-	-	-	-
Fire District #6	5,259,967	-	-	-	-	-
Fire District #7	5,181,980	-	-	-	-	-
Fire District #8	8,215,277	-	-	-	-	-
Fire District #9	944,375	-	-	-	-	-
Criminal Justice	108,680	-	-	-	-	-
Inspector General	1,428,068	-	-	-	-	-
Off Duty Witness Fees	181,099	-	-	-	-	-
Streets Department	-	42,923,136	-	-	-	-
Comprehensive Zoning Overlay	-	526,140	-	-	-	-
Consolidated Road Lighting District	-	9,868,332	-	-	-	-
Road Lighting District #7	-	109,132	-	-	-	-
Consolidated Garbage District #1	-	38,522,624	-	-	-	-
Consolidated Drainage District #2	-	34,849,509	-	-	-	-
Transit Operations	-	-	17,547,207	-	-	-
Transit - Mobility Impaired	-	-	3,708,057	-	-	-
Animal Shelter	-	-	-	4,222,882	-	-
Mosquito Control	-	-	-	4,969,116	-	-
Health Unit	-	-	-	683,149	-	-
Human Services Authority	-	-	-	2,231,929	-	-
Senior Services	-	-	-	1,313,391	-	-
Public Education & Government Programming	-	-	-	463,328	-	-
BP Settlement Fund	-	-	-	216,695	-	-
Consolidated Jefferson Recreation and Community Center and Playground District	-	-	-	-	28,714,700	-
Alario Center	-	-	-	-	1,464,454	-
Playground District #16	-	-	-	-	493,330	-
West Jefferson Park and Community Center and Playground District	-	-	-	-	288,567	-
Lafreniere Park Recreation District	-	-	-	-	2,401,290	-
Library	-	-	-	-	22,720,361	-
LaSalle Park	-	-	-	-	831,868	-
Culture and Parks	-	-	-	-	619,655	-
Off Track Betting	-	-	-	-	-	176,344
Video Poker	-	-	-	-	-	1,287,026
Tourism	-	-	-	-	-	1,121,169
Riverboat Gaming	-	-	-	-	-	1,389,225
Economic Development	-	-	-	-	-	835,333
Terrytown Redevelopment	-	-	-	-	-	1,000,027
Metairie CBD District	-	-	-	-	-	212,899
Opioid Settlement Fund	96,998	-	-	-	-	-
Churchill Economic Development District	-	-	-	-	-	71
Jefferson Hwy Economic Development District	-	-	-	-	-	-
Hospital District 2	-	-	-	5,645,834	-	-
TOTAL SPECIAL REVENUE	\$ 53,908,809	\$ 126,798,873	\$ 21,255,264	\$ 19,746,324	\$ 57,534,225	\$ 6,022,094

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Expenditure					Excess/ (Deficiency) Of Revenue Over/(Under) Expenditure
	Debt Service					
	General Government	Principal	Interest and Other Charges	Capital Outlay	Total	
SPECIAL REVENUE:						
Ambulance District #2	\$ -	\$ -	\$ -	\$ -	\$ 622,639	\$ (94,375)
Juvenile Services	-	-	-	12,142	12,252,722	3,153,336
Emergency Communications District	-	-	-	-	7,556,111	17,319
Security Enhancement Districts	-	-	-	-	629,482	9,713
24th Judicial District Court Commissioners	-	-	-	-	1,660,376	(707,470)
Fire District #3	-	-	-	-	4,900,737	(128,576)
Fire District #4	-	-	-	-	841,766	(101,009)
Fire District #5	-	-	-	-	4,040,674	212,427
Fire District #6	-	-	-	-	5,259,967	1,067,447
Fire District #7	-	-	-	-	5,181,980	907,588
Fire District #8	-	-	-	-	8,215,277	785,418
Fire District #9	-	-	-	-	944,375	95,129
Criminal Justice	-	-	-	-	108,680	4,726,285
Inspector General	-	-	-	-	1,428,068	206,989
Off Duty Witness Fees	-	-	-	-	181,099	290,667
Streets Department	-	-	-	1,226,153	44,149,289	8,614,884
Comprehensive Zoning Overlay	-	-	-	-	526,140	292,791
Consolidated Road Lighting District	-	524,000	77,150	-	10,469,482	3,960,299
Road Lighting District #7	-	-	-	-	109,132	239,705
Consolidated Garbage District #1	-	-	-	(1,000)	38,521,624	3,715,229
Consolidated Drainage District #2	-	211,804	8,472	1,228,496	36,298,281	9,460,137
Transit Operations	-	-	-	81,360	17,628,567	(5,778,289)
Transit - Mobility Impaired	-	-	-	-	3,708,057	859,862
Animal Shelter	-	-	-	183,963	4,406,845	2,710,165
Mosquito Control	-	-	-	-	4,969,116	626,422
Health Unit	-	-	-	-	683,149	364,016
Human Services Authority	-	-	-	-	2,231,929	267,841
Senior Services	-	-	-	-	1,313,391	240,938
Public Education & Government Programming	-	-	-	-	463,328	36,661
BP Settlement Fund	-	-	-	-	216,695	(108,603)
Consolidated Jefferson Recreation and Community Center and Playground District	-	-	-	1,014,619	29,729,319	4,016,147
Alario Center	-	-	-	-	1,464,454	(248,052)
Playground District #16	-	-	-	-	493,330	55,566
West Jefferson Park and Community Center and Playground District	-	-	-	-	288,567	671,964
Lafreniere Park Recreation District	-	-	-	132,116	2,533,406	(26,236)
Library	-	-	-	296,086	23,016,447	3,032,745
LaSalle Park	-	-	-	-	831,868	236,845
Culture and Parks	-	239,000	322,099	-	1,180,754	2,370,992
Off Track Betting	-	-	-	-	176,344	209,010
Video Poker	-	-	-	-	1,287,026	772,190
Tourism	-	-	-	-	1,121,169	484,468
Riverboat Gaming	-	-	-	-	1,389,225	981,140
Economic Development	-	-	-	-	835,333	759,814
Terrytown Redevelopment	-	-	-	-	1,000,027	(676,934)
Metairie CBD District	-	-	-	-	212,899	75,348
Opioid Settlement Fund	-	-	-	-	96,998	5,529,789
Churchill Economic Development District	-	-	-	-	71	106,718
Jefferson Hwy Economic Development District	-	-	-	-	-	677,000
Hospital District 2	-	-	-	-	5,645,834	(1,444,909)
TOTAL SPECIAL REVENUE	\$ -	\$ 974,804	\$ 407,721	\$ 4,173,935	\$290,822,049	\$ 53,526,551

(Continued)

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Expenditure					
	Public Safety	Public Works	Transit	Health and Welfare	Culture and Recreation	Economic Development
DEBT SERVICE:						
Special Sales Tax Revenue Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel Occupancy Tax Bonds	-	-	-	-	-	-
Public Improvement Revenue Bonds	-	-	-	-	-	-
Certificates of Indebtedness	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-
Loan Programs	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-
CAPITAL PROJECTS:						
Courthouse Complex	-	-	-	-	-	-
General Government Misc Capital Improvements	87,483	1,609,568	217,550	129,229	-	-
Fire Capital Improvements	1,300,836	-	-	-	-	-
Public Safety Misc Capital Improvements	999,769	-	-	-	-	-
Roads and Streets Capital Improvements	-	19,526,780	-	-	-	-
Sewer Capital Improvements	-	20,608,540	-	-	-	-
Environmental & Landfill Improvements	-	13,447,201	-	-	-	-
Playground & Library Improvements	-	-	-	-	5,787,568	-
Lasalle Park	-	-	-	-	-	-
Culture & Recreation Misc Capital Improvements	-	-	-	-	790,057	-
TOTAL CAPITAL PROJECTS	2,388,088	55,192,089	217,550	129,229	6,577,625	-
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 56,296,897	\$ 181,990,962	\$ 21,472,814	\$ 19,875,553	\$ 64,111,850	\$ 6,022,094

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Expenditure					Excess/ (Deficiency) Of Revenue Over/(Under) Expenditure
	General Government	Debt Service			Total	
		Principal	Interest and Other Charges	Capital Outlay		
DEBT SERVICE:						
Special Sales Tax Revenue Bonds	\$ -	\$ 13,400,000	\$ 18,214,200	\$ -	\$ 31,614,200	\$ 3,401,108
Hotel Occupancy Tax Bonds	-	545,000	162,145	-	707,145	190,365
Public Improvement Revenue Bonds	-	610,000	329,863	-	939,863	190,943
Certificates of Indebtedness	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-
Loan Programs	-	6,646,972	3,604,890	-	10,251,862	(3,647,536)
TOTAL DEBT SERVICE	-	21,201,972	22,311,098	-	43,513,070	134,880
CAPITAL PROJECTS:						
Courthouse Complex	685,465	-	-	6,720,990	7,406,455	(6,759,739)
General Government Misc Capital Improvements	1,096,129	-	276,991	282,717	3,699,667	(2,064,131)
Fire Capital Improvements	-	-	-	1,167,273	2,468,109	(1,221,744)
Public Safety Misc Capital Improvements	-	-	-	663,960	1,663,729	(1,125,174)
Roads and Streets Capital Improvements	-	-	-	1,182,116	20,708,896	(16,316,989)
Sewer Capital Improvements	-	-	-	7,167,865	27,776,405	(14,465,041)
Environmental & Landfill Improvements	-	-	-	359,704	13,806,905	(2,760,454)
Playground & Library Improvements	-	-	-	10,176,750	15,964,318	(12,024,752)
Lasalle Park	640,829	-	-	399,056	1,039,885	(440,350)
Culture & Recreation Misc Capital Improvements	-	-	54,990	2,611,568	3,456,615	(2,525,406)
TOTAL CAPITAL PROJECTS	2,422,423	-	331,981	30,731,999	97,990,984	(59,703,780)
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 2,422,423	\$ 22,176,776	\$ 23,050,800	\$ 34,905,934	\$ 432,326,103	\$ (6,042,349)
						(Continued)

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Other Financing Sources (Uses)				
	Issuance of Bonds	Bond Premium	Transfer In	Transfer Out	Total
SPECIAL REVENUE:					
Ambulance District #2	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Services	-	-	-	(1,200,000)	(1,200,000)
Emergency Communications District	-	-	-	-	-
Security Enhancement Districts	-	-	-	-	-
24th Judicial District Court Commissioners	-	-	689,983	-	689,983
Fire District #3	-	-	-	(74,400)	(74,400)
Fire District #4	-	-	-	-	-
Fire District #5	-	-	-	-	-
Fire District #6	-	-	-	-	-
Fire District #7	-	-	-	(235,800)	(235,800)
Fire District #8	-	-	-	(122,406)	(122,406)
Fire District #9	-	-	-	-	-
Criminal Justice	-	-	-	(4,458,440)	(4,458,440)
Inspector General	-	-	-	-	-
Off Duty Witness Fees	-	-	-	(2,983)	(2,983)
Streets Department	-	-	512,829	(10,600,000)	(10,087,171)
Comprehensive Zoning Overlay	-	-	-	(229,600)	(229,600)
Consolidated Road Lighting District	-	-	146,980	-	146,980
Road Lighting District #7	-	-	-	-	-
Consolidated Garbage District #1	-	-	700,000	(400,000)	300,000
Consolidated Drainage District #2	-	-	-	(1,600,000)	(1,600,000)
Transit Operations	-	-	13,563,306	(2,500,749)	11,062,557
Transit - Mobility Impaired	-	-	-	(759,824)	(759,824)
Animal Shelter	-	-	6,000	(1,844,005)	(1,838,005)
Mosquito Control	-	-	8,000	-	8,000
Health Unit	-	-	-	(53,512)	(53,512)
Human Services Authority	-	-	-	-	-
Senior Services	-	-	-	(471,579)	(471,579)
Public Education & Government Programming	-	-	-	-	-
BP Settlement Fund	-	-	10,000	(20,414)	(10,414)
Consolidated Jefferson Recreation and Community Center and Playground District	-	-	604,263	(2,000,000)	(1,395,737)
Alario Center	-	-	45,000	-	45,000
Playground District #16	-	-	-	-	-
West Jefferson Park and Community Center and Playground District	-	-	-	(724,279)	(724,279)
Lafreniere Park Recreation District	-	-	24,842	-	24,842
Library	-	-	2,800	(5,559,581)	(5,556,781)
LaSalle Park	-	-	-	-	-
Culture and Parks	-	-	-	(1,733,365)	(1,733,365)
Off Track Betting	-	-	26,000	(489,995)	(463,995)
Video Poker	-	-	5,968	(2,064,072)	(2,058,104)
Tourism	-	-	30,225	(1,163,271)	(1,133,046)
Riverboat Gaming	-	-	3,109	(2,746,558)	(2,743,449)
Economic Development	-	-	-	(837,607)	(837,607)
Terrytown Redevelopment	-	-	-	-	-
Metairie CBD District	-	-	-	-	-
Opioid Settlement Fund	-	-	-	-	-
Churchill Economic Development District	-	-	-	-	-
Jefferson Hwy Economic Development District	-	-	-	-	-
Hospital District 2	-	-	9,665	(2,500,000)	(2,490,335)
TOTAL SPECIAL REVENUE	\$ -	\$ -	\$ 16,388,970	\$ (44,392,440)	\$ (28,003,470)

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Net Change in Fund Balances	Fund Balance	
		Beginning of Year	End of Year
SPECIAL REVENUE:			
Ambulance District #2	\$ (94,375)	\$ 189,965	\$ 95,590
Juvenile Services	1,953,336	9,246,837	11,200,173
Emergency Communications District	17,319	63,165	80,484
Security Enhancement Districts	9,713	8,014	17,727
24th Judicial District Court Commissioners	(17,487)	287,761	270,274
Fire District #3	(202,976)	3,378,311	3,175,335
Fire District #4	(101,009)	333,701	232,692
Fire District #5	212,427	4,488,969	4,701,396
Fire District #6	1,067,447	15,827,165	16,894,612
Fire District #7	671,788	2,222,854	2,894,642
Fire District #8	663,012	2,536,342	3,199,354
Fire District #9	95,129	222,531	317,660
Criminal Justice	267,845	31,160	299,005
Inspector General	206,989	1,346,954	1,553,943
Off Duty Witness Fees	287,684	3,608,754	3,896,438
Streets Department	(1,472,287)	35,986,897	34,514,610
Comprehensive Zoning Overlay	63,191	1,392,941	1,456,132
Consolidated Road Lighting District	4,107,279	(946,068)	3,161,211
Road Lighting District #7	239,705	1,839,611	2,079,316
Consolidated Garbage District #1	4,015,229	8,422,403	12,437,632
Consolidated Drainage District #2	7,860,137	24,830,330	32,690,467
Transit Operations	5,284,268	19,324,137	24,608,405
Transit - Mobility Impaired	100,038	8,584,740	8,684,778
Animal Shelter	872,160	5,339,384	6,211,544
Mosquito Control	634,422	3,489,877	4,124,299
Health Unit	310,504	764,109	1,074,613
Human Services Authority	267,841	680,890	948,731
Senior Services	(230,641)	1,445,159	1,214,518
Public Education & Government Programming	36,661	3,811,490	3,848,151
BP Settlement Fund	(119,017)	2,079,692	1,960,675
Consolidated Jefferson Recreation and Community Center and Playground District	2,620,410	14,205,498	16,825,908
Alario Center	(203,052)	1,067,476	864,424
Playground District #16	55,566	585,067	640,633
West Jefferson Park and Community Center and Playground District	(52,315)	916,746	864,431
Lafreniere Park Recreation District	(1,394)	1,362,625	1,361,231
Library	(2,524,036)	12,712,234	10,188,198
LaSalle Park	236,845	1,676,483	1,913,328
Culture and Parks	637,627	1,397,022	2,034,649
Off Track Betting	(254,985)	651,048	396,063
Video Poker	(1,285,914)	3,627,274	2,341,360
Tourism	(648,578)	2,586,494	1,937,916
Riverboat Gaming	(1,762,309)	4,087,239	2,324,930
Economic Development	(77,793)	2,284,098	2,206,305
Terrytown Redevelopment	(676,934)	3,593,435	2,916,501
Metairie CBD District	75,348	204,806	280,154
Opioid Settlement Fund	5,529,789	-	5,529,789
Churchill Economic Development District	106,718	266,624	373,342
Jefferson Hwy Economic Development District	677,000	1,864,247	2,541,247
Hospital District 2	(3,935,244)	18,601,254	14,666,010
TOTAL SPECIAL REVENUE	\$ 25,523,081	\$232,527,745	\$ 258,050,826

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Other Financing Sources (Uses)				
	Issuance of Bonds	Bond Premium	Transfer In	Transfer Out	Total
DEBT SERVICE:					
Special Sales Tax Revenue Bonds	\$ -	\$ -	\$ -	\$ (1,299,130)	\$ (1,299,130)
Hotel Occupancy Tax Bonds	-	-	-	-	-
Public Improvement Revenue Bonds	-	-	-	-	-
Certificates of Indebtedness	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-
Loan Programs	-	-	3,708,732	-	3,708,732
TOTAL DEBT SERVICE	-	-	3,708,732	(1,299,130)	2,409,602
CAPITAL PROJECTS:					
Courthouse Complex	-	-	4,299,216	(785,968)	3,513,248
General Government Misc Capital Improvements	12,065,000	216,332	8,411,962	(101,000)	20,592,294
Fire Capital Improvements	-	-	2,908,206	(1,034,764)	1,873,442
Public Safety Misc Capital Improvements	-	-	2,665,982	(500,000)	2,165,982
Roads and Streets Capital Improvements	-	-	97,012,414	(7,312,550)	89,699,864
Sewer Capital Improvements	-	-	89,329,503	-	89,329,503
Environmental & Landfill Improvements	-	-	1,510,593	(4,127,480)	(2,616,887)
Playground & Library Improvements	-	-	24,954,772	(188,109)	24,766,663
Lasalle Park	-	-	2,931,500	(589,500)	2,342,000
Culture & Recreation Misc Capital Improvements	1,400,000	-	3,000,150	-	4,400,150
TOTAL CAPITAL PROJECTS	13,465,000	216,332	237,024,298	(14,639,371)	236,066,259
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 13,465,000	\$ 216,332	\$ 257,122,000	\$ (60,330,941)	\$ 210,472,391

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

		Fund Balance	
Fund	Net Change in Fund Balances	Beginning of Year	End of Year
DEBT SERVICE:			
Special Sales Tax Revenue Bonds	\$ 2,101,978	\$ 29,718,044	\$ 31,820,022
Hotel Occupancy Tax Bonds	190,365	1,355,019	1,545,384
Public Improvement Revenue Bonds	190,943	915,956	1,106,899
Certificates of Indebtedness	-	-	-
General Obligation Bonds	-	-	-
Loan Programs	61,196	5,927,775	5,988,971
TOTAL DEBT SERVICE	2,544,482	37,916,794	40,461,276
CAPITAL PROJECTS:			
Courthouse Complex	(3,246,491)	9,954,092	6,707,601
General Government Misc Capital Improvements	18,528,163	15,511,325	34,039,488
Fire Capital Improvements	651,698	25,061,448	25,713,146
Public Safety Misc Capital Improvements	1,040,808	10,560,729	11,601,537
Roads and Streets Capital Improvements	73,382,875	45,003,192	118,386,067
Sewer Capital Improvements	74,864,462	40,277,821	115,142,283
Environmental & Landfill Improvements	(5,377,341)	14,561,601	9,184,260
Playground & Library Improvements	12,741,911	74,733,916	87,475,827
Lasalle Park	1,901,650	6,213,414	8,115,064
Culture & Recreation Misc Capital Improvements	1,874,744	8,966,664	10,841,408
TOTAL CAPITAL PROJECTS	176,362,479	250,844,202	427,206,681
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 204,430,042	\$ 521,288,741	\$ 725,718,783

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, 2023**

Ambulance District #2				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 314,800	\$ 510,800	\$ 510,344	\$ (456)
Investment earnings	4,500	9,500	10,419	919
TOTAL REVENUES	319,300	520,300	520,763	463
Expenditures				
Current	464,632	660,452	599,753	60,699
TOTAL EXPENDITURES	464,632	660,452	599,753	60,699
Excess (deficiency) of revenues over (under) expenditures	(145,332)	(140,152)	(78,990)	61,162
NET CHANGE IN FUND BALANCES	(145,332)	(140,152)	(78,990)	61,162
Fund balance Beginning of year, as restated	203,486	218,708	222,753	4,045
END OF YEAR	<u>\$ 58,154</u>	<u>\$ 78,556</u>	<u>\$ 143,763</u>	<u>\$ 65,207</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Juvenile Services				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 13,320,817	\$ 14,025,617	\$ 14,126,018	\$ 100,401
Intergovernmental	507,001	667,698	611,601	(56,097)
Charges for services	30,000	30,000	41,695	11,695
Fines and forfeitures	10,000	10,000	186	(9,814)
Investment earnings	180,000	361,000	446,073	85,073
Miscellaneous	500	500	-	(500)
TOTAL REVENUES	<u>14,048,318</u>	<u>15,094,815</u>	<u>15,225,573</u>	<u>130,758</u>
Expenditures				
Current	15,606,979	15,529,144	12,167,275	3,361,869
Capital outlay	71,800	53,027	28,286	24,741
TOTAL EXPENDITURES	<u>15,678,779</u>	<u>15,582,171</u>	<u>12,195,561</u>	<u>3,386,610</u>
Excess (deficiency) of revenues over (under) expenditures	(1,630,461)	(487,356)	3,030,012	3,517,368
Other financing sources (uses)				
Transfers out	(1,200,000)	(1,200,000)	(1,200,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,830,461)	(1,687,356)	1,830,012	3,517,368
Fund balance Beginning of year, as restated	6,216,722	6,722,176	9,944,741	3,222,565
END OF YEAR	<u>\$ 3,386,261</u>	<u>\$ 5,034,820</u>	<u>\$ 11,774,753</u>	<u>\$ 6,739,933</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Emergency Communications District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 7,690,000	\$ 7,690,000	\$ 7,556,111	\$ (133,889)
Investment earnings	3,500	11,500	14,737	3,237
TOTAL REVENUES	7,693.5	7,701.5	7,570.848	(130.652)
Expenditures				
Current	7,693,500	7,693,500	7,556,111	137,389
TOTAL EXPENDITURES	7,693,500	7,693,500	7,556,111	137,389
Excess (deficiency) of revenues over (under) expenditures	-	8,000	14,737	6,737
NET CHANGE IN FUND BALANCES	-	8,000	14,737	6,737
Fund balance Beginning of year, as restated	64,020	64,020	67,252	3,232
END OF YEAR	\$ 64,020	\$ 72,020	\$ 81,989	\$ 9,969

(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)
YEAR ENDED DECEMBER 31, 2023

Security Enhancement Districts				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 946,427	\$ 627,757	\$ 631,023	\$ 3,266
Investment earnings	3,800	7,250	7,450	200
TOTAL REVENUES	950,227	635,007	638,473	3,466
Expenditures				
Current	948,502	629,482	629,482	-
TOTAL EXPENDITURES	948,502	629,482	629,482	-
Excess (deficiency) of revenues over (under) expenditures	1,725	5,525	8,991	3,466
NET CHANGE IN FUND BALANCES	1,725	5,525	8,991	3,466
Fund balance Beginning of year, as restated	(123)	9,477	9,418	(59)
END OF YEAR	<u>\$ 1,602</u>	<u>\$ 15,002</u>	<u>\$ 18,409</u>	<u>\$ 3,407</u>

(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)
YEAR ENDED DECEMBER 31, 2023

24th Judicial District Court Commissioners				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Fines and forfeitures	\$ 1,180,300	\$ 889,300	\$ 942,739	\$ 53,439
Investment earnings	2,000	6,000	6,238.23	238
Miscellaneous	150	150	-	(150)
TOTAL REVENUES	1,182,450	895,450	948,977	53,527
Expenditures				
Current	1,577,027	1,697,018	1,664,238	32,780
TOTAL EXPENDITURES	1,577,027	1,697,018	1,664,238	32,780
Excess (deficiency) of revenues over (under) expenditures	(394,577)	(801,568)	(715,261)	86,307
Other financing sources (uses)				
Transfers in	278,983	689,983	689,983	-
TOTAL OTHER FINANCING SOURCES (USES)	278,983	689,983	689,983	-
NET CHANGE IN FUND BALANCES	(115,594)	(111,585)	(25,278)	86,307
Fund balance Beginning of year, as restated	332,108	335,308	363,625	28,317
END OF YEAR	\$ 216,514	\$ 223,723	\$ 338,347	\$ 114,624

(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)
YEAR ENDED DECEMBER 31, 2023

Fire District #3				
	Budgeted Amounts		Actual on Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 3,656,612	\$ 3,772,712	\$ 3,785,195	\$ 12,483
Intergovernmental	325,870	378,834	333,793	(45,041)
Charges for services	411,232	411,232	439,711	28,479
Investment earnings	60,000	120,000	133,016	13,016
Miscellaneous	-	-	2,354	2,354
TOTAL REVENUES	4,453,714	4,682,778	4,694,069	11,291
Expenditures				
Current	4,070,150	5,229,344	5,112,481	116,863
TOTAL EXPENDITURES	4,070,150	5,229,344	5,112,481	116,863
Excess (deficiency) of revenue over (under) expenditures	383,564	(546,566)	(418,412)	128,154
Other financing sources (uses)				
Transfers out	(74,400)	(74,400)	(74,400)	-
TOTAL OTHER FINANCING SOURCES (USES)	(74,400)	(74,400)	(74,400)	-
NET CHANGE IN FUND BALANCES	309,164	(620,966)	(492,812)	128,154
Fund balance Beginning of year, as restated	3,784,267	3,442,235	3,726,871	284,636
END OF YEAR	\$ 4,093,431	\$ 2,821,269	\$ 3,234,059	\$ 412,790

(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)
YEAR ENDED DECEMBER 31, 2023

Fire District #4				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 574,100	\$ 574,100	\$ 573,896	\$ (204)
Intergovernmental	26,999	146,999	142,874	(4,125)
Investment earnings	8,500	13,500	14,259	759
TOTAL REVENUES	609,599	734,599	731,029	(3,570)
Expenditures				
Current	725,891	845,891	841,766	4,125
TOTAL EXPENDITURES	725,891	845,891	841,766	4,125
Excess (deficiency) of revenues over (under) expenditures	(116,292)	(111,292)	(110,737)	555
NET CHANGE IN FUND BALANCES	(116,292)	(111,292)	(110,737)	555
Fund balance Beginning of year, as restated	577,148	340,940	347,487	6,547
END OF YEAR	<u>\$ 460,856</u>	<u>\$ 229,648</u>	<u>\$ 236,750</u>	<u>\$ 7,102</u>
(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)
YEAR ENDED DECEMBER 31, 2023

Fire District #5				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 3,680,700	\$ 3,778,800	\$ 3,791,717	\$ 12,917
Intergovernmental	224,979	225,144	194,968	(30,176)
Investment earnings	75,000	140,000	169,029	29,029
TOTAL REVENUES	3,980,679	4,143,944	4,155,714	11,770
Expenditures				
Current	3,970,825	4,070,825	4,040,674	30,151
TOTAL EXPENDITURES	3,970,825	4,070,825	4,040,674	30,151
Excess (deficiency) of revenues over (under) expenditures	9,854	73,119	115,040	41,921
NET CHANGE IN FUND BALANCES	9,854	73,119	115,040	41,921
Fund balance Beginning of year, as restated	4,776,182	4,707,102	4,661,861	(45,241)
END OF YEAR	<u>\$ 4,786,036</u>	<u>\$ 4,780,221</u>	<u>\$ 4,776,901</u>	<u>\$ (3,320)</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Fire District #6				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 5,072,700	\$ 5,278,800	\$ 5,292,937	\$ 14,137
Intergovernmental	212,483	212,627	182,249	(30,378)
Investment earnings	200,000	400,000	524,063	124,063
Miscellaneous	8,779	8,779	9,417	638
TOTAL REVENUES	5,493,962	5,900,206	6,008,666	108,460
Expenditures				
Current	3,957,666	4,899,835	4,869,439	30,396
TOTAL EXPENDITURES	3,957,666	4,899,835	4,869,439	30,396
Excess (deficiency) of revenues over (under) expenditures	1,536,296	1,000,371	1,139,227	138,856
NET CHANGE IN FUND BALANCES	1,536,296	1,000,371	1,139,227	138,856
Fund balance Beginning of year, as restated	16,426,229	16,432,369	16,416,573	(15,796)
END OF YEAR	<u>\$ 17,962,525</u>	<u>\$ 17,432,740</u>	<u>\$ 17,555,800</u>	<u>\$ 123,060</u>
(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)
YEAR ENDED DECEMBER 31, 2023

Fire District #7				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 4,862,835	\$ 5,352,835	\$ 5,365,137	\$ 12,302
Intergovernmental	176,983	177,355	153,306	(24,049)
Charges for services	374,367	374,367	389,249	14,882
Investment earnings	38,000	108,000	125,918	17,918
Miscellaneous	-	-	16,127	16,127
TOTAL REVENUES	5,452,185	6,012,557	6,049,737	37,180
Expenditures				
Current	4,456,042	5,206,042	5,181,980	24,062
TOTAL EXPENDITURES	4,456,042	5,206,042	5,181,980	24,062
Excess (deficiency) of revenues over (under) expenditures	996,143	806,515	867,757	61,242
Other financing sources (uses)				
Transfers out	(265,800)	(235,800)	(235,800)	-
TOTAL OTHER FINANCING SOURCES (USES)	(265,800)	(235,800)	(235,800)	-
NET CHANGE IN FUND BALANCES	730,343	570,715	631,957	61,242
Fund balance Beginning of year, as restated	1,850,372	2,254,666	2,309,674	55,008
END OF YEAR	<u>\$ 2,580,715</u>	<u>\$ 2,825,381</u>	<u>\$ 2,941,631</u>	<u>\$ 116,250</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Fire District #8				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 8,123,950	\$ 8,411,050	\$ 8,420,814	\$ 9,764
Intergovernmental	370,053	377,568	332,000	(45,568)
Investment earnings	80,000	158,000	170,786	12,786
Miscellaneous	-	-	26,251	26,251
TOTAL REVENUES	8,574,003	8,946,618	8,949,851	3,233
Expenditures				
Current	8,260,858	8,359,858	8,215,277	144,581
TOTAL EXPENDITURES	8,260,858	8,359,858	8,215,277	144,581
Excess (deficiency) of revenues over (under) expenditures	313,145	586,760	734,574	147,814
Other financing sources (uses)				
Transfers out	-	(122,406)	(122,406)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(122,406)	(122,406)	-
NET CHANGE IN FUND BALANCES	313,145	464,354	612,168	147,814
Fund balance Beginning of year, as restated	3,868,011	2,520,854	2,641,953	121,099
END OF YEAR	<u>\$ 4,181,156</u>	<u>\$ 2,985,208</u>	<u>\$ 3,254,121</u>	<u>\$ 268,913</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Fire District #9				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 607,714	\$ 987,714	\$ 986,316	\$ (1,398)
Intergovernmental	17,365	17,365	14,729	(2,636)
Investment earnings	3,500	13,500	17,826	4,326
Miscellaneous	-	-	16,700	16,700
TOTAL REVENUES	628,579	1,018,579	1,035,571	16,992
Expenditures				
Current	671,859	1,043,053	971,226	71,827
TOTAL EXPENDITURES	671,859	1,043,053	971,226	71,827
Excess (deficiency) of revenues over (under) expenditures	(43,280)	(24,474)	64,345	88,819
NET CHANGE IN FUND BALANCES	(43,280)	(24,474)	64,345	88,819
Fund balance Beginning of year, as restated	235,108	225,003	259,541	34,538
END OF YEAR	\$ 191,828	\$ 200,529	\$ 323,886	\$ 123,357

(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)
YEAR ENDED DECEMBER 31, 2023

	Criminal Justice			
	Budgeted Amounts		Actual On	Variance With
	Original	Final	Budgetary Basis	Final Budget Positive/ (Negative)
Revenues				
Taxes	\$ 4,595,107	\$ 4,801,207	\$ 4,828,576	\$ 27,369
Investment earnings	3,500	8,500	9,700	1,200
TOTAL REVENUES	4,598,607	4,809,707	4,838,276	28,569
Expenditures				
Current	109,211	109,211	108,680	531
TOTAL EXPENDITURES	109,211	109,211	108,680	531
Excess (deficiency) of revenues over (under) expenditures	4,489,396	4,700,496	4,729,596	29,100
Other financing sources (uses)				
Transfers out	(4,458,440)	(4,458,440)	(4,458,440)	-
TOTAL OTHER FINANCING SOURCES (USES)	(4,458,440)	(4,458,440)	(4,458,440)	-
NET CHANGE IN FUND BALANCES	30,956	242,056	271,156	29,100
Fund balance Beginning of year, as restated	56,336	29,804	32,495	2,691
END OF YEAR	\$ 87,292	\$ 271,860	\$ 303,651	\$ 31,791

(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)
YEAR ENDED DECEMBER 31, 2023

	Inspector General			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,468,760	\$ 1,538,960	\$ 1,548,770	\$ 9,810
Intergovernmental	-	57	57	-
Investment earnings	22,000	47,000	59,478	12,478
TOTAL REVENUES	1,490,760	1,586,017	1,608,305	22,288
Expenditures				
Current	1,480,232	1,540,014	1,407,329	132,685
Capital outlay	14,500	15,500	15,796	(296)
TOTAL EXPENDITURES	1,494,732	1,555,514	1,423,125	132,389
Excess (deficiency) of revenues over (under) expenditures	(3,972)	30,503	185,180	154,677
NET CHANGE IN FUND BALANCES	(3,972)	30,503	185,180	154,677
Fund balance Beginning of year, as restated	1,171,494	1,155,744	1,435,494	279,750
END OF YEAR	\$ 1,167,522	\$ 1,186,247	\$ 1,620,674	\$ 434,427

(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)
YEAR ENDED DECEMBER 31, 2023

	Off Duty Witness Fees			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Fines and forfeitures	\$ 310,300	\$ 290,300	\$ 296,428	\$ 6,128
Investment earnings	40,000	75,000	102,856	27,856
TOTAL REVENUES	350,300	365,300	399,284	33,984
Expenditures				
Current	259,382	259,382	181,099	78,283
TOTAL EXPENDITURES	259,382	259,382	181,099	78,283
Excess (deficiency) of revenues over (under) expenditures	90,918	105,918	218,185	112,267
Other financing sources (uses)				
Transfers out	(2,983)	(2,983)	(2,983)	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,983)	(2,983)	(2,983)	-
NET CHANGE IN FUND BALANCES	87,935	102,935	215,202	112,267
Fund balance Beginning of year, as restated	3,653,973	3,633,973	3,741,738	107,765
END OF YEAR	<u>\$ 3,741,908</u>	<u>\$ 3,736,908</u>	<u>\$ 3,956,940</u>	<u>\$ 220,032</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Streets Department				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 43,626,577	\$ 43,626,577	\$ 45,090,975	\$ 1,464,398
Licenses and permits	502,900	514,900	508,331	(6,569)
Intergovernmental	1,458,090	2,737,575	4,568,604	1,831,029
Charges for services	40,000	40,000	97,931	57,931
Investment earnings	210,000	560,000	750,558	190,558
Miscellaneous	191,000	458,750	1,130,587	671,837
TOTAL REVENUES	<u>46,028,567</u>	<u>47,937,802</u>	<u>52,146,986</u>	<u>4,209,184</u>
Expenditures				
Current	43,612,160	48,163,078	42,695,663	5,467,415
Capital outlay	2,228,000	2,085,147	1,725,909	359,238
TOTAL EXPENDITURES	<u>45,840,160</u>	<u>50,248,225</u>	<u>44,421,572</u>	<u>5,826,653</u>
Excess (deficiency) of revenues over (under) expenditures	188,407	(2,310,423)	7,725,414	10,035,837
Other financing sources (uses)				
Transfers in	400,000	512,829	512,829	-
Transfers out	(8,700,000)	(10,600,000)	(10,600,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,300,000)</u>	<u>(10,087,171)</u>	<u>(10,087,171)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(8,111,593)	(12,397,594)	(2,361,757)	10,035,837
Fund balance Beginning of year, as restated	22,777,986	22,195,886	39,547,542	17,351,656
END OF YEAR	<u>\$ 14,666,393</u>	<u>\$ 9,798,292</u>	<u>\$ 37,185,785</u>	<u>\$ 27,387,493</u>

(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)
YEAR ENDED DECEMBER 31, 2023

	Comprehensive Zoning Overlay			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Investment earnings	\$ 18,000	\$ 36,000	\$ 46,550	\$ 10,550
Miscellaneous	656,500	736,500	745,625	9,125
TOTAL REVENUES	674,500	772,500	792,175	19,675
Expenditures				
Current	590,465	589,454	526,140	63,314
TOTAL EXPENDITURES	590,465	589,454	526,140	63,314
Excess (deficiency) of revenues over (under) expenditures	84,035	183,046	266,035	82,989
Other financing sources (uses)				
Transfers out	(229,600)	(229,600)	(229,600)	-
TOTAL OTHER FINANCING SOURCES (USES)	(229,600)	(229,600)	(229,600)	-
NET CHANGE IN FUND BALANCES	(145,565)	(46,554)	36,435	82,989
Fund balance Beginning of year, as restated	1,113,367	1,222,760	1,444,100	221,340
END OF YEAR	<u>\$ 967,802</u>	<u>\$ 1,176,206</u>	<u>\$ 1,480,535</u>	<u>\$ 304,329</u>
				(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)
YEAR ENDED DECEMBER 31, 2023

Consolidated Road Lighting District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 8,319,743	\$ 8,736,203	\$ 8,735,271	\$ (932)
Intergovernmental	188,328	659,671	659,021	(650)
Investment earnings	26,500	271,500	271,074	(426)
Miscellaneous	5,000	160,077	160,077	-
TOTAL REVENUES	8,539,571	9,827,451	9,825,443	(2,008)
Expenditures				
Current	9,241,601	9,834,593	9,754,027	80,566
Debt Service				
Principal	524,000	524,000	524,000	-
Interest	77,150	77,150	77,150	-
Capital outlay	2,500	41,043	41,042	1
TOTAL EXPENDITURES	9,845,251	10,476,786	10,396,219	80,567
Excess (deficiency) of revenues over (under) expenditures	(1,305,680)	(649,335)	(570,776)	78,559
Other financing sources (uses)				
Transfers in	-	146,980	146,980	-
TOTAL OTHER FINANCING SOURCES (USES)	-	146,980	146,980	-
NET CHANGE IN FUND BALANCES	(1,305,680)	(502,355)	(423,796)	78,559
Fund balance Beginning of year, as restated	2,718,348	2,878,322	3,678,490	800,168
END OF YEAR	\$ 1,412,668	\$ 2,375,967	\$ 3,254,694	\$ 878,727

(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)
YEAR ENDED DECEMBER 31, 2023

Road Lighting District #7				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 159,100	\$ 255,100	\$ 255,250	\$ 150
Intergovernmental	1,359	1,359	1,095	(264)
Investment earnings	20,000	42,000	57,074	15,074
TOTAL REVENUES	180,459	298,459	313,419	14,960
Expenditures				
Current	183,318	183,318	109,132	74,186
TOTAL EXPENDITURES	183,318	183,318	109,132	74,186
Excess (deficiency) of revenues over (under) expenditures	(2,859)	115,141	204,287	89,146
NET CHANGE IN FUND BALANCES	(2,859)	115,141	204,287	89,146
Fund balance Beginning of year, as restated	1,913,856	1,813,865	1,907,442	93,577
END OF YEAR	<u>\$ 1,910,997</u>	<u>\$ 1,929,006</u>	<u>\$ 2,111,729</u>	<u>\$ 182,723</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Consolidated Garbage District #1				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 11,079,828	\$ 12,352,428	\$ 12,423,410	\$ 70,982
Intergovernmental	205,872	218,226	218,226	-
Charges for services	25,654,203	25,443,203	27,298,432	1,855,229
Investment earnings	130,000	280,000	380,810	100,810
Miscellaneous	1,215,000	715,000	870,801	155,801
TOTAL REVENUES	<u>38,284,903</u>	<u>39,008,857</u>	<u>41,191,679</u>	<u>2,182,822</u>
Expenditures				
Current	40,249,739	40,460,876	38,462,228	1,998,648
Capital outlay	9,600	13,600	8,627	4,973
TOTAL EXPENDITURES	<u>40,259,339</u>	<u>40,474,476</u>	<u>38,470,855</u>	<u>2,003,621</u>
Excess (deficiency) of revenues over (under) expenditures	(1,974,436)	(1,465,619)	2,720,824	4,186,443
Other financing sources (uses)				
Transfers in	-	700,000	700,000	-
Transfers out	(400,000)	(400,000)	(400,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(400,000)</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,374,436)	(1,165,619)	3,020,824	4,186,443
Fund balance Beginning of year, as restated	7,686,143	7,922,577	11,394,529	3,471,952
END OF YEAR	<u>\$ 5,311,707</u>	<u>\$ 6,756,958</u>	<u>\$ 14,415,353</u>	<u>\$ 7,658,395</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Consolidated Drainage District #2				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 38,914,034	\$ 39,633,134	\$ 40,639,935	\$ 1,006,801
Intergovernmental	587,499	1,100,640	3,729,511	2,628,871
Investment earnings	325,000	650,000	868,556	218,556
Miscellaneous	75,564	75,564	127,861	52,297
TOTAL REVENUES	<u>39,902,097</u>	<u>41,459,338</u>	<u>45,365,863</u>	<u>3,906,525</u>
Expenditures				
Current	44,479,054	44,104,044	36,744,854	7,359,190
Debt Service				
Principal	211,804	211,804	211,804	-
Interest	8,472	8,472	8,472	-
Capital outlay	-	3,000	2,750	250
TOTAL EXPENDITURES	<u>44,699,330</u>	<u>44,327,320</u>	<u>36,967,880</u>	<u>7,359,440</u>
Excess (deficiency) of revenues over (under) expenditures	(4,797,233)	(2,867,982)	8,397,983	11,265,965
Other financing sources (uses)				
Transfers out	-	(1,600,000)	(1,600,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(1,600,000)</u>	<u>(1,600,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(4,797,233)	(4,467,982)	6,797,983	11,265,965
Fund balance Beginning of year, as restated	19,283,926	10,990,760	26,742,173	15,751,413
END OF YEAR	<u>\$ 14,486,693</u>	<u>\$ 6,522,778</u>	<u>\$ 33,540,156</u>	<u>\$ 27,017,378</u>

(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)
YEAR ENDED DECEMBER 31, 2023

	Transit Operations			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 7,404,442	\$ 7,782,442	\$ 7,830,919	\$ 48,477
Intergovernmental	495,000	495,149	490,310	(4,839)
Charges for services	2,069,000	2,155,708	2,345,619	189,911
Investment earnings	300,000	580,000	743,876	163,876
Miscellaneous	-	367	3,574	3,207
TOTAL REVENUES	10,268,442	11,013,666	11,414,298	400,632
Expenditures				
Current	18,599,303	21,908,791	19,361,239	2,547,552
TOTAL EXPENDITURES	18,599,303	21,908,791	19,361,239	2,547,552
Excess (deficiency) of revenues over (under) expenditures	(8,330,861)	(10,895,125)	(7,946,941)	2,948,184
Other financing sources (uses)				
Transfers in	5,800,000	11,832,925	13,563,306	1,730,381
Transfers out	(2,500,000)	(2,601,708)	(2,500,749)	100,959
TOTAL OTHER FINANCING SOURCES (USES)	3,300,000	9,231,217	11,062,557	1,831,340
NET CHANGE IN FUND BALANCES	(5,030,861)	(1,663,908)	3,115,616	4,779,524
Fund balance Beginning of year, as restated	17,534,394	18,860,784	23,211,325	4,350,541
END OF YEAR	<u>\$ 12,503,533</u>	<u>\$ 17,196,876</u>	<u>\$ 26,326,941</u>	<u>\$ 9,130,065</u>

(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)
YEAR ENDED DECEMBER 31, 2023**

Transit - Mobility Impaired				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 3,704,007	\$ 3,904,007	\$ 3,915,458	\$ 11,451
Charges for services	140,000	140,000	137,682	(2,318)
Investment earnings	152,000	247,000	300,553	53,553
TOTAL REVENUES	3,996,007	4,291,007	4,353,693	62,686
Expenditures				
Current	4,199,853	4,329,566	4,021,351	308,215
TOTAL EXPENDITURES	4,199,853	4,329,566	4,021,351	308,215
Excess (deficiency) of revenues over (under) expenditures	(203,846)	(38,559)	332,342	370,901
Other financing sources (uses)				
Transfers in	800,000	-	-	-
Transfers out	(624,456)	(1,324,280)	(759,824)	564,456
TOTAL OTHER FINANCING SOURCES (USES)	175,544	(1,324,280)	(759,824)	564,456
NET CHANGE IN FUND BALANCES	(28,302)	(1,362,839)	(427,482)	935,357
Fund balance Beginning of year, as restated	9,833,215	8,071,223	9,572,283	1,501,060
END OF YEAR	<u>\$ 9,804,913</u>	<u>\$ 6,708,384</u>	<u>\$ 9,144,801</u>	<u>\$ 2,436,417</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Animal Shelter				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 5,524,927	\$ 5,801,827	\$ 5,837,402	\$ 35,575
Intergovernmental	149,325	410,877	418,799	7,922
Charges for services	409,000	400,307	441,670	41,363
Fines and forfeitures	19,500	22,193	31,547	9,354
Investment earnings	85,000	185,000	227,113	42,113
Miscellaneous	45,558	45,558	48,908	3,350
TOTAL REVENUES	<u>6,233,310</u>	<u>6,865,762</u>	<u>7,005,439</u>	<u>139,677</u>
Expenditures				
Current	4,871,476	4,833,288	4,345,793	487,495
Capital outlay	-	67,548	62,597	4,951
TOTAL EXPENDITURES	<u>4,871,476</u>	<u>4,900,836</u>	<u>4,408,390</u>	<u>492,446</u>
Excess (deficiency) of revenues over (under) expenditures	1,361,834	1,964,926	2,597,049	632,123
Other financing sources (uses)				
Transfers in	-	6,000	6,000	-
Transfers out	(950,370)	(1,844,005)	(1,844,005)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(950,370)</u>	<u>(1,838,005)</u>	<u>(1,838,005)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	411,464	126,921	759,044	632,123
Fund balance Beginning of year, as restated	4,449,145	4,378,252	5,632,162	1,253,910
END OF YEAR	<u>\$ 4,860,609</u>	<u>\$ 4,505,173</u>	<u>\$ 6,391,206</u>	<u>\$ 1,886,033</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Mosquito Control				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 280,000	\$ 280,000	\$ 301,078	\$ 21,078
Charges for services	4,869,866	4,869,866	5,121,317	251,451
Investment earnings	32,000	67,000	96,027	29,027
TOTAL REVENUES	<u>5,181,866</u>	<u>5,216,866</u>	<u>5,518,422</u>	<u>301,556</u>
Expenditures				
Current	5,027,506	4,730,414	4,646,458	83,956
TOTAL EXPENDITURES	<u>5,027,506</u>	<u>4,730,414</u>	<u>4,646,458</u>	<u>83,956</u>
Excess (deficiency) of revenues over (under) expenditures	154,360	486,452	871,964	385,512
Other financing sources (uses)				
Transfers in	-	8,000	8,000	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	154,360	494,452	879,964	385,512
Fund balance Beginning of year, as restated	3,293,342	3,419,438	3,922,129	502,691
END OF YEAR	<u>\$ 3,447,702</u>	<u>\$ 3,913,890</u>	<u>\$ 4,802,093</u>	<u>\$ 888,203</u>
(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)
YEAR ENDED DECEMBER 31, 2023

	Health Unit			
	Budgeted Amounts		Actual On	Variance With
	Original	Final	Budgetary Basis	Final Budget Positive/ (Negative)
Revenues				
Taxes	\$ 860,403	\$ 906,903	\$ 912,089	\$ 5,186
Intergovernmental	23,334	40,907	40,907	-
Investment earnings	12,500	27,500	36,260	8,760
Miscellaneous	45,310	45,310	45,310	-
TOTAL REVENUES	941,547	1,020,620	1,034,566	13,946
Expenditures				
Current	773,188	764,580	674,085	90,495
Capital outlay	1,066	5,286	5,264	22
TOTAL EXPENDITURES	774,254	769,866	679,349	90,517
Excess (deficiency) of revenues over (under) expenditures	167,293	250,754	355,217	104,463
Other financing sources (uses)				
Transfers out	(53,512)	(53,512)	(53,512)	-
TOTAL OTHER FINANCING SOURCES (USES)	(53,512)	(53,512)	(53,512)	-
NET CHANGE IN FUND BALANCES	113,781	197,242	301,705	104,463
Fund balance Beginning of year, as restated	655,338	781,576	796,785	15,209
END OF YEAR	<u>\$ 769,119</u>	<u>\$ 978,818</u>	<u>\$ 1,098,490</u>	<u>\$ 119,672</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Human Services Authority				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 2,229,662	\$ 2,357,912	\$ 2,371,444	\$ 13,532
Intergovernmental	60,666	65,757	65,757	-
Investment earnings	21,000	47,000	51,172	4,172
TOTAL REVENUES	<u>2,311,328</u>	<u>2,470,669</u>	<u>2,488,373</u>	<u>17,704</u>
Expenditures				
Current	<u>2,231,929</u>	<u>2,231,929</u>	<u>2,231,929</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,231,929</u>	<u>2,231,929</u>	<u>2,231,929</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>79,399</u>	<u>238,740</u>	<u>256,444</u>	<u>17,704</u>
NET CHANGE IN FUND BALANCES	79,399	238,740	256,444	17,704
Fund balance Beginning of year, as restated	<u>604,455</u>	<u>716,632</u>	<u>708,531</u>	<u>(8,101)</u>
END OF YEAR	<u>\$ 683,854</u>	<u>\$ 955,372</u>	<u>\$ 964,975</u>	<u>\$ 9,603</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Senior Services				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,393,690	\$ 1,456,190	\$ 1,464,642	\$ 8,452
Investment earnings	20,000	44,600	51,416	6,816
TOTAL REVENUES	1,413,690	1,500,790	1,516,058	15,268
Expenditures				
Current	1,415,811	1,414,711	1,311,767	102,944
Capital outlay	-	1,100	1,045	55
TOTAL EXPENDITURES	1,415,811	1,415,811	1,312,812	102,999
Excess (deficiency) of revenues over (under) expenditures	(2,121)	84,979	203,246	118,267
Other financing sources (uses)				
Transfers out	(43,807)	(471,807)	(471,579)	228
TOTAL OTHER FINANCING SOURCES (USES)	(43,807)	(471,807)	(471,579)	228
NET CHANGE IN FUND BALANCES	(45,928)	(386,828)	(268,333)	118,495
Fund balance Beginning of year, as restated	1,446,049	908,212	1,511,115	602,903
END OF YEAR	\$ 1,400,121	\$ 521,384	\$ 1,242,782	\$ 721,398

(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)
YEAR ENDED DECEMBER 31, 2023

Public Education and Government Programming				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 400,000	\$ 335,000	\$ 313,067	\$ (21,933)
Intergovernmental	-	90	90	-
Investment earnings	45,000	80,000	105,190	25,190
TOTAL REVENUES	445,000	415,090	418,347	3,257
Expenditures				
Current	312,725	378,590	202,940	175,650
Capital outlay	283,500	406,834	260,388	146,446
TOTAL EXPENDITURES	596,225	785,424	463,328	322,096
Excess (deficiency) of revenues over (under) expenditures	(151,225)	(370,334)	(44,981)	325,353
NET CHANGE IN FUND BALANCES	(151,225)	(370,334)	(44,981)	325,353
Fund balance Beginning of year, as restated	3,872,589	3,896,202	3,953,024	56,822
END OF YEAR	<u>\$ 3,721,364</u>	<u>\$ 3,525,868</u>	<u>\$ 3,908,043</u>	<u>\$ 382,175</u>

(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)
YEAR ENDED DECEMBER 31, 2023

BP Settlement Fund				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Investment earnings	\$ 20,000	\$ 40,000	\$ 57,318	\$ 17,318
TOTAL REVENUES	20,000	40,000	57,318	17,318
Expenditures				
Current	-	397,592	216,695	180,897
TOTAL EXPENDITURES	-	397,592	216,695	180,897
Excess (deficiency) of revenues over (under) expenditures	20,000	(357,592)	(159,377)	198,215
Other financing sources (uses)				
Transfers in	-	10,000	10,000	-
Transfers out	-	(20,414)	(20,414)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(10,414)	(10,414)	-
NET CHANGE IN FUND BALANCES	20,000	(368,006)	(169,791)	198,215
Fund balance Beginning of year, as restated	5,968,777	1,980,333	2,160,742	180,409
END OF YEAR	<u>\$ 5,988,777</u>	<u>\$ 1,612,327</u>	<u>\$ 1,990,951</u>	<u>\$ 378,624</u>
(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)
YEAR ENDED DECEMBER 31, 2023

Consolidated Jefferson Recreation And Community Center And Playground District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 28,686,120	\$ 30,049,370	\$ 30,141,299	\$ 91,929
Intergovernmental	401,478	496,053	514,035	17,982
Charges for services	950,000	950,000	1,356,714	406,714
Investment earnings	355,000	705,000	780,911	75,911
Miscellaneous	223,000	223,000	290,112	67,112
TOTAL REVENUES	<u>30,615,598</u>	<u>32,423,423</u>	<u>33,083,071</u>	<u>659,648</u>
Expenditures				
Current	31,180,254	33,135,774	28,897,910	4,237,864
Capital outlay	445,000	857,502	651,679	205,823
TOTAL EXPENDITURES	<u>31,625,254</u>	<u>33,993,276</u>	<u>29,549,589</u>	<u>4,443,687</u>
Excess (deficiency) of revenues over (under) expenditures	(1,009,656)	(1,569,853)	3,533,482	5,103,335
Other financing sources (uses)				
Transfers in	-	604,263	604,263	-
Transfers out	(1,700,000)	(2,000,000)	(2,000,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,700,000)</u>	<u>(1,395,737)</u>	<u>(1,395,737)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,709,656)	(2,965,590)	2,137,745	5,103,335
Fund balance Beginning of year, as restated	10,520,747	11,102,361	15,751,298	4,648,937
END OF YEAR	<u>\$ 7,811,091</u>	<u>\$ 8,136,771</u>	<u>\$ 17,889,043</u>	<u>\$ 9,752,272</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Alario Center				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 343,074	\$ 43,074
Charges for services	699,000	776,629	798,843	22,214
Investment earnings	10,000	20,000	25,363	5,363
Miscellaneous	2,000	12,800	15,212	2,412
TOTAL REVENUES	1,011,000	1,109,429	1,182,492	73,063
Expenditures				
Current	1,027,587	1,530,565	1,450,120	80,445
Capital outlay	177,760	22,160	12,498	9,662
TOTAL EXPENDITURES	1,205,347	1,552,725	1,462,618	90,107
Excess (deficiency) of revenues over (under) expenditures	(194,347)	(443,296)	(280,126)	163,170
Other financing sources (uses)				
Transfers in	45,000	45,000	45,000	-
TOTAL OTHER FINANCING SOURCES (USES)	45,000	45,000	45,000	-
NET CHANGE IN FUND BALANCES	(149,347)	(398,296)	(235,126)	163,170
Fund balance Beginning of year, as restated	494,958	961,148	1,120,255	159,107
END OF YEAR	<u>\$ 345,611</u>	<u>\$ 562,852</u>	<u>\$ 885,129</u>	<u>\$ 322,277</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Playground District #16				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 315,300	\$ 515,300	\$ 513,915	\$ (1,385)
Investment earnings	8,500	18,500	22,838	4,338
TOTAL REVENUES	323,800	533,800	536,753	2,953
Expenditures				
Current	393,343	493,343	493,330	13
TOTAL EXPENDITURES	393,343	493,343	493,330	13
Excess (deficiency) of revenues over (under) expenditures	(69,543)	40,457	43,423	2,966
NET CHANGE IN FUND BALANCES	(69,543)	40,457	43,423	2,966
Fund balance Beginning of year, as restated	806,231	603,231	607,412	4,181
END OF YEAR	<u>\$ 736,688</u>	<u>\$ 643,688</u>	<u>\$ 650,835</u>	<u>\$ 7,147</u>

(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)
YEAR ENDED DECEMBER 31, 2023

West Jefferson Park And Community Center And Playground District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 937,362	\$ 937,362	\$ 934,768	\$ (2,594)
Investment earnings	2,000	8,000	14,348	6,348
TOTAL REVENUES	939,362	945,362	949,116	3,754
Expenditures				
Current	492,489	491,924	275,730	216,194
Capital outlay	-	12,716	12,716	-
TOTAL EXPENDITURES	492,489	504,640	288,446	216,194
Excess (deficiency) of revenues over (under) expenditures	446,873	440,722	660,670	219,948
Other financing sources (uses)				
Transfers out	(671,250)	(724,279)	(724,279)	-
TOTAL OTHER FINANCING SOURCES (USES)	(671,250)	(724,279)	(724,279)	-
NET CHANGE IN FUND BALANCES	(224,377)	(283,557)	(63,609)	219,948
Fund balance Beginning of year, as restated	461,905	756,869	937,195	180,326
END OF YEAR	\$ 237,528	\$ 473,312	\$ 873,586	\$ 400,274

(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)
YEAR ENDED DECEMBER 31, 2023

Lafreniere Park Recreation District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 2,332,860	\$ 2,329,860	\$ 2,387,168	\$ 57,308
Investment earnings	12,000	24,000	33,023	9,023
Miscellaneous	-	36,727	45,831	9,104
TOTAL REVENUES	2,344,860	2,390,587	2,466,022	75,435
Expenditures				
Current	2,830,939	2,857,503	2,523,855	333,648
Capital outlay	-	32,486	24,187	8,299
TOTAL EXPENDITURES	2,830,939	2,889,989	2,548,042	341,947
Excess (deficiency) of revenues over (under) expenditures	(486,079)	(499,402)	(82,020)	417,382
Other financing sources (uses)				
Transfers in	-	24,842	24,842	-
TOTAL OTHER FINANCING SOURCES (USES)	-	24,842	24,842	-
NET CHANGE IN FUND BALANCES	(486,079)	(474,560)	(57,178)	417,382
Fund balance Beginning of year, as restated	677,586	860,705	1,483,479	622,774
END OF YEAR	\$ 191,507	\$ 386,145	\$ 1,426,301	\$ 1,040,156

(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)
YEAR ENDED DECEMBER 31, 2023

	Library			
	Budgeted Amounts		Actual On	Variance With
	Original	Final	Budgetary Basis	Final Budget Positive/ (Negative)
Revenues				
Taxes	\$ 22,933,037	\$ 24,107,237	\$ 24,220,522	\$ 113,285
Intergovernmental	427,770	441,413	440,196	(1,217)
Charges for services	89,000	89,000	115,024	26,024
Fines and forfeitures	85,000	83,000	64,615	(18,385)
Investment earnings	290,000	590,000	574,804	(15,196)
Miscellaneous	153,000	261,618	295,042	33,424
TOTAL REVENUES	<u>23,977,807</u>	<u>25,572,268</u>	<u>25,710,203</u>	<u>137,935</u>
Expenditures				
Current	24,370,692	24,928,481	21,999,154	2,929,327
Capital outlay	1,792,500	1,720,452	1,204,907	515,545
TOTAL EXPENDITURES	<u>26,163,192</u>	<u>26,648,933</u>	<u>23,204,061</u>	<u>3,444,872</u>
Excess (deficiency) of revenues over (under) expenditures	(2,185,385)	(1,076,665)	2,506,142	3,582,807
Other financing sources (uses)				
Transfers in	-	2,800	2,800	-
Transfers out	(3,681,198)	(5,559,581)	(5,559,581)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,681,198)</u>	<u>(5,556,781)</u>	<u>(5,556,781)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(5,866,583)	(6,633,446)	(3,050,639)	3,582,807
Fund balance Beginning of year, as restated	9,505,392	10,019,375	13,985,850	3,966,475
END OF YEAR	<u>\$ 3,638,809</u>	<u>\$ 3,385,929</u>	<u>\$ 10,935,211</u>	<u>\$ 7,549,282</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Lasalle Park				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Intergovernmental	260,000	260,000	273,851	13,851
Charges for services	325,000	325,000	410,728	85,728
Investment earnings	17,000	34,000	44,870	10,870
Miscellaneous	200	4,700	4,641	(59)
TOTAL REVENUES	902,200	923,700	1,034,090	110,390
Expenditures				
Current	896,294	923,249	800,338	122,911
Capital outlay	24,000	28,180	23,767	4,413
TOTAL EXPENDITURES	920,294	951,429	824,105	127,324
Excess (deficiency) of revenues over (under) expenditures	(18,094)	(27,729)	209,985	237,714
NET CHANGE IN FUND BALANCES	(18,094)	(27,729)	209,985	237,714
Fund balance Beginning of year, as restated	1,168,153	1,537,611	1,751,921	214,310
END OF YEAR	<u>\$ 1,150,059</u>	<u>\$ 1,509,882</u>	<u>\$ 1,961,906</u>	<u>\$ 452,024</u>
(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)
YEAR ENDED DECEMBER 31, 2023

Culture And Parks				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 3,275,166	\$ 3,436,766	\$ 3,467,540	\$ 30,774
Investment earnings	24,000	52,000	64,848	12,848
TOTAL REVENUES	3,299,166	3,488,766	3,532,388	43,622
Expenditures				
Current	763,770	772,678	619,655	153,023
Debt Service				
Principal	239,000	239,000	239,000	-
Interest	322,942	322,942	322,099	843
TOTAL EXPENDITURES	1,325,712	1,334,620	1,180,754	153,866
Excess (deficiency) of revenues over (under) expenditures	1,973,454	2,154,146	2,351,634	197,488
Other financing sources (uses)				
Transfers out	(1,645,565)	(1,733,365)	(1,733,365)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,645,565)	(1,733,365)	(1,733,365)	-
NET CHANGE IN FUND BALANCES	327,889	420,781	618,269	197,488
Fund balance Beginning of year, as restated	763,412	694,513	1,448,127	753,614
END OF YEAR	\$ 1,091,301	\$ 1,115,294	\$ 2,066,396	\$ 951,102

(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)
YEAR ENDED DECEMBER 31, 2023

Off - Track Betting				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 408,000	\$ 366,000	\$ 352,676	\$ (13,324)
Investment earnings	6,500	13,999	16,052	2,053
TOTAL REVENUES	414,500	379,999	368,728	(11,271)
Expenditures				
Current	821	437,176	172,024	265,152
TOTAL EXPENDITURES	821	437,176	172,024	265,152
Excess (deficiency) of revenues over (under) expenditures	413,679	(57,177)	196,704	253,881
Other financing sources (uses)				
Transfers in	-	26,000	26,000	-
Transfers out	-	(489,995)	(489,995)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(463,995)	(463,995)	-
NET CHANGE IN FUND BALANCES	413,679	(521,172)	(267,291)	253,881
Fund balance Beginning of year, as restated	1,060,542	867,421	859,676	(7,745)
END OF YEAR	<u>\$ 1,474,221</u>	<u>\$ 346,249</u>	<u>\$ 592,385</u>	<u>\$ 246,136</u>
(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)
YEAR ENDED DECEMBER 31, 2023

Video Poker				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,880,102	\$ 280,102
Investment earnings	20,000	70,000	82,147	12,147
TOTAL REVENUES	1,620,000	1,670,000	1,962,249	292,249
Expenditures				
Current	10,557	2,573,537	1,412,026	1,161,511
TOTAL EXPENDITURES	10,557	2,573,537	1,412,026	1,161,511
Excess (deficiency) of revenues over (under) expenditures	1,609,443	(903,537)	550,223	1,453,760
Other financing sources (uses)				
Transfers in	-	5,968	5,968	-
Transfers out	-	(2,064,072)	(2,064,072)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(2,058,104)	(2,058,104)	-
NET CHANGE IN FUND BALANCES	1,609,443	(2,961,641)	(1,507,881)	1,453,760
Fund balance Beginning of year, as restated	4,101,677	2,025,205	3,888,636	1,863,431
END OF YEAR	\$ 5,711,120	\$ (936,436)	\$ 2,380,755	\$ 3,317,191

(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)
YEAR ENDED DECEMBER 31, 2023

Tourism				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,260,000	\$ 1,260,000	\$ 1,480,877	\$ 220,877
Investment earnings	19,000	47,000	67,010	20,010
TOTAL REVENUES	<u>1,279,000</u>	<u>1,307,000</u>	<u>1,547,887</u>	<u>240,887</u>
Expenditures				
Current	4,004	1,754,688	1,296,169	458,519
TOTAL EXPENDITURES	<u>4,004</u>	<u>1,754,688</u>	<u>1,296,169</u>	<u>458,519</u>
Excess (deficiency) of revenues over (under) expenditures	1,274,996	(447,688)	251,718	699,406
Other financing sources (uses)				
Transfers in	-	30,225	30,225	-
Transfers out	-	(1,163,271)	(1,163,271)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(1,133,046)</u>	<u>(1,133,046)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,274,996	(1,580,734)	(881,328)	699,406
Fund balance Beginning of year, as restated	3,258,753	1,608,757	2,854,459	1,245,702
END OF YEAR	<u>\$ 4,533,749</u>	<u>\$ 28,023</u>	<u>\$ 1,973,131</u>	<u>\$ 1,945,108</u>

(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)
YEAR ENDED DECEMBER 31, 2023

	Westbank Riverboat Gaming			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 2,250,000	\$ 2,250,000	\$ 2,171,709	\$ (78,291)
Investment earnings	37,000	67,000	78,201	11,201
TOTAL REVENUES	2,287,000	2,317,000	2,249,910	(67,090)
Expenditures				
Current	4,567	2,546,943	1,275,932	1,271,011
Capital outlay	-	113,300	113,293	7
TOTAL EXPENDITURES	4,567	2,660,243	1,389,225	1,271,018
Excess (deficiency) of revenues over (under) expenditures	2,282,433	(343,243)	860,685	1,203,928
Other financing sources (uses)				
Transfers in	-	3,110	3,109	(1)
Transfers out	-	(2,746,559)	(2,746,558)	1
TOTAL OTHER FINANCING SOURCES (USES)	-	(2,743,449)	(2,743,449)	-
NET CHANGE IN FUND BALANCES	2,282,433	(3,086,692)	(1,882,764)	1,203,928
Fund balance Beginning of year, as restated	6,074,078	2,932,381	4,242,877	1,310,496
END OF YEAR	\$ 8,356,511	\$ (154,311)	\$ 2,360,113	\$ 2,514,424

(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)
YEAR ENDED DECEMBER 31, 2023

	Economic Development			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,396,690	\$ 1,456,990	\$ 1,462,433	\$ 5,443
Investment earnings	25,000	63,000	79,510	16,510
TOTAL REVENUES	1,421,690	1,519,990	1,541,943	21,953
Expenditures				
Current	466,644	1,889,513	835,147	1,054,366
TOTAL EXPENDITURES	466,644	1,889,513	835,147	1,054,366
Excess (deficiency) of revenues over (under) expenditures	955,046	(369,523)	706,796	1,076,319
Other financing sources (uses)				
Transfers out	(350,000)	(837,607)	(837,607)	-
TOTAL OTHER FINANCING SOURCES (USES)	(350,000)	(837,607)	(837,607)	-
NET CHANGE IN FUND BALANCES	605,046	(1,207,130)	(130,811)	1,076,319
Fund balance Beginning of year, as restated	2,781,128	1,646,207	2,378,854	732,647
END OF YEAR	<u>\$ 3,386,174</u>	<u>\$ 439,077</u>	<u>\$ 2,248,043</u>	<u>\$ 1,808,966</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Terrytown Redevelopment				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 232,395	\$ 122,395	\$ 147,768	\$ 25,373
Investment earnings	35,000	70,000	90,505	20,505
TOTAL REVENUES	<u>267,395</u>	<u>192,395</u>	<u>238,273</u>	<u>45,878</u>
Expenditures				
Current	<u>27</u>	<u>1,000,027</u>	<u>1,000,027</u>	<u>-</u>
TOTAL EXPENDITURES	<u>27</u>	<u>1,000,027</u>	<u>1,000,027</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>267,368</u>	<u>(807,632)</u>	<u>(761,754)</u>	<u>45,878</u>
NET CHANGE IN FUND BALANCES	267,368	(807,632)	(761,754)	45,878
Fund balance Beginning of year, as restated	<u>3,631,304</u>	<u>3,631,304</u>	<u>3,727,967</u>	<u>96,663</u>
END OF YEAR	<u>\$ 3,898,672</u>	<u>\$ 2,823,672</u>	<u>\$ 2,966,213</u>	<u>\$ 142,541</u>
(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)
YEAR ENDED DECEMBER 31, 2023

Metairie CBD District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 138,874	\$ 58,874	\$ 280,917	\$ 222,043
Investment earnings	2,000	3,200	3,281	81
TOTAL REVENUES	140,874	62,074	284,198	222,124
Expenditures				
Current	12,899	212,899	212,899	-
TOTAL EXPENDITURES	12,899	212,899	212,899	-
Excess (deficiency) of revenues over (under) expenditures	127,975	(150,825)	71,299	222,124
NET CHANGE IN FUND BALANCES	127,975	(150,825)	71,299	222,124
Fund balance Beginning of year, as restated	288,160	88,160	209,188	121,028
END OF YEAR	\$ 416,135	\$ (62,665)	\$ 280,487	\$ 343,152

(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)
YEAR ENDED DECEMBER 31, 2023

Churchill Economic Development District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 25,122	\$ 25,122	\$ 95,173	\$ 70,051
Investment earnings	2,000	5,000	8,014	3,014
TOTAL REVENUES	27,122	30,122	103,187	73,065
Expenditures				
Current	71	71	71	-
TOTAL EXPENDITURES	71	71	71	-
Excess (deficiency) of revenues over (under) expenditures	27,051	30,051	103,116	73,065
NET CHANGE IN FUND BALANCES	27,051	30,051	103,116	73,065
Fund balance Beginning of year, as restated	205,838	226,738	275,414	48,676
END OF YEAR	<u>\$ 232,889</u>	<u>\$ 256,789</u>	<u>\$ 378,530</u>	<u>\$ 121,741</u>

(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)
YEAR ENDED DECEMBER 31, 2023

Jefferson Highway Economic Development District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 617,313	\$ 577,313	\$ 606,014	\$ 28,701
Investment earnings	12,000	32,000	51,856	19,856
TOTAL REVENUES	629,313	609,313	657,870	48,557
Excess (deficiency) of revenues over (under) expenditures	629,313	609,313	657,870	48,557
NET CHANGE IN FUND BALANCES	629,313	609,313	657,870	48,557
Fund balance Beginning of year, as restated	1,895,261	1,805,261	1,913,844	108,583
END OF YEAR	\$ 2,524,574	\$ 2,414,574	\$ 2,571,714	\$ 157,140

(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)
YEAR ENDED DECEMBER 31, 2023

Hospital Service District No. 2				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 3,260,628	\$ 3,260,628	\$ -
Investment earnings	-	110,000	603,494	493,494
TOTAL REVENUES	-	3,370,628	3,864,122	493,494
Expenditures				
Current	-	5,786,793	3,932,253	1,854,540
TOTAL EXPENDITURES	-	5,786,793	3,932,253	1,854,540
Excess (deficiency) of revenues over (under) expenditures	-	(2,416,165)	(68,131)	2,348,034
Other financing sources (uses)				
Transfers in	-	9,665	9,665	-
Transfers out	-	(2,500,000)	(2,500,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(2,490,335)	(2,490,335)	-
NET CHANGE IN FUND BALANCES	-	(4,906,500)	(2,558,466)	2,348,034
Fund balance Beginning of year, as restated	80,154,501	15,558,472	20,770,279	5,211,807
END OF YEAR	<u>\$ 80,154,501</u>	<u>\$ 10,651,972</u>	<u>\$ 18,211,813</u>	<u>\$ 7,559,841</u>

JEFFERSON PARISH, LOUISIANA
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.

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

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 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 a security 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 postemployment benefit liability.

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2023

	Central Fleet Maintenance	Central Telephone	Electronic Information Systems	Engineering	Environmental
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Share of pooled assets	737,088	-	622,381	4,512,708	715,569
Interest Receivable	-	-	-	-	-
Accounts Receivable	6,005	-	-	-	271
Intergovernmental Receivable	-	-	145,581	123	-
Due from other funds	-	-	-	-	-
Inventories	105,317	-	-	1,245,112	-
Total current assets	848,410	-	767,962	5,757,943	715,840
Noncurrent assets:					
Deposits	-	-	-	-	-
Capital assets (net of accumulated depreciation)	414,273	2,478,989	1,064,594	132,417	12,984
Total noncurrent assets	414,273	2,478,989	1,064,594	132,417	12,984
TOTAL ASSETS	\$ 1,262,683	\$ 2,478,989	\$ 1,832,556	\$ 5,890,360	\$ 728,824
LIABILITIES:					
Current liabilities:					
Accounts payable	\$ 446,525	\$ -	\$ 215,527	\$ 186,115	\$ 46,004
SBITA liability, due within one year	-	-	255,904	-	-
Claims and judgements payable	-	-	-	-	-
Accrued payroll expenses	135,378	-	96,237	249,820	64,609
Total current liabilities	581,903	-	567,668	435,935	110,613
Noncurrent liabilities:					
Other	-	-	-	-	-
SBITA liability, net of current portion	-	-	833,632	-	-
Claims and judgements payable	-	-	-	-	-
TOTAL LIABILITIES	581,903	-	1,401,300	435,935	110,613
NET POSITION					
Net investment in capital assets	414,273	2,478,989	1,064,594	132,417	12,984
Unrestricted	266,507	-	(633,338)	5,322,008	605,227
Total Net Position	\$ 680,780	\$ 2,478,989	\$ 431,256	\$ 5,454,425	\$ 618,211

(Continued)

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2023

		Self Insurance			
	Public Works Administration And Warehouse	General Liability	Unemployment Compensation	Post Employment Benefits	Total
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ 643,558	\$ -	\$ 3,050,139	\$ 3,693,697
Investments	-	-	-	38,760,223	38,760,223
Share of pooled assets	3,367,693	22,739,072	2,122,473	8,312,733	43,129,717
Interest Receivable	-	-	-	108,037	108,037
Accounts Receivable	-	-	-	-	6,276
Intergovernmental Receivable	-	-	-	-	145,704
Due from other funds	-	-	-	-	-
Inventories	-	-	-	-	1,350,429
Total current assets	<u>3,367,693</u>	<u>23,382,630</u>	<u>2,122,473</u>	<u>50,231,132</u>	<u>87,194,083</u>
Noncurrent assets:					
Deposits	-	-	-	-	-
Capital assets (net of accumulated depreciation)	61,940	-	-	-	4,165,197
Total noncurrent assets	<u>61,940</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,165,197</u>
TOTAL ASSETS	<u><u>\$ 3,429,633</u></u>	<u><u>\$ 23,382,630</u></u>	<u><u>\$ 2,122,473</u></u>	<u><u>\$ 50,231,132</u></u>	<u><u>\$ 91,359,280</u></u>
LIABILITIES:					
Current liabilities:					
Accounts payable	\$ 45,044	\$ 516,336	\$ -	\$ 1,833	\$ 1,457,384
SBITA liability, due within one year	-	-	-	-	255,904
Claims and judgements payable	-	9,561,677	27,848	-	9,589,525
Accrued payroll expenses	99,725	14,815	-	-	660,584
Total current liabilities	<u>144,769</u>	<u>10,092,828</u>	<u>27,848</u>	<u>1,833</u>	<u>11,963,397</u>
Noncurrent liabilities:					
Other	-	7,686,552	-	-	7,686,552
SBITA liability, net of current portion	-	-	-	-	833,632
Claims and judgements payable	-	20,414,272	13,924	-	20,428,196
TOTAL LIABILITIES	<u>144,769</u>	<u>38,193,652</u>	<u>41,772</u>	<u>1,833</u>	<u>40,911,777</u>
NET POSITION					
Net investment in capital assets	61,940	-	-	-	4,165,197
Unrestricted	3,222,924	(14,811,022)	2,080,701	50,229,299	46,282,306
Total Net Position	<u><u>\$ 3,284,864</u></u>	<u><u>\$ (14,811,022)</u></u>	<u><u>\$ 2,080,701</u></u>	<u><u>\$ 50,229,299</u></u>	<u><u>\$ 50,447,503</u></u>

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
DECEMBER 31, 2023

	Central Fleet Maintenance	Central Telephone	Electronic Information Systems	Engineering	Environmental
Operating revenues					
Charges for sales and services	\$ 7,643,392	\$ -	\$ 8,931,475	\$ 14,260,865	\$ 4,246,121
Miscellaneous income	6,183	-	-	3,343	1,546
Premiums	-	-	-	-	-
Total operating revenues	7,649,575	-	8,931,475	14,264,208	4,247,667
Operating expenses					
Personnel services	3,388,753	-	2,474,150	7,006,666	1,775,760
Contractual services, supplies, materials and other	4,567,967	-	3,511,026	3,822,587	1,871,301
Depreciation and amortization	73,114	-	364,034	59,795	6,568
Claims	-	-	-	-	-
Total operating expenses	8,029,834	-	6,349,210	10,889,048	3,653,629
Operating income (loss)	(380,259)	-	2,582,265	3,375,160	594,038
Nonoperating revenues (expenses)					
Intergovernmental	40,652	-	53,608	321,199	151
Investment earnings	-	-	-	-	-
Other	-	-	-	-	-
Total nonoperating revenues (expenses)	40,652	-	53,608	321,199	151
Income(loss) before contributions and transfers	(339,607)	-	2,635,873	3,696,359	594,189
Transfers in	43,096	-	9,883	-	50,000
Transfers out	(1,171)	-	(2,610,868)	-	-
Change in net position	(297,682)	-	34,888	3,696,359	644,189
Total net position - beginning of year	978,462	2,478,989	396,368	1,758,066	(25,978)
Total net position - end of year	\$ 680,780	\$ 2,478,989	\$ 431,256	\$ 5,454,425	\$ 618,211

(Continued)

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
DECEMBER 31, 2023

	Public Works Administration And Warehouse	Self Insurance			Total
		General Liability	Unemployment Compensation	Post Employment Benefits	
Operating revenues					
Charges for sales and services	\$ 6,952,389	\$ 2,857,303	\$ -	\$ -	\$ 44,891,545
Miscellaneous income	3,292	460	-	-	14,824
Premiums	-	16,612,566	392,237	4,245,461	21,250,264
Total operating revenues	6,955,681	19,470,329	392,237	4,245,461	66,156,633
Operating expenses					
Personnel services	2,719,767	369,464	-	21,990	17,756,550
Contractual services, supplies, materials and other	1,201,945	14,141,198	1,303	242,829	29,360,156
Depreciation and amortization	83,573	-	-	-	587,084
Claims	-	11,325,451	68,131	-	11,393,582
Total operating expenses	4,005,285	25,836,113	69,434	264,819	59,097,372
Operating income (loss)	2,950,396	(6,365,784)	322,803	3,980,642	7,059,261
Nonoperating revenues (expenses)					
Intergovernmental	255,266	-	-	-	670,876
Investment earnings	-	1,848,458	85,461	2,132,487	4,066,406
Other	-	568,144	-	-	568,144
Total nonoperating revenues (expenses)	255,266	2,416,602	85,461	2,132,487	5,305,426
Income(loss) before contributions and transfers	3,205,662	(3,949,182)	408,264	6,113,129	12,364,687
Transfers in	-	-	-	-	102,979
Transfers out	(50,000)	-	-	-	(2,662,039)
Change in net position	3,155,662	(3,949,182)	408,264	6,113,129	9,805,627
Total net position - beginning of year	129,202	(10,861,840)	1,672,437	44,116,170	40,641,876
Total net position - end of year	\$ 3,284,864	\$ (14,811,022)	\$ 2,080,701	\$ 50,229,299	\$ 50,447,503

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
DECEMBER 31, 2023

	Central Fleet Maintenance	Central Telephone	Electronic Information Systems	Engineering	Environmental
Cash Flows From Operating Activities					
Receipts from customers and users	\$ 7,655,580	\$ -	\$ 8,931,475	\$ 14,264,361	\$ 4,247,825
Payments to suppliers	(4,114,052)	-	(3,659,111)	(3,433,531)	(1,855,927)
Payments to employees	(3,367,346)	-	(2,465,355)	(7,003,051)	(1,772,846)
Payment from claims settlements		-	-	-	-
Net cash provided by (used for) operating activities	<u>174,182</u>	<u>-</u>	<u>2,807,009</u>	<u>3,827,779</u>	<u>619,052</u>
Cash Flows From NonCapital Financing Activities					
Transfers to other funds	(1,171)	-	(2,610,868)	-	-
Transfers from other funds	43,096	-	9,883	-	50,000
Net cash provided by (used for) noncapital financing activities	<u>41,925</u>	<u>-</u>	<u>(2,600,985)</u>	<u>-</u>	<u>50,000</u>
Cash Flows From Capital And Related Financing Activities					
Intergovernmental revenues	40,652	-	53,608	321,076	151
Purchases of capital assets	(82,807)	-	(17,881)	(30,474)	-
Other	6,183	-	-	-	9,695
Net cash provided by (used for) capital and related financing activities	<u>(35,972)</u>	<u>-</u>	<u>35,727</u>	<u>290,602</u>	<u>9,846</u>
Net increase (decrease) in cash and cash equivalents	180,135	-	241,751	4,118,381	678,898
Cash and cash equivalents, January 1, 2023	563,137	-	619,205	394,327	36,671
Cash and cash equivalents, December 31, 2023	<u>\$ 743,272</u>	<u>\$ -</u>	<u>\$ 860,956</u>	<u>\$ 4,512,708</u>	<u>\$ 715,569</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:					
Operating income (loss)	<u>\$ (380,259)</u>	<u>\$ -</u>	<u>\$ 2,582,265</u>	<u>\$ 3,375,160</u>	<u>\$ 594,038</u>
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:					
Depreciation expense	73,114	-	364,034	59,795	6,568
(Increase) Decrease in accounts receivable	6,005	-	-	153	158
(Increase) Decrease in inventories	112,358	-	-	239,105	-
(Increase) decrease in deposits	-	-	-	-	-
Increase (decrease) in accounts payable	341,557	-	(148,085)	149,951	15,374
Increase (Decrease) in claims and judgements payable	-	-	-	-	-
Increase/(decrease) in accrued expense and other liabilities	21,407	-	8,795	3,615	2,914
(Increase) decrease in due from other funds	-	-	-	-	-
Total adjustments	<u>554,441</u>	<u>-</u>	<u>224,744</u>	<u>452,619</u>	<u>25,014</u>
Net cash provided by (used for) operating activities	<u>\$ 174,182</u>	<u>\$ -</u>	<u>\$ 2,807,009</u>	<u>\$ 3,827,779</u>	<u>\$ 619,052</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
DECEMBER 31, 2023

	Public Works Administration And Warehouse	Self Insurance			Total
		General Liability	Unemployment Compensation	Post Employment Benefits	
Cash Flows From Operating Activities					
Receipts from customers and users	\$ 6,955,750	\$ 20,151,329	\$ 392,237	\$ 4,245,462	\$ 66,844,019
Payments to suppliers	(1,160,701)	(24,348,747)	(1,303)	(246,191)	(38,819,563)
Payments to employees	(2,720,610)	(582,405)	-	(21,991)	(17,933,604)
Payment from claims settlements	-	4,708,948	(51,743)	-	4,657,205
Net cash provided by (used for) operating activities	3,074,439	(70,875)	339,191	3,977,280	14,748,057
Cash Flows From NonCapital Financing Activities					
Transfers to other funds	(50,000)	-	-	-	(2,662,039)
Transfers from other funds	-	-	-	-	102,979
Net cash provided by (used for) noncapital financing activities	(50,000)	-	-	-	(2,559,060)
Cash Flows From Capital And Related Financing Activities					
Intergovernmental revenues	255,266	-	-	-	670,753
Purchases of capital assets	(39,632)	-	-	-	(170,794)
Other	-	(223,293)	(364)	57,631	(150,148)
Net cash provided by (used for) capital and related financing activities	215,634	(223,293)	(364)	57,631	349,811
Cash Flows From Investing Activities					
Proceeds from sales and maturities of investments	-	-	-	-	-
Purchase of investments	-	-	-	-	-
Interest and dividends received	-	1,848,458	85,461	2,125,154	4,059,073
Net cash provided by (used for) investing activities	-	1,848,458	85,461	2,125,154	4,059,073
Net increase (decrease) in cash and cash equivalents	3,240,073	1,554,290	424,288	6,160,065	16,597,881
Cash and cash equivalents, January 1, 2023	127,618	21,260,196	1,698,186	5,202,807	29,902,147
Cash and cash equivalents, December 31, 2023	\$ 3,367,691	\$ 22,814,486	\$ 2,122,474	\$ 11,362,872	\$ 46,500,028
Reconciliation of operating income to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ 2,950,396	\$ (6,365,784)	\$ 322,803	\$ 3,980,642	\$ 7,059,261
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:					
Depreciation expense	83,573	-	-	-	587,084
(Increase) Decrease in accounts receivable	71	-	-	-	6,387
(Increase) Decrease in inventories	-	-	-	-	351,463
(Increase) decrease in deposits	-	681,000	-	-	681,000
Increase (decrease) in accounts payable	41,243	(357,101)	-	(3,362)	39,577
Increase (Decrease) in claims and judgements payable	-	2,079,959	16,388	-	2,096,347
Increase/(decrease) in accrued expense and other liabilities	(844)	(212,941)	-	-	(177,054)
(Increase) decrease in due from other funds	-	4,103,992	-	-	4,103,992
Total adjustments	124,043	6,294,909	16,388	(3,362)	7,688,796
Net cash provided by (used for) operating activities	\$ 3,074,439	\$ (70,875)	\$ 339,191	\$ 3,977,280	\$ 14,748,057

**JEFFERSON PARISH, LOUISIANA
CUSTODIAL FUNDS**

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

First Parish Court Custodial 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. These fees are now accounted for as a Special Revenue fund.

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 Custodial 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.

Section 894 Probation Fund accounts for probation fees collected under Section 894 to defray the costs of the Probation Supervision Department.

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 and Substance Abuse Clinics.

Section 895 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.

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

Indigent Transcript Fund accounts for fees collected under Act 178 to compensate court reporters for the preparation of transcripts for indigent defendants arising from criminal proceedings.

JEFFERSON PARISH, LOUISIANA

District Court Custodial Funds (Continued)

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

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

Flexible Spending Fund accounts for money collected from employees for various health expenses.

East Bank Consolidated Firefighters' Emergency 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
FIRST PARISH COURT CUSTODIAL FUNDS
STATEMENT OF NET POSITION
DECEMBER 31, 2023

	Expense Fund	DWI Programs	Off Duty	Section 894	Section 895	Traffic Light	Totals
ASSETS							
Share of pooled assets	\$ 887,905	\$ 365,371	\$ (1,200)	\$ 592,883	\$ 524,141	\$ (69,559)	\$ 2,299,541
Miscellaneous receivables	12,006	5,093	-	5,691	27,619	-	50,409
Due from other agency	-	-	1,200	-	-	69,559	70,759
Total Assets	<u>899,911</u>	<u>370,464</u>	<u>-</u>	<u>598,574</u>	<u>551,760</u>	<u>-</u>	<u>2,420,709</u>
LIABILITIES							
Current liabilities:							
Accounts payable	2,360	-	-	-	-	-	2,360
Accrued salaries payable	-	-	-	-	14,600	-	14,600
Payable to other agencies	-	-	-	-	-	-	-
Total current liabilities	<u>2,360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,600</u>	<u>-</u>	<u>16,960</u>
Total Liabilities	<u>2,360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,600</u>	<u>-</u>	<u>16,960</u>
Net Position							
Restricted for other government	<u>\$ 897,551</u>	<u>\$ 370,464</u>	<u>\$ -</u>	<u>\$ 598,574</u>	<u>\$ 537,160</u>	<u>\$ -</u>	<u>\$ 2,403,749</u>

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT CUSTODIAL FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2023

	Expense Fund	DWI Programs	Off Duty	Section 894	Section 895	Traffic Light	Totals
Additions							
Fines & Fees	\$ 203,732	\$ 83,176	\$ -	\$ 89,740	\$ 364,538	\$ -	\$ 741,186
Total Additions	<u>203,732</u>	<u>83,176</u>	<u>-</u>	<u>89,740</u>	<u>364,538</u>	<u>-</u>	<u>741,186</u>
Deductions							
Administrative expenses	23,638	71,710	-	12,928	350,741	-	459,017
General Expense	<u>141,697</u>		<u>-</u>		<u>2,642</u>	<u>-</u>	<u>144,339</u>
Total Deductions	<u>165,335</u>	<u>71,710</u>	<u>-</u>	<u>12,928</u>	<u>353,383</u>	<u>-</u>	<u>603,356</u>
Net Increase (decrease) in fiduciary net position	38,397	11,466	-	76,812	11,155	-	137,830
Net Position - beginning as restated	<u>859,154</u>	<u>358,998</u>	<u>-</u>	<u>521,763</u>	<u>526,004</u>	<u>-</u>	<u>2,265,919</u>
Net Position-ending	<u>\$ 897,551</u>	<u>\$ 370,464</u>	<u>\$ -</u>	<u>\$ 598,575</u>	<u>\$ 537,159</u>	<u>\$ -</u>	<u>\$ 2,403,749</u>

JEFFERSON PARISH, LOUISIANA
SECOND PARISH COURT CUSTODIAL FUNDS
STATEMENT IN NET POSITION
DECEMBER 31, 2023

	Section 894 Probation	Expense Fund	DWI Programs	Section 895 Probation	Driving School	Traffic Light Enforcement	Totals
ASSETS							
Share of Pooled Assets	\$ 35,632	\$ 1,055,269	\$ 29,312	\$ 646,409	\$ 2,819	\$ (69,560)	\$ 1,699,881
Due from other agency	2,238	6,635	455	8,346	-	69,560	87,234
Total Assets	<u>37,870</u>	<u>1,061,904</u>	<u>29,767</u>	<u>654,755</u>	<u>2,819</u>	<u>-</u>	<u>1,787,115</u>
LIABILITIES							
Current liabilities:							
Accounts payable	-	13,082	-	-	-	-	13,082
Accrued salaries payable	-	-	471	6,994	-	-	7,465
Payable to other agencies	-	-	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>13,082</u>	<u>471</u>	<u>6,994</u>	<u>-</u>	<u>-</u>	<u>20,547</u>
Total Liabilities	<u>-</u>	<u>13,082</u>	<u>471</u>	<u>6,994</u>	<u>-</u>	<u>-</u>	<u>20,547</u>
TOTAL NET POSITION							
Restricted for other government	<u>\$ 37,870</u>	<u>\$ 1,048,822</u>	<u>\$ 29,296</u>	<u>\$ 647,761</u>	<u>\$ 2,819</u>	<u>\$ -</u>	<u>\$ 1,766,568</u>

JEFFERSON PARISH, LOUISIANA
SECOND PARISH COURT CUSTODIAL FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2023

	Section 894 Probation	Expense Fund	DWI Programs	Section 895 Probation	Driving School	Traffic Light Enforcement	Totals
Fines & Fees	\$ 30,349	\$ 113,767	\$ 7,406	\$ 130,480	\$ -	\$ -	\$ 282,002
Total Additions	<u>30,349</u>	<u>113,767</u>	<u>7,406</u>	<u>130,480</u>	<u>-</u>	<u>-</u>	<u>282,002</u>
Deductions							
Administrative expense	-	18,900	11,928	166,631	-	-	197,459
General Expense	<u>20,000</u>	<u>59,852</u>	<u>10,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>289,852</u>
Total Deductions	<u>20,000</u>	<u>78,752</u>	<u>21,928</u>	<u>366,631</u>	<u>-</u>	<u>-</u>	<u>487,311</u>
Net Increase (decrease) in fiduciary net position	10,349	35,015	(14,522)	(236,151)	-	-	(205,309)
Net Position-beginning	<u>27,521</u>	<u>1,013,807</u>	<u>43,818</u>	<u>883,912</u>	<u>2,819</u>	<u>-</u>	<u>1,971,877</u>
Net Position-ending	<u>\$ 37,870</u>	<u>\$ 1,048,822</u>	<u>\$ 29,296</u>	<u>\$ 647,761</u>	<u>\$ 2,819</u>	<u>\$ -</u>	<u>\$ 1,766,568</u>

JEFFERSON PARISH, LOUISIANA
DISTRICT COURT, DISTRICT ATTORNEY AND OTHER CUSTODIAL FUNDS
STATEMENT OF NET POSITION
DECEMBER 31, 2023

	District Court Indigent Transcript Fund	District Attorney Grants	Other Custodial Funds			
			Computer Cost Fund	Flexible Spending	East Bank Firefighters' Emergency Relief Fund	Other Custodial Funds Total
Assets						
Share of Pooled Assets	\$ 188,842	\$ (970,536)	\$ (413,581)	\$ -	\$ 25,460	\$ (388,121)
Cash and Equivalent	-	-	-	118,097	-	118,097
Miscellaneous Receivables	176	-	-	-	-	-
Due from other agency	2,753	1,836,696	543,512	-	-	543,512
Total Assets	<u>191,771</u>	<u>866,160</u>	<u>129,931</u>	<u>118,097</u>	<u>25,460</u>	<u>273,488</u>
Liabilities						
Current liabilities:						
Accounts payable	1,507	2,268	18,783	-	-	18,783
Accrued salaries	-	148,954	-	-	-	-
Total current liabilities	<u>1,507</u>	<u>151,222</u>	<u>18,783</u>	<u>-</u>	<u>-</u>	<u>18,783</u>
Total Liabilities	<u>1,507</u>	<u>151,222</u>	<u>18,783</u>	<u>-</u>	<u>-</u>	<u>18,783</u>
Net Position						
Restricted for individuals, organizations, and other governments	<u>\$ 190,264</u>	<u>\$ 714,938</u>	<u>\$ 111,148</u>	<u>\$ 118,097</u>	<u>\$ 25,460</u>	<u>\$ 254,705</u>

JEFFERSON PARISH, LOUISIANA
DISTRICT COURT, DISTRICT ATTORNEY AND OTHER CUSTODIAL FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2023

	District Court Indigent Transcript Fund	District Attorney Grants	Other Custodial Funds			Other Custodial Funds Total
			Computer Cost Fund	Flexible Spending	East Bank Firefighters' Emergency Relief Fund	
Additions						
Contributions	\$ -	\$ -	\$ -	\$ 619,507	\$ -	\$ 619,507
Intergovernmental	-	4,488,327	-	-	-	-
Fines & Fees	45,442	-	643,782	-	-	643,782
Total Additions	45,442	4,488,327	643,782	619,507	-	1,263,289
Deductions						
Benefits Payments	-	-	-	605,627	-	605,627
Administrative expense	-	3,785,009	347,734	-	-	347,734
General Expense	39,439	546,290	40,409	-	5,000	45,409
Total Deductions	39,439	4,331,299	388,143	605,627	5,000	998,770
Net Increase (decrease) in fiduciary net position	6,003	157,028	255,639	13,880	(5,000)	264,519
Net Position	184,261	557,910	(144,491)	104,217	30,460	(9,814)
Net position-ending	\$ 190,264	\$ 714,938	\$ 111,148	\$ 118,097	\$ 25,460	\$ 254,705

JEFFERSON PARISH, LOUISIANA
CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2023

	District Court Indigent Transcript Fund	1st Parish Court	2nd Parish Court	District Attorney Grants	Other Miscellaneous Funds	Totals
Assets						
Share of Pooled Assets	\$ 188,842	\$ 2,299,541	\$ 1,699,881	\$ (970,536)	\$ (388,121)	\$ 2,829,607
Cash	-	-	-	-	118,097	118,097
Miscellaneous Receivables	176	50,409	-	-	-	50,585
Due from other agency	2,753	70,759	87,234	1,836,696	543,512	2,540,954
Total Assets	<u>191,771</u>	<u>2,420,709</u>	<u>1,787,115</u>	<u>866,160</u>	<u>273,488</u>	<u>5,539,243</u>
Liabilities						
Current liabilities:						
Accounts payable	1,507	2,360	13,082	2,268	18,783	38,000
Accrued salaries	-	14,600	7,465	148,954	-	171,019
Payable to other agencies	-	-	-	-	-	-
Total current liabilities	<u>1,507</u>	<u>16,960</u>	<u>20,547</u>	<u>151,222</u>	<u>18,783</u>	<u>209,019</u>
Total Liabilities	<u>1,507</u>	<u>16,960</u>	<u>20,547</u>	<u>151,222</u>	<u>18,783</u>	<u>209,019</u>
Net Position						
Restricted for individuals, organizations, and other governments	<u>\$ 190,264</u>	<u>\$ 2,403,749</u>	<u>\$ 1,766,568</u>	<u>\$ 714,938</u>	<u>\$ 254,705</u>	<u>\$ 5,330,224</u>

JEFFERSON PARISH, LOUISIANA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2023

	District Court Indigent Transcript Fund	First Parish Court	Second Parish Court	District Attorney Grants	Other Miscellaneous Funds	Totals
Additions						
Other Income	\$ -	\$ -	\$ -	\$ 4,488,327	\$ 619,507	\$ 5,107,834
Contributions	-	-	-	-	-	-
Fines & Fees	45,442	741,186	282,002	-	643,782	1,712,412
Total Additions	45,442	741,186	282,002	4,488,327	1,263,289	6,820,246
Deductions						
Benefits Payments	-	-	-	-	605,627	605,627
Administrative expense	-	459,017	197,459	3,785,009	347,734	4,789,219
General Expense	39,439	144,339	289,852	546,290	45,409	1,065,329
Total Deductions	39,439	603,356	487,311	4,331,299	998,770	6,460,175
Net Increase (decrease) in fiduciary net position	6,003	137,830	(205,309)	157,028	264,519	360,071
Net Position						
Beginning of Year, as restated	184,261	2,265,919	1,971,877	557,910	(9,814)	4,970,153
End of Year	\$ 190,264	\$ 2,403,749	\$ 1,766,568	\$ 714,938	\$ 254,705	\$ 5,330,224

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2023

	Budgeted Amount		Actual on	Variance with
	Original	Final	Budgetary Basis	Final Budget
				Positive (Negative)
REVENUES				
Taxes				
AD VALOREM-BACK	\$ 15,000	\$ 15,000	\$ 16,530	\$ 1,530
AD VALOREM-CURRENT	4,474,750	4,704,650	4,722,713	18,063
BEER TAXES	240,000	240,000	227,603	(12,397)
CHAIN STORE TAXES	225,000	225,000	208,703	(16,297)
FRANCHISE FEES - CABLE TV	3,965,300	3,965,300	3,130,673	(834,627)
HOTEL/MOTEL OCCUPANCY TAX	1,276,004	1,276,004	1,399,337	123,333
PILOT REVENUES	19,121	19,121	15,685	(3,436)
SALES TAX-GENERAL	42,527,906	42,527,906	43,854,637	1,326,731
SEVERANCE TAXES	985,000	985,000	1,047,042	62,042
WIRELINE TELECOM FRANCHISE	90,000	90,000	74,547	(15,453)
TOTAL TAXES	53,818,081	54,047,981	54,697,470	649,489
LICENSES, PERMITS, AND FEES				
Licenses				
ADMIN ADJUDICATION FEES	190,000	190,000	267,600	77,600
ALCOHOL OCCUPATIONAL LIC	330,000	330,000	350,664	20,664
BUILDING PERMITS	1,975,000	2,335,000	3,454,558	1,119,558
BULK CONTAINER PERMITS	4,000	4,000	8,700	4,700
BUSINESS OCCUPATIONAL LIC	8,000,000	8,000,000	8,495,284	495,284
ELECTRICAL OCCUPATION LIC	60,000	60,000	72,725	12,725
ELECTRICAL PERMITS	410,000	410,000	417,163	7,163
ENVIRONMENTAL PERMITS	20,000	20,000	-	(20,000)
GARAGE SALES PERMITS	7,500	7,500	8,720	1,220
GAS OCCUPATIONAL LIC	45,000	45,000	38,425	(6,575)
GAS PERMITS	210,000	210,000	231,276	21,276
HOMEBUILDER OCCUPAT LIC	4,500	4,500	3,075	(1,425)
HOTEL/MOTEL LICENSES	2,500	2,500	3,850	1,350
INSURANCE OCCUPATIONAL LI	2,000,000	2,000,000	2,022,419	22,419
MECHANICAL OCCUPATION LIC	45,000	45,000	38,975	(6,025)
MECHANICAL PERMITS	250,000	250,000	281,265	31,265
MISCELLANEOUS EMS FEES	60,000	60,000	89,040	29,040
MISCELLANEOUS INSP FEES	40,000	40,000	22,865	(17,135)
PLANNING FEES	120,000	120,000	157,134	37,134
PLUMBING OCCUPATIONAL LIC	25,000	25,000	29,625	4,625
PLUMBING PERMITS	500,000	500,000	450,211	(49,789)
STANDARDS & APPEALS FEES	10,000	10,000	10,200	200
TOBACCO PERMITS	21,500	21,500	24,500	3,000
VEHICLE FOR HIRE-LICENSES	37,500	37,500	49,250	11,750
ZONING APPEAL FEES	70,000	70,000	23,450	(46,550)
TOTAL LICENSES	14,437,500	14,797,500	16,550,974	1,753,474
INTERGOVERNMENTAL				
STATE REVENUE SHARING	219,196	219,196	218,478	(718)
GOV OFC HOME SEC/EMER PRP	150,000	150,000	381,338	231,338
METRO DIST LAW ENF COMM	73,000	73,000	86,895	13,895
OTHER INTERGOVERNMENTAL	126,400	126,400	55,265	(71,135)
SUPPLEMENTAL PAY COMP	35,626	35,626	49,872	14,246
FEDERAL GRANTS DIRECT	-	-	-	-
TOTAL INTERGOVERNMENTAL	604,222	604,222	791,848	187,626
CHARGES FOR SERVICES				
ABANDONED VEHICLE SCRAP	18,000	18,000	23,416	5,416
ASSESSOR REIMB EXPS	217,460	217,460	217,460	-
CENTRAL SERVICES	56,000	56,000	43,624	(12,376)
DANGEROUS BLDG ABATEMENT	20,000	20,000	122,218	102,218

(Continued)

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)

YEAR ENDED DECEMBER 31, 2023

	Budgeted Amount		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
DEMOLITION FEES	\$ 70,000	\$ 70,000	\$ 77,060	\$ 7,060
EMERGENCY MEDICAL SERVICE	-	-	12,807	12,807
FACILITY USE FEES	15,000	15,000	17,315	2,315
GENERAL GOVT ALLOCATION	23,112,109	23,112,109	23,112,109	-
GENL SERV MAINTENANCE	300	300	100	(200)
GRASSCUTTING REVENUES	260,000	260,000	233,691	(26,309)
HAZARDOUS MATERIAL FILING	422,000	422,000	501,146	79,146
HISTORICAL RACING FEES	-	-	44,856	44,856
HOME INCARC ENROLL FEES	13,750	13,750	11,575	(2,175)
INDIRECT COST ALLOCATION	813,305	813,305	786,977	(26,328)
LIEN RELEASE FEES	1,500	1,500	2,159	659
MORTGAGE & CONVEYANCE FEE	40,000	40,000	42,939	2,939
PRISON HOME INCARCERATION	350,000	350,000	287,840	(62,160)
PRISON MEDICAL FEES	6,000	6,000	9,665	3,665
RISK MGMT REIMB EXPS	550,384	550,384	494,817	(55,567)
SAFETY REIMB EXPS	392,400	392,400	372,204	(20,196)
SHERIFF REIMB EXPS	215,730	215,730	215,730	-
SPORTS WAGER	-	-	673,415	673,415
TRAINING FACILITY USE FEE	1,510,927	1,510,927	1,602,767	91,840
VEHICLE FOR HIRE-RIDE FEE	625,000	625,000	921,795	296,795
TOTAL CHARGES FOR SERVICES	28,709,865	28,709,865	29,827,685	1,117,820
FINES & FORFEITURES				
1PC HANDICAP PARK FINES	3,000	3,000	7,175	4,175
1ST COURT COMPUTER FINES	-	-	-	-
1ST PAR CT CONTEMPT FEES	575,000	575,000	512,166	(62,834)
1ST PAR CT INTERPRETER FEES	800	800	546	(254)
1ST PAR CT JURY FEES	148,000	148,000	121,270	(26,730)
1ST PAR CT SECURITY FEES	95,000	95,000	91,589	(3,411)
1ST PARISH CT STENO FEES	17,000	17,000	24,759	7,759
2ND COURT COMPUTER FINES	-	-	-	-
2ND COURT REDLIGHT FINES	-	-	-	-
2ND PAR CT CONTEMPT FEES	480,000	480,000	365,071	(114,929)
2ND PAR CT INTERPRETER FEES	150	150	38	(112)
2ND PAR CT JURY FEES	50,000	50,000	51,330	1,330
2ND PAR CT SECURITY FEES	45,000	45,000	44,715	(285)
2ND PARISH CT STENO FEES	20,000	20,000	22,150	2,150
2PC HANDICAP PARK FINES	800	800	446	(354)
BOND FORFEITURES	445,457	445,457	508,433	62,976
CARNIVAL VIOLATION FINES	-	-	4,000	4,000
CODE VIOLATION FINES	42,000	42,000	33,638	(8,362)
COURT REPORTER FEES	410,000	410,000	632,860	222,860
DIST COURT JURY FEES	32,000	32,000	27,201	(4,799)
DISTRICT COURTS	400,000	400,000	395,123	(4,877)
FIRST PARISH COURTS	1,640,000	1,640,000	1,567,653	(72,347)
SECOND PARISH COURTS	575,000	575,000	622,262	47,262
TOTAL FINES & FORFEITURES	4,979,207	4,979,207	5,032,425	53,218
INTEREST INCOME				
INTEREST-OTHER	-	800,000	1,562,364	762,364
INTEREST-POOLED ASSETS	1,272,138	2,872,138	2,453,587	(418,551)
TOTAL INTEREST	1,272,138	3,672,138	4,015,951	343,813
MISCELLANEOUS REVENUES				
ADJUDICATED PROP SALES	200,000	200,000	30	(199,970)
ANNUITY INCOME	102,096	102,096	102,096	-
ATTORNEY COLLECTION FEES	68,000	68,000	73,921	5,921
BID SPECIFICATION SALES	-	-	3,760	3,760
CONTRIBUTIONS & DONATIONS	3,000	3,000	4,000	1,000
LEASE-RENTAL INCOME	278,530	278,530	273,662	(4,868)

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2023

	Budgeted Amount		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
MINERAL LEASE ROYALTIES	\$ 225,000	\$ 225,000	\$ 454,175	\$ 229,175
OIL AND GAS ROYALTIES	35,000	35,000	63,282	28,282
OTHER INCOME	60,000	60,000	325,419	265,419
SALE OF FIXED ASSETS	209,606	209,606	182,678	(26,928)
TOTAL MISCELLANEOUS	<u>1,181,232</u>	<u>1,181,232</u>	<u>1,483,023</u>	<u>301,791</u>
TOTAL REVENUES	<u>\$ 105,002,245</u>	<u>\$ 107,992,145</u>	<u>\$ 112,399,376</u>	<u>\$ 4,407,231</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
PARISH COUNCIL	\$ 7,845,714	\$ 7,617,651	\$ 7,273,344	\$ 344,307
GOV AND ETHICS COMPLIANCE	125,885	125,885	127,397	(1,512)
LEGISLATIVE DELEGATION	276,123	283,104	263,519	19,585
TOTAL LEGISLATIVE	<u>8,247,722</u>	<u>8,026,640</u>	<u>7,664,260</u>	<u>362,380</u>
Judicial				
ADJUDICATED PROPERTY	200,000	200,000	-	200,000
CONSTABLES	265,710	265,710	285,227	(19,517)
DISTRICT ATTORNEY	14,759,216	14,760,646	13,119,048	1,641,598
DISTRICT COURTS	8,281,758	8,081,887	7,575,346	506,541
FIRST PARISH COURTS	3,473,100	3,477,552	3,180,714	296,838
JUSTICE OF THE PEACE	309,250	309,250	280,554	28,696
JUVENILE COURTS	4,392,655	4,477,655	4,216,417	261,238
LAW	5,567,614	5,584,246	5,498,247	85,999
MISCELLANEOUS JUDICIAL	2,600,300	2,738,973	2,726,517	12,456
PRE TRIAL RELEASE OF PRIS	296,553	296,553	276,717	19,836
PUBLIC SAFETY	-	-	-	-
SECOND PARISH COURTS	3,387,975	3,393,518	3,041,888	351,630
TOTAL JUDICIAL	<u>43,534,131</u>	<u>43,585,990</u>	<u>40,200,675</u>	<u>3,385,315</u>
Executive				
PARISH PRESIDENT	3,709,223	3,717,948	3,456,613	261,335
Elections				
ELECTIONS	152,000	112,000	53,044	58,956
REGISTRAR OF VOTERS	795,583	856,100	799,097	57,003
TOTAL ELECTIONS	<u>947,583</u>	<u>968,100</u>	<u>852,141</u>	<u>115,959</u>
Financial Administration				
ACCOUNTING AND PAYROLL	2,102,421	2,095,137	1,965,232	129,905
BUDGET	559,275	557,700	492,839	64,861
FINANCE DIRECTOR	1,212,953	1,239,953	1,125,699	114,254
GENERAL SERVICES-PROP MGT	9,163,020	8,712,804	7,715,918	996,886
HUMAN RESOURCE MANAGEMENT	1,808,869	1,810,963	1,614,960	196,003
INTERNAL AUDIT	183,295	183,295	183,866	(571)
PERSONNEL	2,095,503	2,096,335	1,878,149	218,186
PLANNING	2,219,822	2,314,773	2,057,575	257,198
PLANNING ADVISORY BOARD	365,059	365,389	225,300	140,089
PURCHASING	1,308,343	1,277,489	1,169,096	108,393
RISK MANAGEMENT	564,088	564,766	494,565	70,201
TOTAL FINANCIAL ADMINISTRATION	<u>21,582,648</u>	<u>21,218,604</u>	<u>18,923,199</u>	<u>2,295,405</u>
General Services				
CENTRAL PRINTING	195,062	216,402	225,333	(8,931)

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2023

	Budgeted Amount		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
MISC GENERAL SERVICES	\$ -	\$ -	\$ -	\$ -
SURPLUS PROPERTY	287,738	296,794	180,965	115,829
TOTAL GENERAL SERVICES	482800	513196	406298	106898
TOTAL GENERAL GOVERNMENT	78,504,107	78,030,478	71,503,186	6,527,292
Public Safety				
BOARD OF ZONING ADJUST	275,317	275,493	258,970	16,523
BUREAU OF ADJUDICATION	90,889	106,597	101,988	4,609
CODE ENFORCEMENT	5,150,388	6,583,626	5,618,762	964,864
COMMUNITY JUSTICE AGENCY	495,912	496,510	435,948	60,562
CORRECTIONS	11,244,994	11,379,951	10,797,035	582,916
EMERGENCY MANAGEMENT	3,625,992	3,687,595	2,804,058	883,537
FIRE SERVICES	1,943,376	1,937,526	1,382,856	554,670
BUILDING PERMITS	6,993,697	6,555,206	5,557,808	997,398
PUB SAFETY GRANTS AND ADM	313,236	516,834	524,804	(7,970)
TOTAL PUBLIC SAFETY	30,133,801	31,539,338	27,482,229	4,057,109
Health and Welfare				
CITIZENS W/DISABILITIES	-	-	-	-
COUNTY AGENT	89,406	89,173	83,632	5,541
HEALTH AND WELFARE	-	-	-	-
JEFF CAP	1,887,531	1,916,223	1,646,530	269,693
SERVICEMAN'S ASSISTANCE	73,167	73,167	74,200	(1,033)
TOTAL HEALTH & WELFARE	2,050,104	2,078,563	1,804,362	274,201
Culture & Recreation				
CITIZENS AFFAIRS	1,305,655	1,301,174	1,302,971	(1,797)
NON-DEPARTMENTAL	6,947,885	7,818,229	7,477,012	341,217
TOTAL CULTURE & RECREATION	8,253,540	9,119,403	8,779,983	339,420
TOTAL CAPITAL OUTLAY				-
TOTAL EXPENDITURES	\$ 118,941,552	\$ 120,767,782	\$ 109,569,760	\$ 11,198,022
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 4,465,440	\$ 89,077,301	\$ 89,077,301	\$ -
Transfers Out	(4,685,836)	(88,891,881)	(88,461,936)	429,945
TOTAL OTHER FINANCING SOURCES (USES)	(220,396)	185,420	615,365	429,945
NET CHANGES IN FUND BALANCES	(14,159,703)	(12,590,217)	3,444,981	16,035,198
Fund balance beginning of the year	33,459,077	32,062,290	53,837,627	21,775,337
END OF YEAR	\$ 19,299,374	\$ 19,472,073	\$ 57,282,608	\$ 37,810,535

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF NET POSITION
PENSION TRUST FUNDS
DECEMBER 31, 2023
(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund	Hospital District No. 1 Employees Retirement Plan	Total Pension Trust Funds
ASSETS			
Cash and cash equivalents	\$ 47	\$ 2,453	\$ 2,500
Investments			
Mutual funds - Money market/cash reserve	1,178	-	1,178
Mutual funds-Fixed income	-	16,017	16,017
Mutual funds-Equity	-	39,960	39,960
Common stocks	28,772	-	28,772
Corporate bonds	7,568	-	7,568
Real estate investments	-	6,116	6,116
US Treasury obligations	7,334	-	7,334
US Government agencies	6,490	-	6,490
Investment in partnerships		-	-
Receivables			
Contributions	16	-	16
Due from broker	-	-	-
Interest	134	7	141
Pension Asset	-	-	-
Property, plant and equipment [net]	1	-	1
Total Assets	<u>51,540</u>	<u>64,553</u>	<u>116,093</u>
Deferred outflows of resources	<u>212</u>	<u>-</u>	<u>212</u>
LIABILITIES			
Current liabilities:			
Accounts payable	147	-	147
Accrued Expense	-	80	80
Total current liabilities	<u>147</u>	<u>80</u>	<u>227</u>
Noncurrent liabilities:			
Net other postemployment benefit obligations (OPEB)	120	-	120
Net Pension Liability	<u>98</u>	<u>-</u>	<u>98</u>
Total noncurrent liabilities	<u>218</u>	<u>-</u>	<u>218</u>
Total Liabilities	<u>365</u>	<u>80</u>	<u>445</u>
Deferred inflows of resources	<u>116</u>	<u>-</u>	<u>116</u>
NET POSITION			
Restricted for:			
Pension	<u>51,271</u>	<u>64,473</u>	<u>115,744</u>
Total net position	<u>\$ 51,271</u>	<u>\$ 64,473</u>	<u>\$ 115,744</u>

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF CHANGES IN NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(in thousands of dollars)

	Employees Retirement System Pension Trust Fund	Hospital District No. 1 Employees Retirement Plan	Total Pension Trust Funds
Additions			
Contributions:			
Employer	\$ 355	\$ 1,984	\$ 2,339
Plan members	1	-	1
Total Contributions	<u>356</u>	<u>1,984</u>	<u>2,340</u>
Investment Income:			
Net Appreciation(Depreciation) in Fair Value of Investments	4,408	-	4,408
Realized gains from sale of investments	1,259	8,195	9,454
Interest/ Dividends		-	-
Total Investment Income	<u>5,667</u>	<u>8,195</u>	<u>13,862</u>
Less: Investment Expense	(171)	-	(171)
Net Investment Income	<u>5,496</u>	<u>8,195</u>	<u>13,691</u>
Total Additions	<u>\$ 5,852</u>	<u>\$ 10,179</u>	<u>\$ 16,031</u>
Deductions			
Benefits	\$ 2,463	\$ 8,553	\$ 11,016
Refunds and withdrawals	32	-	32
Administrative expense	<u>371</u>	<u>184</u>	<u>555</u>
Total Deductions	<u>2,866</u>	<u>8,737</u>	<u>11,603</u>
Net Increase (decrease) in fiduciary net position	2,986	1,442	4,428
Beginning of Year	<u>48,285</u>	<u>63,031</u>	<u>111,316</u>
End of year	<u>\$ 51,271</u>	<u>\$ 64,473</u>	<u>\$ 115,744</u>

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
YEAR ENDED DECEMBER 31, 2023

AGENCY HEAD: PARISH PRESIDENT CYNTHIA LEE SHENG

Purpose	Amount
Salary	\$ 171,138
Benefits	
Retirement	20,129
Workmen's Compensation	885
Life Insurance	250
Health Insurance	12,187
Expense Allowances	
Cell Phone Allowance	1,020
Expense Allowance	4,800
Total	\$ <u>210,409</u>

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF COUNCILMEMBER'S COMPENSATION
YEAR ENDED DECEMBER 31, 2023

Councilmember	Number of Days Served	Compensation	Expense Allowances
Ricky Templet	365	\$ 131,170	\$ 14,445
Scott Walker	365	131,170	14,445
Marion Edwards	365	87,447	14,445
Deano Bonano	365	87,447	4,620
Byron Lee	365	87,447	4,620
Dominick Impastato	365	87,447	14,445
Jennifer Van Vrancken	365	87,447	14,445

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- GENERAL FUND
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceedings			
<i>Jefferson Parish Sheriff Criminal Fines- Other 1st Parish Court</i>	\$ 799.79	\$ 714.43	\$ 1,514.22
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	193.21	172.45	365.66
<i>Jefferson Parish Sheriff Criminal Fines-Contempt 1st Parish Court</i>	284.08	226.79	510.87
Subtotal 1st Parish Court of Jefferson	<u>1,277.08</u>	<u>1,113.67</u>	<u>2,390.74</u>
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Fines- Other 2nd Parish Court</i>	317.12	288.24	605.36
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	79.66	72.41	152.07
<i>Jefferson Parish Sheriff Criminal Fines-Contempt 2nd Parish Court</i>	214.51	150.06	364.57
Subtotal 2nd Parish Court of Jefferson	<u>611.29</u>	<u>510.71</u>	<u>1,122.00</u>
Fines and Fees Collected from 24th JDC Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Fines- Other 24th JDC Parish Court</i>	225.62	169.50	395.12
<i>Jefferson Parish Sheriff Criminal Fines- Other 24th JDC Parish Court</i>	16.43	10.77	27.20
Subtotal 24th JDC Parish Court of Jefferson	<u>242.05</u>	<u>180.27</u>	<u>422.32</u>
Fines and Fees Collected from Clerk of Court			
<i>Jefferson Parish Clerk of Court Criminal Court Costs/Fees</i>	307.76	395.55	703.31
Subtotal Clerk of Court Jefferson	<u>307.76</u>	<u>395.55</u>	<u>703.31</u>
Grand Total	<u><u>\$ 2,438.17</u></u>	<u><u>\$ 2,200.20</u></u>	<u><u>\$ 4,638.38</u></u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- JUVENILE SERVICES
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from Juvenile Services Proceedings			
<i>Jefferson Parish Juvenile Services - Probation/Parole Supervision</i>	\$ 186.00	\$ -	\$ 186.00
Subtotal Juvenile Services of Jefferson	<u>186.00</u>	<u>-</u>	<u>186.00</u>
 Grand Total	 <u><u>\$ 186.00</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 186.00</u></u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- OFF DUTY WITNESS FUND
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceedings			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 107,087.85	\$ 92,426.53	\$ 199,514.38
Subtotal 1st Parish Court of Jefferson	<u>107,087.85</u>	<u>92,426.53</u>	<u>199,514.38</u>
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	34,528.21	31,926.83	66,455.04
Subtotal 2nd Parish Court of Jefferson	<u>34,528.21</u>	<u>31,926.83</u>	<u>66,455.04</u>
Fines and Fees Collected from 24th JDC Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	17,529.77	7,750.26	25,280.03
Subtotal 24th JDC Parish Court of Jefferson	<u>17,529.77</u>	<u>7,750.26</u>	<u>25,280.03</u>
Fines and Fees Collected from Juvenile Services			
<i>Jefferson Parish Juvenile Services Criminal Court Costs/ Fees Juvenile Services</i>	2,426.50	2,752.00	5,178.50
Subtotal Juvenile Court of Jefferson	<u>2,426.50</u>	<u>2,752.00</u>	<u>5,178.50</u>
Grand Total	<u><u>\$ 161,572.33</u></u>	<u><u>\$ 134,855.62</u></u>	<u><u>\$ 296,427.95</u></u>

JEFFERSON PARISH, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY - LA PUBLIC IMPROVEMENT BONDS (2ND PARISH COURT) SERIES 2014

AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 24,538.98	\$ 22,507.76	\$ 47,046.74
Subtotal 2nd Parish Court of Jefferson	<u>24,538.98</u>	<u>22,507.76</u>	<u>47,046.74</u>
Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	8,057.00	7,497.00	15,554.00
Subtotal 24th JDC Parish Court of Jefferson	<u>8,057.00</u>	<u>7,497.00</u>	<u>15,554.00</u>
Grand Total	<u>\$ 32,595.98</u>	<u>\$ 30,004.76</u>	<u>\$ 62,600.74</u>

JEFFERSON PARISH, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY - LA PUBLIC IMPROVEMENT BONDS (24TH JDC) SERIES 2014 DEBT SERVICE

AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 24th JDC Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	\$ 40,336.82	\$ 26,545.11	\$ 66,881.93
Subtotal 24th JDC Parish Court of Jefferson	<u>40,336.82</u>	<u>26,545.11</u>	<u>66,881.93</u>
Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	312,697.00	392,341.50	705,038.50
Subtotal Clerk of Court of Jefferson	<u>312,697.00</u>	<u>392,341.50</u>	<u>705,038.50</u>
Grand Total	<u>\$ 353,033.82</u>	<u>\$ 418,886.61</u>	<u>\$ 771,920.43</u>

JEFFERSON PARISH, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 1ST PARISH COURT REVENUE BOND CAPITAL PROJECT

AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 58,677.07	\$ 52,145.75	\$ 110,822.82
Subtotal 1st Parish Court of Jefferson	<u>58,677.07</u>	<u>52,145.75</u>	<u>110,822.82</u>
Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	7,889.00	9,534.00	17,423.00
Subtotal Clerk of Court of Jefferson	<u>7,889.00</u>	<u>9,534.00</u>	<u>17,423.00</u>
Grand Total	<u>\$ 66,566.07</u>	<u>\$ 61,679.75</u>	<u>\$ 128,245.82</u>

JEFFERSON PARISH, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- LA PUBLIC IMPROVEMENT BONDS (24TH JDC) SERIES 2014 CAPITAL PROJECTS

AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 2,128.00	\$ 2,408.00	\$ 4,536.00
Subtotal 2nd Parish Court of Jefferson	<u>2,128.00</u>	<u>2,408.00</u>	<u>4,536.00</u>
Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	2,478.00	2,251.00	4,729.00
Subtotal 24th JDC Parish Court of Jefferson	<u>2,478.00</u>	<u>2,251.00</u>	<u>4,729.00</u>
Grand Total	<u>\$ 4,606.00</u>	<u>\$ 4,659.00</u>	<u>\$ 9,265.00</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- INDIGENT TRANSCRIPT FUND
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 17,576.19	\$ 14,050.73	\$ 31,626.92
Subtotal 1st Parish Court of Jefferson	<u>17,576.19</u>	<u>14,050.73</u>	<u>31,626.92</u>
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	4,727.26	6,329.05	11,056.31
Subtotal 2nd Parish Court of Jefferson	<u>4,727.26</u>	<u>6,329.05</u>	<u>11,056.31</u>
Grand Total	<u><u>\$ 22,303.45</u></u>	<u><u>\$ 20,379.78</u></u>	<u><u>\$ 42,683.23</u></u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 1ST PARISH COURT EXP
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 99,285.70	\$ 88,884.01	\$ 188,169.71
Subtotal 1st Parish Court of Jefferson	<u>99,285.70</u>	<u>88,884.01</u>	<u>188,169.71</u>
Grand Total	<u><u>\$ 99,285.70</u></u>	<u><u>\$ 88,884.01</u></u>	<u><u>\$ 188,169.71</u></u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 1ST PARISH COURT DWM PROGRAMS
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ 44,860.81	\$ 38,314.71	\$ 83,175.52
Subtotal 1st Parish Court of Jefferson	<u>44,860.81</u>	<u>38,314.71</u>	<u>83,175.52</u>
 Grand Total	 <u><u>\$ 44,860.81</u></u>	 <u><u>\$ 38,314.71</u></u>	 <u><u>\$ 83,175.52</u></u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 1ST PARISH COURT SEC 894 PROBATION
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ 47,151.58	\$ 42,588.75	\$ 89,740.33
Subtotal 1st Parish Court of Jefferson	<u>47,151.58</u>	<u>42,588.75</u>	<u>89,740.33</u>
 Grand Total	 <u><u>\$ 47,151.58</u></u>	 <u><u>\$ 42,588.75</u></u>	 <u><u>\$ 89,740.33</u></u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 1ST PARISH COURT SEC 895 PROBATION
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ 172,550.04	\$ 191,987.65	\$ 364,537.69
Subtotal 1st Parish Court of Jefferson	<u>172,550.04</u>	<u>191,987.65</u>	<u>364,537.69</u>
 Grand Total	 <u><u>\$ 172,550.04</u></u>	 <u><u>\$ 191,987.65</u></u>	 <u><u>\$ 364,537.69</u></u>

JEFFERSON PARISH, LOUISIANA**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 2ST PARISH COURT SEC 894 PROBATION****AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION****DECEMBER 31, 2023**

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 15,515.46	\$ 14,833.34	\$ 30,348.80
Subtotal 2nd Parish Court of Jefferson	15,515.46	14,833.34	30,348.80
Grand Total	<u>\$ 15,515.46</u>	<u>\$ 14,833.34</u>	<u>\$ 30,348.80</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 2ND PARISH COURT EXPENSE
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 52,727.62	\$ 48,288.67	\$ 101,016.29
Subtotal 2nd Parish Court of Jefferson	<u>52,727.62</u>	<u>48,288.67</u>	<u>101,016.29</u>
 Grand Total	 <u><u>\$ 52,727.62</u></u>	 <u><u>\$ 48,288.67</u></u>	 <u><u>\$ 101,016.29</u></u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 2ND PARISH COURT DWI
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 4,215.28	\$ 3,191.09	\$ 7,406.37
Subtotal 2nd Parish Court of Jefferson	<u>4,215.28</u>	<u>3,191.09</u>	<u>7,406.37</u>
 Grand Total	 <u><u>\$ 4,215.28</u></u>	 <u><u>\$ 3,191.09</u></u>	 <u><u>\$ 7,406.37</u></u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY - 2ND PARISH COURT PROBATION
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 72,613.72	\$ 57,866.09	\$ 130,479.81
Subtotal 2nd Parish Court of Jefferson	<u>72,613.72</u>	<u>57,866.09</u>	<u>130,479.81</u>
 Grand Total	 <u><u>\$ 72,613.72</u></u>	 <u><u>\$ 57,866.09</u></u>	 <u><u>\$ 130,479.81</u></u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 2ND PARISH COURT DRIVING SCHOOL
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ -	\$ -	\$ -
Subtotal 2nd Parish Court of Jefferson	<u>-</u>	<u>-</u>	<u>-</u>
 Grand Total	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 1ST & 2ND PARISH COURT COMPUTER
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 83,238.16	\$ 74,271.46	\$ 157,509.62
Subtotal 1st Parish Court of Jefferson	<u>83,238.16</u>	<u>74,271.46</u>	<u>157,509.62</u>
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	34,664.24	31,984.95	66,649.19
Subtotal 2nd Parish Court of Jefferson	<u>34,664.24</u>	<u>31,984.95</u>	<u>66,649.19</u>
Grand Total	<u><u>\$ 117,902.40</u></u>	<u><u>\$ 106,256.41</u></u>	<u><u>\$ 224,158.81</u></u>





Statistical

(unaudited)



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.

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These schedules contain trend information to help the reader understand how the Parish’s financial performance and well-being have changed over time.

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Revenue Capacity

These schedules contain information to help the reader assess the Parish’s most significant local revenue source, the property (ad valorem) tax.

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Debt Capacity

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.

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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish’s financial activities take place.

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Operating Information

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.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

JEFFERSON PARISH, LOUISIANA

STATISTICAL SECTION

December 31, 2023

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JEFFERSON PARISH, LOUISIANA

NET POSITION BY COMPONENT

Exhibit B-1

LAST TEN FISCAL YEARS

(UNAUDITED)

(in thousands of dollars)

	2014 ¹	2015 ¹	2016 ¹	2017 ¹	2018 ¹
Governmental Activities					
Net Investment in capital assets	\$ 877,954	\$ 1,022,040	\$ 1,114,646	\$ 1,142,694	\$ 1,427,445
Restricted	399,519	443,291	457,028	752,306	404,593
Unrestricted	84,683	86,971	76,661	(96,486)	51,829
Total governmental activities net position	<u>\$ 1,362,156</u>	<u>\$ 1,552,302</u>	<u>\$ 1,648,335</u>	<u>\$ 1,798,514</u>	<u>\$ 1,883,867</u>
Business-type Activities					
Net investment in capital assets	\$ 536,687	\$ 674,982	\$ 644,096	\$ 636,924	\$ 618,108
Restricted	52,135	79,079	83,005	84,965	84,216
Unrestricted	40,639	(129,086)	(137,373)	65,808	(141,257)
Total business-type activities net position	<u>\$ 629,461</u>	<u>\$ 624,975</u>	<u>\$ 589,728</u>	<u>\$ 787,697</u>	<u>\$ 561,067</u>
Primary Government					
Net Investment in capital assets	\$ 1,414,641	\$ 1,697,022	\$ 1,758,742	\$ 1,779,618	\$ 2,045,553
Restricted	451,654	522,370	540,033	837,271	488,809
Unrestricted	125,322	(42,115)	(60,712)	(30,678)	(89,428)
Total primary government net position	<u>\$ 1,991,617</u>	<u>\$ 2,177,277</u>	<u>\$ 2,238,063</u>	<u>\$ 2,586,211</u>	<u>\$ 2,444,934</u>

¹ Restated

(Continued)

JEFFERSON PARISH, LOUISIANA

NET POSITION BY COMPONENT

Exhibit B-1

LAST TEN FISCAL YEARS

(UNAUDITED)

(in thousands of dollars)

	2019 ¹	2020 ¹	2021 ¹	2022 ¹	2023
Governmental Activities					
Net Investment in capital assets	\$ 1,484,111	\$ 1,504,986	\$ 1,447,226	\$ 1,462,797	\$ 1,850,678
Restricted	397,879	459,279	580,694	591,223	747,593
Unrestricted	32,685	69,380	18,427	176,626	(160,477)
Total governmental activities net position	<u>\$ 1,914,675</u>	<u>\$ 2,033,645</u>	<u>\$ 2,046,347</u>	<u>\$ 2,230,646</u>	<u>\$ 2,437,794</u>
Business-type Activities					
Net investment in capital assets	\$ 605,919	\$ 591,991	\$ 589,504	\$ 307,767	\$ 323,683
Restricted	95,748	106,148	118,819	45,136	33,560
Unrestricted	(147,567)	(148,472)	(161,276)	193,355	121,528
Total business-type activities net position	<u>\$ 554,100</u>	<u>\$ 549,667</u>	<u>\$ 547,047</u>	<u>\$ 546,258</u>	<u>\$ 478,771</u>
Primary Government					
Net Investment in capital assets	\$ 2,090,030	\$ 2,096,977	\$ 2,036,730	\$ 1,770,564	\$ 2,174,361
Restricted	493,627	565,427	699,513	636,359	781,153
Unrestricted	(114,882)	(79,092)	(142,849)	369,981	(38,949)
Total primary government net position	<u>\$ 2,468,775</u>	<u>\$ 2,583,312</u>	<u>\$ 2,593,394</u>	<u>\$ 2,776,904</u>	<u>\$ 2,916,565</u>

¹ Restated

JEFFERSON PARISH, LOUISIANA
CHANGES IN NET POSITION, LAST TEN FISCAL YEARS
(UNAUDITED)

Exhibit B-2

(in thousands of dollars)

	2014 ¹	2015 ¹	2016 ¹	2017 ¹	2018 ¹
Expenses					
Governmental activities:					
General government	\$ 65,065	\$ 68,180	\$ 71,441	\$ 60,789	\$ 46,653
Public safety	135,084	108,588	112,767	114,140	117,836
Public works	130,633	130,838	134,946	137,175	166,042
Transit	17,933	17,231	16,289	16,557	17,110
Health and welfare	47,262	51,142	65,505	61,635	58,040
Culture and recreation	45,777	50,641	58,783	61,117	62,261
Economic development	-	-	-	-	-
Urban redevelopment and housing	9,261	10,551	6,162	5,722	4,548
Interest on long-term debt	19,721	21,623	16,652	18,386	20,622
Total governmental activities expenses	<u>470,736</u>	<u>458,794</u>	<u>482,545</u>	<u>475,521</u>	<u>493,112</u>
Business-type activities:					
Water	37,232	41,618	44,512	42,519	45,873
Sewer	43,443	44,549	47,752	49,546	51,513
Hospital District No. 1	N/A	191,722	31,777	18,166	15,718
Total business-type activities expenses	<u>80,675</u>	<u>277,889</u>	<u>124,041</u>	<u>110,231</u>	<u>113,104</u>
Total primary government expenses	<u>\$ 551,411</u>	<u>\$ 736,683</u>	<u>\$ 606,586</u>	<u>\$ 585,752</u>	<u>\$ 606,216</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 15,168	\$ 15,470	\$ 14,913	\$ 15,259	\$ 15,467
Public safety	16,261	16,881	16,499	16,574	16,549
Public works	20,297	22,238	23,106	23,906	24,584
Transit	3,589	3,652	3,485	3,291	3,276
Health and welfare	4,266	4,280	4,467	4,724	4,747
Culture and recreation	9,033	9,318	9,506	9,378	9,345
Economic development	-	-	-	-	-
Urban redevelopment and housing	-	-	18	20	-
Operating grants and contributions	48,151	54,727	71,092	56,454	52,725
Capital grants and contributions	58,354	71,282	46,807	39,614	21,386
Total governmental activities program revenues	<u>175,119</u>	<u>197,848</u>	<u>189,893</u>	<u>169,220</u>	<u>148,079</u>
Business-type activities:					
Charges for services					
Water	32,984	33,138	33,854	34,331	34,569
Sewer	24,005	23,736	24,332	24,333	25,918
Hospital District No. 1	N/A	144,354	-	-	-
Operating grants and contributions	-	-	1,526	1,776	1,536
Capital grants and contributions	839	809	682	428	616
Total business-type activities program revenues	<u>57,828</u>	<u>202,037</u>	<u>60,394</u>	<u>60,868</u>	<u>62,639</u>
Total primary government program revenues	<u>\$ 232,947</u>	<u>\$ 399,885</u>	<u>\$ 250,287</u>	<u>\$ 230,088</u>	<u>\$ 210,718</u>

¹ Restated

(Continued)

JEFFERSON PARISH, LOUISIANA
CHANGES IN NET POSITION, LAST TEN FISCAL YEARS
(UNAUDITED)

Exhibit B-2

(in thousands of dollars)

	2019 ¹	2020 ¹	2021 ¹	2022 ¹	2023
Expenses					
Governmental activities:					
General government	\$ 56,721	\$ 52,130	\$ 49,549	\$ 33,786	\$ 229,955
Public safety	123,888	121,765	121,590	122,606	127,962
Public works	180,865	182,048	247,535	131,747	252,868
Transit	18,885	20,012	21,269	26,459	24,119
Health and welfare	55,869	56,045	78,635	76,421	56,456
Culture and recreation	68,947	65,342	73,764	77,383	80,174
Economic development	-	1,604	2,647	2,249	6,077
Urban redevelopment and housing	7,818	7,360	6,454	45,658	64,076
Interest on long-term debt	19,017	27,382	22,438	17,897	33,548
Total governmental activities expenses	<u>532,010</u>	<u>533,688</u>	<u>623,881</u>	<u>534,206</u>	<u>875,235</u>
Business-type activities:					
Water	48,648	47,035	44,483	59,466	80,283
Sewer	54,388	52,016	52,224	62,321	70,025
Hospital District No. 1	14,133	9,750	5,704	9,471	7,588
Total business-type activities expenses	<u>117,169</u>	<u>108,801</u>	<u>102,411</u>	<u>131,258</u>	<u>157,896</u>
Total primary government expenses	<u>\$ 649,179</u>	<u>\$ 642,489</u>	<u>\$ 726,292</u>	<u>\$ 665,464</u>	<u>\$ 1,033,131</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 15,327	\$ 17,702	\$ 23,191	\$ 43,293	\$ 52,648
Public safety	16,554	7,501	9,883	6,811	9,659
Public works	23,859	23,637	24,570	14,744	28,859
Transit	3,326	1,834	1,875	2,179	2,483
Health and welfare	4,642	4,786	4,427	4,238	5,630
Culture and recreation	9,322	3,891	4,801	2,915	6,088
Economic development	-	-	-	4,999	4,404
Urban redevelopment and housing	-	3,293	4,601	-	-
Operating grants and contributions	45,981	92,275	88,264	195,516	294,236
Capital grants and contributions	26,632	21,759	46,167	19,299	23,203
Total governmental activities program revenues	<u>145,643</u>	<u>176,678</u>	<u>207,779</u>	<u>293,994</u>	<u>427,210</u>
Business-type activities:					
Charges for services					
Water	35,008	36,394	34,463	45,761	57,832
Sewer	24,950	26,666	26,585	36,908	50,538
Hospital District No. 1	-	-	-	-	-
Operating grants and contributions	1,225	1,203	1,335	2,839	13,100
Capital grants and contributions	430	28	-	-	-
Total business-type activities program revenues	<u>61,613</u>	<u>64,291</u>	<u>62,383</u>	<u>85,508</u>	<u>121,470</u>
Total primary government program revenues	<u>\$ 207,256</u>	<u>\$ 240,969</u>	<u>\$ 270,162</u>	<u>\$ 379,502</u>	<u>\$ 548,680</u>

¹ Restated

(Continued)

JEFFERSON PARISH, LOUISIANA
CHANGES IN NET POSITION, LAST TEN FISCAL YEARS
(UNAUDITED)

(in thousands of dollars)

	2014 ¹	2015 ¹	2016 ¹	2017 ¹	2018 ¹
Net (Expense)/Revenue					
Governmental activities	\$ (295,617)	\$ (260,946)	\$ (292,652)	\$ (306,301)	\$ (345,033)
Business-type activities	(22,847)	(75,852)	(63,647)	(49,363)	(50,465)
Total primary government net expense	<u>(318,464)</u>	<u>(336,798)</u>	<u>(356,299)</u>	<u>(355,664)</u>	<u>(395,498)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Ad valorem	191,583	193,784	198,951	199,865	209,332
Alcoholic beverage	424	260	253	246	234
Chain store	199	251	269	260	227
Franchise fees	5,515	5,844	5,778	5,462	5,361
Sales	148,018	148,448	148,210	150,028	154,671
Hotel/Motel	3,651	3,752	3,652	3,731	3,821
Auto Rental	-	-	183	273	297
Severance	986	1,006	1,003	1,004	1,037
Unrestricted investment earnings	4,784	6,885	9,879	14,131	15,556
Miscellaneous	29,676	64,354	21,364	10,965	11,703
Gain on extinguishment of debt	-	-	-	-	-
Inflow of resources due to a transfer of operations	-	-	-	-	-
Transfers	(1,541)	(6,174)	(1,154)	(30,029)	(8,488)
Total governmental activities	<u>383,295</u>	<u>418,410</u>	<u>388,388</u>	<u>355,936</u>	<u>393,751</u>
Business-type activities:					
Taxes	19,831	19,982	20,074	20,164	20,497
Unrestricted investment earnings	347	752	2,390	2,460	2,766
Miscellaneous	1,195	15,841	4,542	4,576	4,941
Interest Expense	-	(5,769)	(248)	(472)	-
Gain/(Loss) on extinguishment of debt	1,175	(29,443)	488	188	285
Special items:					
Loss on CEA assignment of assets and liabilities	-	(30,323)	-	2,809	-
Contribution of equity interest Hospital District No. 2	-	(2,976)	-	-	-
Transfers	1,541	6,174	1,154	30,029	8,488
Total business-type activities	<u>24,089</u>	<u>(25,762)</u>	<u>28,400</u>	<u>59,754</u>	<u>36,977</u>
Total primary government	<u>\$ 407,384</u>	<u>\$ 392,648</u>	<u>\$ 416,788</u>	<u>\$ 415,690</u>	<u>\$ 430,728</u>
Change in net position					
Governmental activities	\$ 87,678	\$ 157,464	\$ 95,736	\$ 49,635	\$ 48,718
Business-type activities	1,242	(101,614)	(35,247)	10,391	(13,488)
Total primary government	<u>\$ 88,920</u>	<u>\$ 55,850</u>	<u>\$ 60,489</u>	<u>\$ 60,026</u>	<u>\$ 35,230</u>

¹ Restated

(Continued)

JEFFERSON PARISH, LOUISIANA
CHANGES IN NET POSITION, LAST TEN FISCAL YEARS
(UNAUDITED)

Exhibit B-2

(in thousands of dollars)

	2019 ¹	2020 ¹	2021 ¹	2022 ¹	2023
Net (Expense)/Revenue					
Governmental activities	\$ (386,367)	\$ (357,010)	\$ (416,102)	\$ (240,212)	\$ (448,025)
Business-type activities	(55,556)	(44,510)	(40,028)	(45,750)	(36,426)
Total primary government net expense	<u>(441,923)</u>	<u>(401,520)</u>	<u>(456,130)</u>	<u>(285,962)</u>	<u>(484,451)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Ad valorem	213,198	218,378	221,560	227,807	244,147
Alcoholic beverage	236	244	241	248	228
Chain store	248	192	246	247	209
Franchise fees	5,065	4,808	4,212	3,957	3,205
Sales	162,075	165,870	193,852	208,725	200,420
Hotel/Motel	4,057	2,525	3,555	4,318	4,011
Auto Rental	315	195	260	313	317
Severance	1,062	853	1,041	1,147	1,047
Unrestricted investment earnings	34,569	34,456	2,589	(25,526)	69,400
Miscellaneous	11,897	14,849	5,147	(5,831)	28,110
Gain on extinguishment of debt	39,856	-	-	-	-
Inflow of resources due to a transfer of operations	-	39,856	-	-	-
Transfers	(17,390)	(9,239)	(7,790)	(10,990)	104,079
Total governmental activities	<u>455,188</u>	<u>472,987</u>	<u>424,913</u>	<u>404,415</u>	<u>655,173</u>
Business-type activities:					
Taxes	20,868	21,339	25,718	26,067	27,099
Unrestricted investment earnings	6,195	5,118	(523)	(4,265)	17,149
Miscellaneous	4,045	4,381	4,423	12,169	28,770
Interest Expense	-	-	-	-	-
Gain/(Loss) on extinguishment of debt	91	-	-	-	-
Special items:					
Loss on CEA assignment of assets and liabilities	-	-	-	-	-
Contribution of equity interest Hospital District No. 2	-	-	-	-	-
Transfers	17,390	9,239	7,790	10,990	(104,079)
Total business-type activities	<u>48,589</u>	<u>40,077</u>	<u>37,408</u>	<u>44,961</u>	<u>(31,061)</u>
Total primary government	<u>\$ 503,777</u>	<u>\$ 513,064</u>	<u>\$ 462,321</u>	<u>\$ 449,376</u>	<u>\$ 624,112</u>
Change in net position					
Governmental activities	\$ 68,821	\$ 115,977	\$ 8,811	\$ 164,203	\$ 207,148
Business-type activities	(6,967)	(4,433)	(2,620)	(789)	(67,487)
Total primary government	<u>\$ 61,854</u>	<u>\$ 111,544</u>	<u>\$ 6,191</u>	<u>\$ 163,414</u>	<u>\$ 139,661</u>

¹ Restated

JEFFERSON PARISH, LOUISIANA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)
(in thousands of dollars)

Exhibit B-3

	2014	2015	2016	2017	2018
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,862	1,683	1,850	2,152	2,067
Committed	5,016	11,460	10,477	8,088	8,358
Unassigned	16,626	14,956	13,902	15,530	17,988
Total general fund	<u>\$ 23,504</u>	<u>\$ 28,099</u>	<u>\$ 26,229</u>	<u>\$ 25,770</u>	<u>\$ 28,413</u>
Other Governmental Funds					
Nonspendable	\$ 2,049	\$ 2,089	\$ 651	\$ 739	\$ 757
Restricted	427,596	470,294	487,037	552,998	527,170
Committed	93,431	91,206	84,181	155,781	172,472
Unassigned	-	-	-	(2,494)	(1,004)
Total other governmental funds	<u>\$ 523,076</u>	<u>\$ 563,589</u>	<u>\$ 571,869</u>	<u>\$ 707,024</u>	<u>\$ 699,395</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
FUND BALANCES, GOVERNMENTAL FUNDS

Exhibit B-3

LAST TEN FISCAL YEARS
(UNAUDITED)
(in thousands of dollars)

	2019	2020	2021	2022	2023
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 633
Restricted	1,838	1,898	1,810	1,785	1,739
Committed	8,815	7,109	11,465	14,160	21,906
Unassigned	21,260	24,402	25,440	31,919	27,657
Total general fund	<u>\$ 31,913</u>	<u>\$ 33,409</u>	<u>\$ 38,715</u>	<u>\$ 47,864</u>	<u>\$ 51,935</u>
Other Governmental Funds					
Nonspendable	\$ 585	\$ 488	\$ 555	\$ 703	\$ 8,279
Restricted	779,579	874,103	820,532	727,052	769,063
Committed	203,152	212,650	225,300	250,687	423,866
Unassigned	(6,406)	(670)	(570)	(946)	-
Total other governmental funds	<u>\$ 976,910</u>	<u>\$ 1,086,571</u>	<u>\$ 1,045,817</u>	<u>\$ 977,496</u>	<u>\$ 1,201,208</u>

JEFFERSON PARISH, LOUISIANA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

Exhibit B-4

(in thousands of dollars)

	2014	2015	2016	2017	2018
Revenues					
Taxes (See Table B-5)	\$ 350,376	\$ 353,345	\$ 358,116	\$ 360,596	\$ 374,980
Licenses and permits	15,417	15,662	15,201	16,114	15,729
Intergovernmental	108,338	125,953	119,088	95,993	74,069
Charges for services	57,731	61,116	62,247	63,345	73,659
Fines and forfeitures	8,046	8,600	8,359	7,938	7,871
Interest income(losses)	3,407	5,362	7,738	11,290	9,713
Miscellaneous	9,725	49,318	6,309	6,023	5,800
TOTAL REVENUES	553,040	619,356	577,058	561,299	561,821
Expenditures					
Current					
General government	38,795	38,967	40,767	40,024	39,603
Public safety	99,207	100,786	104,213	104,503	109,451
Public works	106,436	100,172	105,640	95,123	92,354
Transit	15,323	14,897	15,118	15,587	16,544
Health and welfare	46,200	50,253	63,951	59,983	56,299
Culture and recreation	42,843	43,420	47,286	48,701	50,300
Urban redevelopment and housing	9,420	10,504	6,127	5,649	5,008
Intergovernmental	20,773	20,697	21,325	21,298	22,099
Debt service					
Principal	29,576	30,569	33,603	30,474	35,865
Interest and other charges	19,347	17,970	16,996	15,444	16,941
Capital outlay	116,432	158,574	132,715	103,612	129,693
TOTAL EXPENDITURES	544,352	586,809	587,741	540,398	574,157
Excess of revenues over (under) expenditures	8,688	32,547	(10,683)	20,901	(12,336)
Other financing sources (uses)					
Transfers in	78,519	74,953	75,201	120,588	92,132
Transfers out	(65,582)	(62,997)	(57,753)	(117,912)	(84,783)
Issuance of bonds	-	-	-	108,395	-
Issuance of refunding bonds	-	-	-	48,115	-
Proceeds from long term debt	20,565	47,485	43,010	-	-
Proceeds from refunding bonds	(7,651)	(11,107)	-	-	-
Payment to refund bond escrow agent	(13,127)	(35,774)	(49,778)	(47,710)	-
Premium on long term debt	138	-	7,462	13,799	-
TOTAL OTHER FINANCING SOURCES (USES)	12,862	12,560	18,142	125,275	7,349
Special items					
Inflow of resources due to a transfer of operations	-	-	-	-	-
Net change in fund balances	\$ 21,550	\$ 45,107	\$ 7,459	\$ 146,176	\$ (4,987)
Debt service as a percentage of noncapital expenditures	11.43%	11.33%	11.12%	10.51%	11.88%

(Continued)

JEFFERSON PARISH, LOUISIANA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

Exhibit B-4

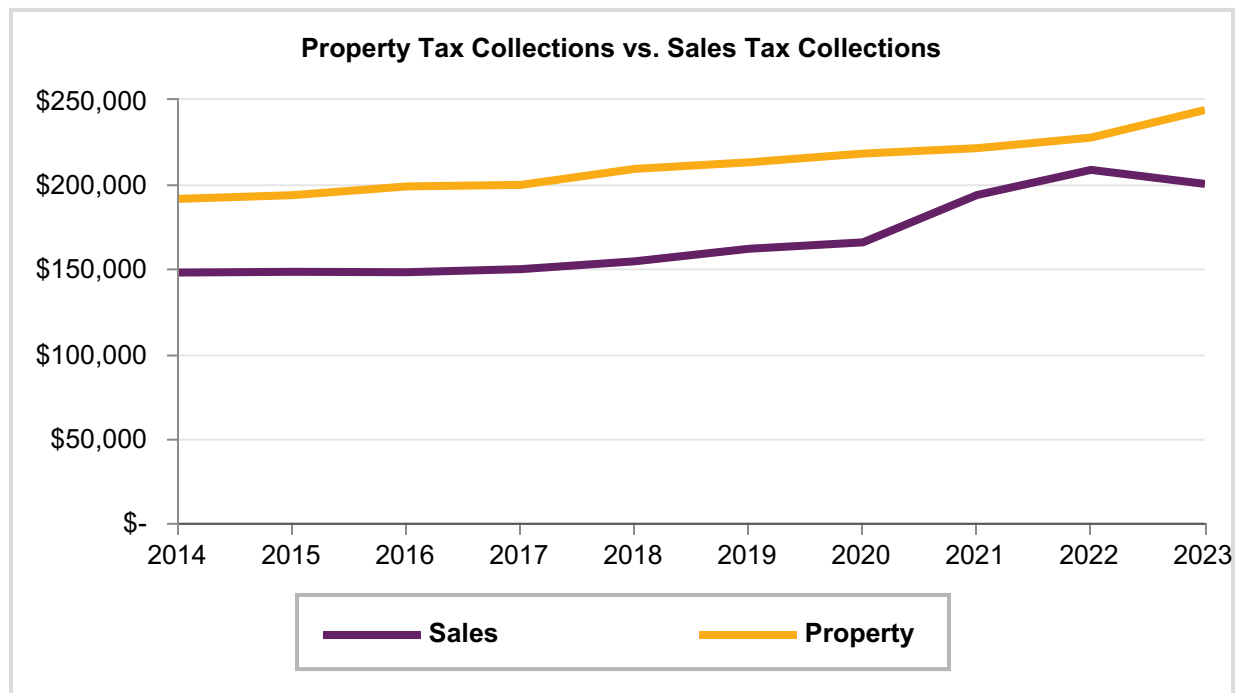
(in thousands of dollars)

	2019	2020	2021	2022	2023
Revenues					
Taxes (See Table B-5)	\$ 386,256	\$ 393,065	\$ 424,967	\$ 446,762	\$ 453,583
Licenses and permits	15,659	15,163	16,320	17,598	17,061
Intergovernmental	69,260	119,817	119,421	149,814	285,350
Charges for services	73,190	70,616	73,286	80,077	85,365
Fines and forfeitures	7,943	6,335	7,263	7,107	7,346
Interest income(losses)	29,624	29,041	(1,201)	(22,990)	65,334
Miscellaneous	6,094	6,988	6,944	25,641	11,606
TOTAL REVENUES	588,026	641,025	647,000	704,009	925,645
Expenditures					
Current					
General government	41,626	68,216	66,560	75,902	74,342
Public safety	109,867	112,998	122,415	122,065	128,396
Public works	99,352	114,651	190,530	157,273	197,425
Transit	17,907	18,275	19,495	23,697	21,792
Health and welfare	52,660	53,404	64,673	122,124	54,656
Culture and recreation	52,985	52,132	62,649	73,811	72,478
Urban redevelopment and housing	7,999	1,605	2,655	2,270	6,022
Intergovernmental	22,966	7,334	6,559	45,649	63,888
Debt service					
Principal	33,804	21,105	22,155	22,035	24,420
Interest and other charges	21,112	30,370	26,994	26,855	26,498
Capital outlay	143,230	139,555	133,186	110,913	142,936
TOTAL EXPENDITURES	603,508	619,645	717,871	782,594	812,853
Excess of revenues over (under) expenditures	(15,482)	21,380	(70,871)	(78,585)	112,792
Other financing sources (uses)					
Transfers in	90,297	96,518	120,082	121,610	357,007
Transfers out	(89,100)	(93,995)	(112,647)	(112,555)	(255,698)
Bond premium	-	-	-	-	216
Issuance of bonds	250,865	4,592	15,076	10,358	13,465
Issuance of refunding bonds	52,635	6,923	-	-	-
Proceeds from long term debt	-	-	-	-	-
Proceeds from refunding bonds	-	-	-	-	-
Payment to refund bond escrow agent	(60,737)	(6,923)	-	-	-
Premium on long term debt	52,536	1,971	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	296,496	9,086	22,511	19,413	114,990
Special items					
Inflow of resources due to a transfer of operations	-	80,693	-	-	-
Net change in fund balances	\$ 281,014	\$ 111,159	\$ (48,360)	\$ (59,172)	\$ 227,782
Debt service as a percentage of noncapital expenditures	11.93%	10.72%	8.41%	7.28%	7.60%

JEFFERSON PARISH, LOUISIANA
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN YEARS
(UNAUDITED)
(in thousands of dollars)

Exhibit B-5

Year	Property	Sales	Severance	Miscellaneous	Total
2014	\$ 191,583	\$ 148,018	\$ 986	\$ 9,789	\$ 350,376
2015	193,784	148,448	1,006	10,107	353,345
2016	198,951	148,210	1,003	9,952	358,116
2017	199,865	150,028	1,004	9,699	360,596
2018	209,332	154,671	1,037	9,940	374,980
2019	213,198	162,075	1,062	9,921	386,256
2020	218,378	165,870	853	7,964	393,065
2021	221,560	193,852	1,041	8,514	424,967
2022	227,807	208,725	1,147	9,083	446,762
2023	244,147	200,420	1,047	7,970	453,583



JEFFERSON PARISH, LOUISIANA
SALES TAX BY VOTER DEDICATION
LAST TEN YEAR
(UNAUDITED)
(in thousands of dollars)

Exhibit C-1a

Year	1/2 of One Cent					Jefferson Highway Economic Dev District
	General Fund Undedicated	Terrytown Redevelopment	Metairie CBD District	Churchill Economic Dev District		
2014	\$ 31,508	\$ 293	\$ 216	\$ 101	\$	-
2015	31,723	274	198	28		-
2016	31,786	225	180	30		-
2017	32,291	171	176	20		-
2018	33,460	199	167	20		-
2019	35,241	245	156	14		141
2020	36,214	125	90	4		564
2021	42,528	232	139	25		617
2022	46,019	224	143	72		565
2023	44,071	148	64	95		606

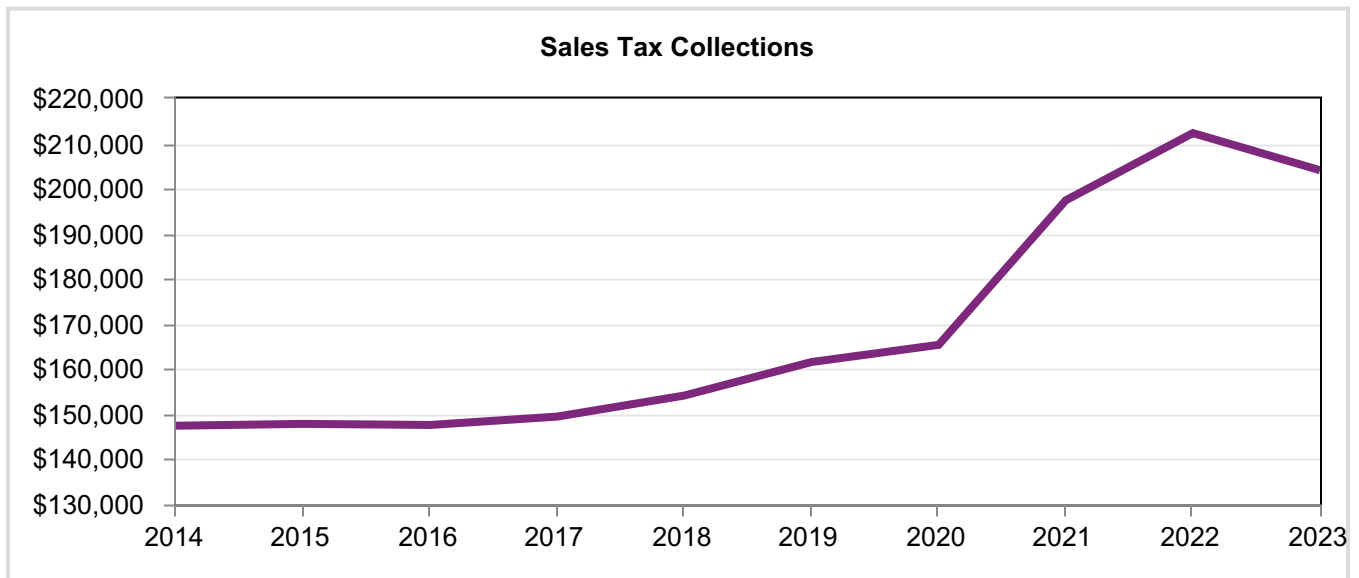
Note: Due to proprietary issues, the disclosure of the ten largest sales tax revenue payers are not available. The categories presented to provide alternative information.

(Continued)

JEFFERSON PARISH, LOUISIANA
SALES TAX BY VOTER DEDICATION
LAST TEN YEAR
(UNAUDITED)
(in thousands of dollars)

Exhibit C-1a

Year	1/2 of One Cent		1/2 of One Cent		7/8 of One Cent	Total	Total Direct Rate					
	Public Roads		Drainage M & O 1/3	Drainage & Sewerage 2/3	Sewerage/ Roads/ Drainage							
2014	\$	32,118	\$	13,417	\$	21,919	\$	47,901	\$	147,473	\$	2.38
2015		32,223		13,518		22,058		47,858		147,880		2.38
2016		32,221		13,592		22,025		47,579		147,638		2.38
2017		32,660		13,734		22,277		48,169		149,498		2.38
2018		33,846		14,267		23,077		49,129		154,165		2.38
2019		35,783		15,084		24,306		50,621		161,591		2.38
2020		36,996		15,111		24,906		51,389		165,399		2.38
2021		43,542		17,867		29,373		63,117		197,440		2.38
2022		47,024		19,495		31,758		67,042		212,342		2.38
2023		44,985		18,721		30,377		65,040		204,107		2.38



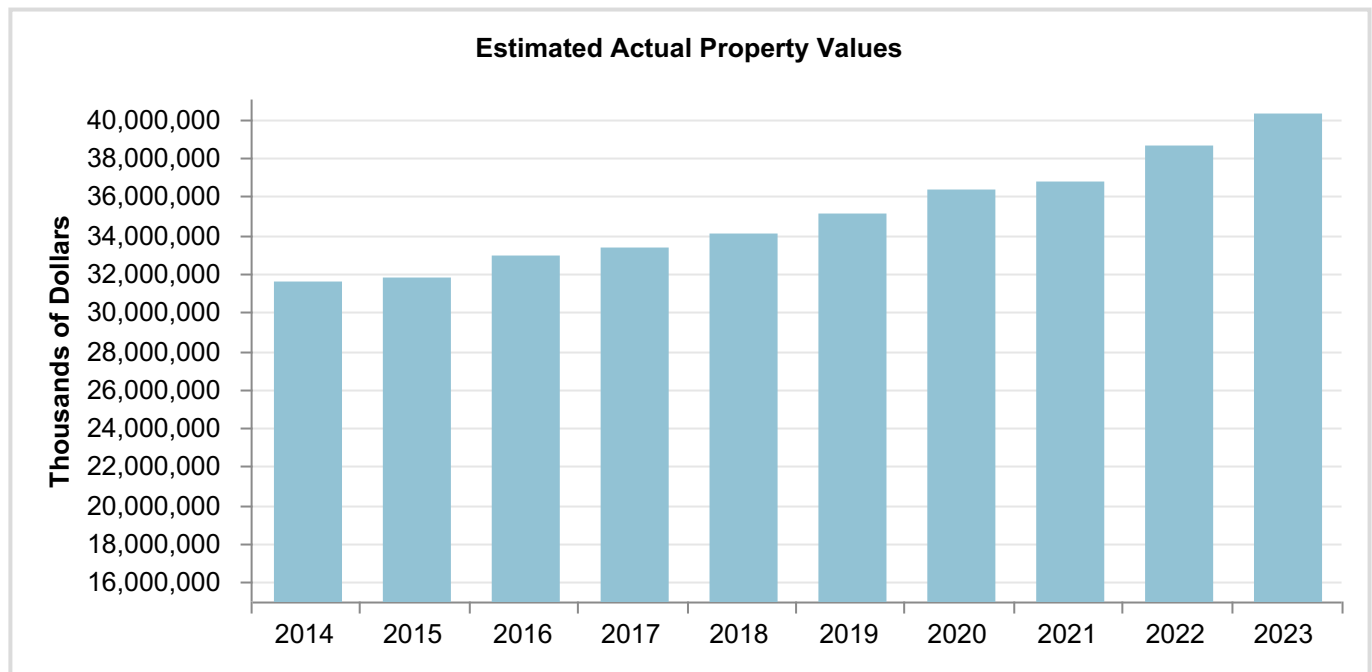
JEFFERSON PARISH, LOUISIANA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY **Exhibit C-1b**
LAST TEN YEARS
(UNAUDITED)
(in thousands of dollars)

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	Assessed Value	Estimated Actual Value		
2014	\$ 2,565,248	\$ 25,652,480	\$ 902,873	\$ 6,019,154	\$ 742,507	\$ 2,725,614	\$ 31,671,634	8.61	1.41
2015	2,587,497	25,874,970	898,954	5,993,027	741,598	2,744,853	31,867,997	8.61	1.42
2016	2,710,587	27,105,870	880,597	5,870,647	740,238	2,850,946	32,976,517	8.65	1.39
2017	2,760,652	27,606,520	878,851	5,859,007	743,245	2,896,258	33,465,527	8.65	1.39
2018	2,827,135	28,271,350	890,903	5,939,354	746,241	2,971,797	34,210,704	8.69	1.40
2019	2,896,380	28,963,800	932,023	6,213,487	747,604	3,080,799	35,177,287	8.76	1.41
2020	3,010,722	30,107,220	947,545	6,316,967	751,763	3,206,504	36,424,187	8.80	1.38
2021	3,072,987	30,729,870	926,092	6,173,947	744,256	3,254,823	36,903,817	8.82	1.39
2022	3,201,408	32,014,080	1,002,146	6,680,974	740,883	3,462,671	38,695,054	8.95	1.75
2023	3,283,003	32,830,034	1,133,500	7,556,664	747,612	3,668,891	40,386,698	9.08	1.45

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.

¹ Taxes are based on prior years tax roll.



JEFFERSON PARISH, LOUISIANA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS **Exhibit C-2**
(PER \$100 OF ASSESSED VALUE)
LAST TEN YEARS
(UNAUDITED)

Year	Jefferson Parish				Overlapping Rates		Total
	General Fund	Special Revenue Funds	Debt Service Funds	Total Direct	Parish School System	Parish Other	
2014	0.11	1.30	-	1.41	1.89	0.81	4.11
2015	0.11	1.31	-	1.42	1.89	0.81	4.12
2016	0.11	1.28	-	1.39	1.90	0.86	4.15
2017	0.11	1.28	-	1.39	1.90	0.81	4.10
2018	0.11	1.29	-	1.40	1.91	0.82	4.13
2019	0.11	1.30	-	1.41	1.91	0.82	4.14
2020	0.11	1.27	-	1.38	2.52	0.82	4.72
2021	0.11	1.28	-	1.39	2.53	0.82	4.74
2022	0.11	1.64	-	1.75	2.53	1.43	5.71
2023	0.11	1.34	-	1.45	2.56	1.44	5.45

JEFFERSON PARISH, LOUISIANA
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)
(In thousands of dollars)

Exhibit C-3

Taxpayer	Type of Business	2023		
		Assessed Valuation ²	Rank	Percentage of Total Assessed Valuation
Entergy Louisiana LLC	Electric Utility	\$ 79,625	1	1.80 %
Atmos Energy Louisiana	Electric Utility	39,935	2	0.90 %
Causeway Associates	Retail Property Mgmt	31,729	3	0.72 %
Hancock Whitney	Banking	30,606	4	0.69 %
Lakeway Associates LLC	Retail Property Mgmt	21,836	5	0.49 %
Cornerstone Chemical	Industry	21,182	6	0.48 %
Elmwood Retail Property	Retial Property Mgmt	14,720	7	0.33 %
Intralox LLC	Industry	21,071	8	0.48 %
J W Stone Dist LLC	Industry	20,763	9	0.47 %
Entergy Louisiana LLC	Electric Utility	12,683	10	0.29 %
		<u>\$ 294,150</u>		<u>6.65 %</u>

¹ Source: Jefferson Parish Assessor's Office

² Source: Jefferson Parish Sheriff.

(Continued)

JEFFERSON PARISH, LOUISIANA
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)
(In thousands of dollars)

Exhibit C-3

Taxpayer	Type of Business	2014		
		Assessed Valuation ¹	Rank	Percentage of Total Assessed Valuation
Entergy Louisiana LLC	Electric Utility	\$ 43,068	1	1.24 %
Atmos Energy Louisiana	Electric Utility	22,430	4	0.65 %
Causeway Associates	Retail Property Mgmt	25,458	3	0.73 %
Hancock Whitney	Banking			
Lakeway Associates LLC	Retail Property Mgmt	19,144	6	0.55 %
Cornerstone Chemical	Industry			
Elmwood Retail Property	Retail Property Mgmt	12,826	9	0.37 %
Intralox LLC	Industry			
J W Stone Dist LLC	Industry	18,943	7	0.55 %
Bellsouth Telecommunication	Utility	27,448	2	0.79 %
Avondale Shipyards	Shipbuilding			
Richards Clearview	Retail Property Mgmt	10,717	10	0.31 %
Metals USA	Industry	17,373	8	0.50 %
Whitney Bank	Banking	20,648	5	0.60 %
		<u>\$ 218,055</u>		<u>6.29 %</u>

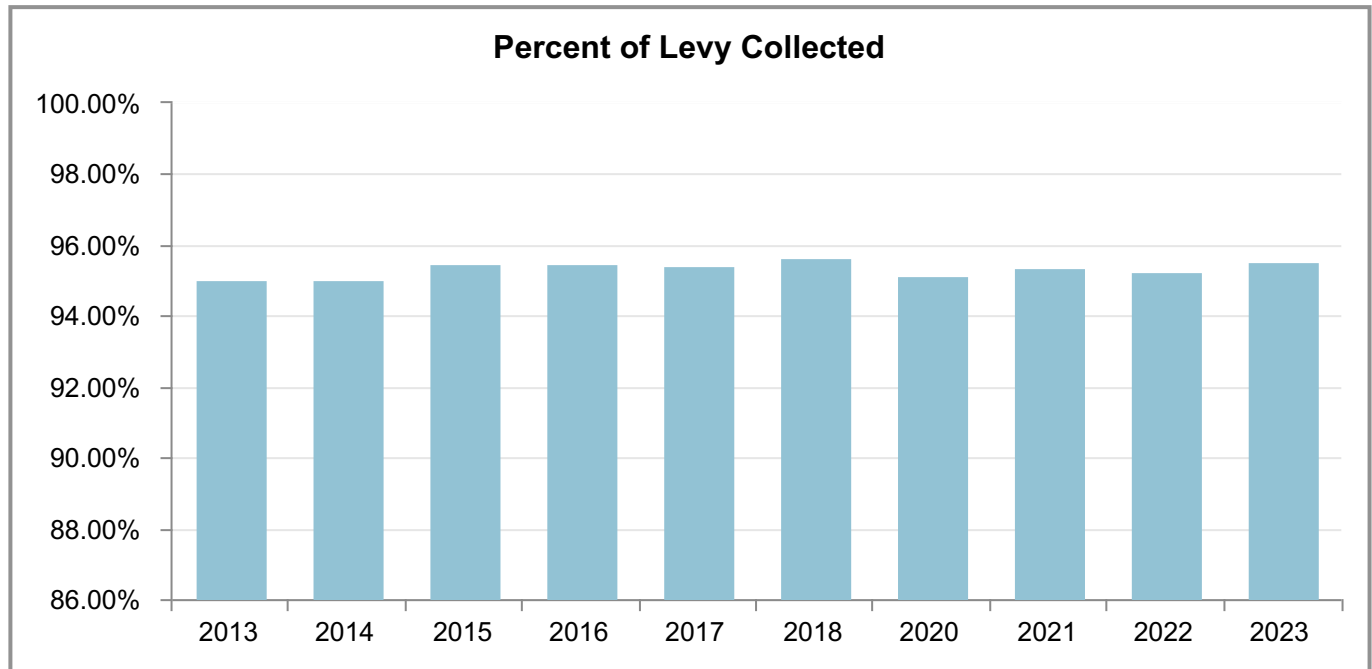
JEFFERSON PARISH, LOUISIANA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
(UNAUDITED)
(In thousands of dollars)

Exhibit C-4

Fiscal Year Ended	Total Adjusted Tax Levy	Collected within Year		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes To Tax Levy
		Current Tax Collections	Percent of Levy Collected					
2014	\$ 219,444	\$ 208,538	95.03 %	\$ 1,715	\$ 210,253	95.81 %	\$ 9,191	4.19 %
2015	223,218	212,071	95.01	649	212,720	95.30	10,498	4.70 %
2016	228,402	218,070	95.48	380	218,450	95.64	9,952	4.36 %
2017	228,478	218,137	95.47	327	218,464	95.62	10,014	4.38 %
2018	238,884	227,898	95.40	398	228,296	95.57	10,588	4.43 %
2019	242,263	231,758	95.66	670	232,428	95.94	9,835	4.06 %
2020	249,905	237,762	95.14	634	238,396	95.39	11,509	4.61 %
2021	252,065	240,460	95.40	465	240,925	95.58	11,140	4.42 %
2022	259,150	246,813	95.24	531	247,344	95.44	11,806	4.56 %
2023	278,000	265,653	95.56	974	266,627	95.91	11,375	4.09 %

Source: Jefferson Parish Sheriff's Office

Note: Includes taxes levied for reporting entity only. Tax collections shown in this table includes governmental and proprietary fund types.



JEFFERSON PARISH, LOUISIANA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(UNAUDITED)
(in thousands of dollars)

Exhibit D-1

Year	Government Activities						
	Sales & Use Tax Bonds	Direct Placement Revenue Bonds ³	General Obligation Bonds ²	Certificates of Indebtedness	Loan Programs	Direct Placement Loan Programs	Capital Lease
2014	\$ 233,220	\$ 24,612	\$ 6,545	\$ 5,565	\$ 93,606	\$ -	\$ 3,014
2015	214,678	14,436	5,555	4,815	89,750	-	2,536
2016	189,885	13,719	4,530	4,050	83,169	-	2,048
2017	282,745	12,998	3,470	3,270	72,522	-	1,551
2018	259,270	17,259	2,365	2,475	67,769	-	1,044
2019	455,475	16,358	1,215	1,665	86,420	-	527
2020	407,070	53,430	-	840	77,320	7,975	-
2021	394,001	52,204	-	-	73,335	21,990	-
2022	380,470	50,951	-	-	69,235	31,264	-
2023	371,690	45,840	-	-	76,415	29,263	-

Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial statements,

¹ See the Schedule of Demographic and Economic Statistics for personal income and population data.

² General obligation bonds funded through property taxes.

³ Direct Placement debt is reported separately per GASB 88 guidelines.

JEFFERSON PARISH, LOUISIANA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(UNAUDITED)
(in thousands of dollars)

Exhibit D-1

Year	Government Activities	Business-Type Activities		Total Primary Government (restated)	Percentage of Personal Income ¹ (restated)	Per Capita ¹ (restated)
	Southeast Louisiana Project (restated)	Revenue Bonds	Special Assessment Debt			
2014	\$ -	\$ 9,475	\$ 596	\$ 376,633	1.89	0.87
2015	17,289	16,420	531	366,010	1.83	0.84
2016	16,992	27,126	464	341,983	1.67	0.79
2017	16,743	32,268	398	425,965	2.05	0.98
2018	100,336	33,729	332	484,579	2.27	1.11
2019	98,493	33,175	265	693,593	3.13	1.59
2020	95,500	36,297	199	678,631	3.00	1.57
2021	92,188	40,057	133	673,908	2.81	1.58
2022	89,253	315,290	67	936,530	3.71	2.13
2023	89,287	271,785	-	884,280	3.54	2.02

JEFFERSON PARISH, LOUISIANA
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE Exhibit D-2
LAST TEN YEARS
(UNAUDITED)

Fiscal Year Ended December 31,	Tax Roll	Population ¹ ₂	Assessed Value ¹	General Obligation Bonds ^{1 3}	Debt Service Monies Available ¹	Net Bonded Debt ¹	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2014	2013	435	\$ 3,468,121	\$ 6,545	\$ 176	\$ 6,369	0.18	14.64
2015	2014	436	3,486,451	5,555	133	5,422	0.16	12.44
2016	2015	434	3,591,184	4,530	56	4,474	0.12	10.31
2017	2016	437	3,639,502	3,470	138	3,332	0.09	7.62
2018	2017	436	3,718,039	2,365	178	2,187	0.06	5.02
2019	2018	435	3,828,403	1,215	145	1,070	0.03	2.46
2020	2019	431	3,958,267	-	-	-	-	—
2021	2020	428	3,999,079	-	-	-	-	-
2022	2021	440	4,203,554	-	-	-	-	-
2023	2022	438	4,416,502	-	-	-	-	-

¹ Amounts expressed in thousands

² Source: JEDCO Jefferson Parish Economic Profile

³ General obligation debt paid off.

JEFFERSON PARISH, LOUISIANA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2023
(UNAUDITED)
(in thousands of Dollars)

Exhibit D-3

	Governmental Activities Debt Outstanding	Percentage Applicable To Government	Amount Applicable to Government
Direct:			
Jefferson Parish	\$ 578,769		\$ 578,769
Total Direct Parish Debt	<u>\$ 578,769</u>	100%	<u>\$ 578,769</u>
Overlapping:			
Jefferson Parish School Board	\$ 271,009		¹ \$ 271,009
Jefferson Parish Sheriff Office	-		² -
Total Overlapping debt	<u>\$ 271,009</u>	100%	<u>\$ 271,009</u>
Total Direct and Overlapping debt	<u>\$ 849,778</u>		<u>\$ 849,778</u>
	2023 Population		³ 432,346

¹ Source: Jefferson Parish School Board Comprehensive Annual Financial Report-Statistical Section.

² Source: Jefferson Parish Sheriff Comprehensive Annual Financial Report- Statistical Section.

³ Source: JEDCO Jefferson Parish Economic Profile

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

Exhibit D-4

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
2014	\$3,468,121	\$346,812	\$(6,369)	\$340,443	1.84%
2015	3,486,451	348,645	(5,422)	343,223	1.56%
2016	3,591,184	359,118	(4,474)	354,644	1.25%
2017	3,639,502	363,950	(3,332)	360,618	0.92%
2018	3,718,039	371,804	(2,187)	369,617	0.59%
2019	3,828,403	382,840	(1,070)	381,770	0.28%
2020	3,958,267	395,827	-	395,827	—%
2021	3,999,079	399,908	-	399,908	—%
2022	4,203,554	420,355	-	420,355	—%
2023	4,416,502	441,650	-	441,650	—%

Source: Jefferson Parish Assessor's Office

¹ Legal debt limit is 10 percent of the assessed value of taxable property for any one purpose

JEFFERSON PARISH, LOUISIANA
PLEDGED REVENUE COVERAGE
LAST TEN YEARS
(UNAUDITED)

Exhibit D-5

A-Special Sales Tax Revenue Bonds - 7/8ths of one cent

Year	Gross Revenue ¹	Expenses ²	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2014	\$ 53,881,658	\$ 5,970,335	\$ 47,911,323	\$ 21,999,735	\$ 14,290,587	\$ 36,290,322	1.32
2015	53,907,276	5,961,750	47,945,526	22,870,975	12,474,621	35,345,596	1.36
2016	53,459,300	5,921,194	47,538,106	25,495,000	10,460,792	35,955,792	1.32
2017	54,122,245	5,993,397	48,128,848	25,185,000	9,013,760	34,198,760	1.41
2018	55,201,591	6,111,225	49,090,366	26,100,000	14,071,354	40,171,354	1.22
2019	56,877,626	6,284,599	50,593,027	27,145,000	11,458,130	38,603,130	1.31
2020	57,739,891	6,351,388	51,388,503	9,860,000	21,741,187	31,601,187	1.63
2021	70,918,525	7,801,038	63,117,487	12,505,000	19,098,286	31,603,286	2.00
2022	75,328,330	8,286,116	67,042,214	12,945,000	18,659,286	31,604,286	2.12
2023	73,078,426	8,050,547	65,027,879	13,400,000	18,202,350	31,602,350	2.06

B - Hotel Occupancy Tax Bonds

Year	Gross Revenue ¹	Expenses ²	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2014	\$ 1,288,012	\$ 141,681	\$ 1,146,331	\$ 325,000	\$ 82,138	\$ 407,138	2.82
2015	1,311,870	144,306	1,167,564	345,000	65,075	410,075	2.85
2016	1,270,017	139,702	1,130,315	365,000	46,963	411,963	2.74
2017	1,299,336	142,927	1,156,409	385,000	27,618	412,618	2.80
2018	1,330,769	146,385	1,184,384	180,000	188,737	368,737	3.21
2019	1,420,273	164,730	1,255,543	70,000	198,360	268,360	4.68
2020	819,624	93,309	726,315	220,000	196,330	416,330	1.74
2021	1,135,240	130,526	1,004,714	515,000	189,950	704,950	1.43
2022	1,425,631	159,319	1,266,312	515,000	189,950	704,950	1.80
2023	933,579	105,194	828,385	545,000	159,645	704,645	1.18

JEFFERSON PARISH, LOUISIANA

PLEDGED REVENUE COVERAGE

Exhibit D-5

LAST TEN YEARS

(UNAUDITED)

C - Drainage Sales Tax Bonds 2/3 of 1/2 Cent ³

Year	Gross Revenue ¹	Expenses ²	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2014	\$ 24,628,151	\$ 2,718,597	\$ 21,909,554	\$ 2,355,000	\$ 3,230,606	\$ 5,585,606	3.92
2015	24,784,090	2,718,597	22,065,493	2,450,000	3,133,619	5,583,619	3.95
2016	24,747,281	2,731,701	22,015,580	3,280,000	2,094,822	5,374,822	4.10
2017	25,029,873	2,780,786	22,249,087	2,675,000	2,612,084	5,287,084	4.21
2018	25,929,480	2,867,393	23,062,087	2,805,000	2,205,541	5,010,541	4.60
2019	27,310,276	3,022,130	24,288,146	2,945,000	2,066,336	5,011,336	4.85
2020	27,984,720	3,088,919	24,895,801	2,910,000	1,936,350	4,846,350	5.14
2021	33,002,934	3,635,323	29,367,611	2,735,000	1,809,125	4,544,125	6.46
2022	35,683,246	3,935,157	31,748,089	2,880,000	1,668,750	4,548,750	6.98
2023	34,131,819	3,754,500	30,377,319	3,030,000	1,521,000	4,551,000	6.67

D- Public Improvement Revenue Bonds

Year	Gross Revenue ¹	Expenses ²	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2014	\$ 3,198,431	\$ 226,930	\$ 2,971,501	\$ 1,540,000	\$ 582,252	\$ 2,122,252	1.40
2015	3,921,780	18,487	3,903,293	2,725,000	1,098,778	3,823,778	1.02
2016	3,669,705	14,950	3,654,755	2,980,000	1,076,957	4,056,957	0.90
2017	10,367,803	33,329	10,334,474	6,276,800	3,881,455	10,158,255	1.02
2018	10,310,223	36,866	10,273,357	6,314,763	3,409,067	9,723,830	1.06
2019	10,854,208	36,369	10,817,839	7,344,031	3,205,823	10,549,854	1.03
2020	6,452,995	29,666	6,423,329	5,525,000	1,968,578	7,493,578	0.86
2021	5,197,842	27,450	5,170,392	3,715,000	1,808,905	5,523,905	0.94
2022	5,486,516	26,978	5,459,538	2,840,000	2,162,738	5,002,738	1.09
2023	6,850,561	40,850	6,809,711	4,226,972	2,372,904	6,599,876	1.03

JEFFERSON PARISH, LOUISIANA
PLEDGED REVENUE COVERAGE
LAST TEN YEARS
(UNAUDITED)

Exhibit D-5

E - Special Assessments

Year	Gross Revenue ¹	Expenses ²	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2014	\$ 184,317	\$ -	\$ 184,317	\$ 66,344	\$ 17,913	\$ 84,257	2.19
2015	70,193	-	70,193	66,344	16,122	82,466	0.85
2016	60,495	-	60,495	66,344	14,330	80,674	0.75
2017	71,261	-	71,261	66,344	12,539	78,883	0.90
2018	49,662	-	49,662	66,344	10,748	77,092	0.64
2019	68,497	-	68,497	68,344	8,956	77,300	0.89
2020	28,061	-	28,061	66,344	7,165	73,509	0.38
2021	50,800	-	50,800	66,344	5,374	71,718	0.71
2022	69,928	-	69,928	66,344	3,583	69,927	1.00
2023	103,423	-	103,423	66,344	1,776	68,120	1.52

¹ Includes operating revenues, investment earnings, and tax collector commission (not recorded in reporting entity).

² Includes commission expense (not recorded in reporting entity) and investment expenses.

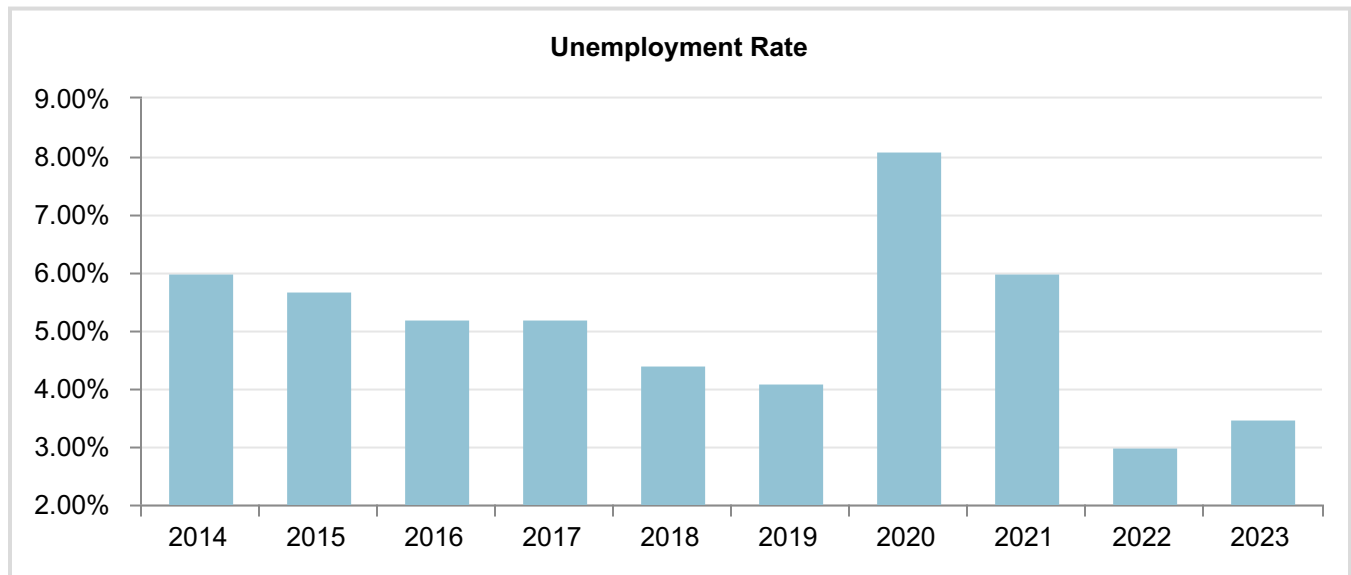
JEFFERSON PARISH, LOUISIANA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS
(UNAUDITED)

Exhibit E-1

Year	Population	Personal Income	Per Capita Income	Total School Enrollment ¹	Unemployment Rate
2014	434,767	\$19,969,663	\$45,932	45,979	6.0
2015	435,689	20,022,745	45,954	48,126	5.7
2016	433,634	20,471,082	46,922	45,671	5.2
2017	436,523	20,774,666	47,591	46,611	5.2
2018	436,359	21,321,109	48,563	45,049	4.4
2019	434,893	22,138,952	51,005	50,582	4.1
2020	431,275	22,608,304	52,274	43,168	8.1
2021	427,803	23,940,225	55,373	42,163	6.0 ²
2022	439,590	25,277,258	58,284	47,720	3.0
2023	437,741	24,996,051	58,692	47,228	3.5

¹ Source: JEDCO Jefferson Parish Economic Profile

² Unemployment rate at end of December for Jefferson Parish was 8.1% however, due to pandemic unemployment rates range from 3,6 to as high as 16,6% during the year.



JEFFERSON PARISH, LOUISIANA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)
AS OF DECEMBER 31

Exhibit E-2

Employer	2023		
	Employees ¹	Rank	Percentage of Total Parish Employment
Ochsner Health Foundation LLC	27,667	1	13.10 %
Jefferson Parish School Board	6,400	2	3.03
Favrot & Shane AIA Architects	3,045	3	1.44
Jefferson Parish Government	2,818	4	1.33
Laitram, LLC	2,234	5	1.06
Acme Truck Line	2,100	6	0.99
Jefferson Parish Sheriff's Department	1,240	7	0.59
West Jefferson Medical Center	1,167	8	0.55
Audubon Engineering Company LLC	896	9	0.42
Coca Cola Bottling Co	800	10	0.38
East Jefferson General Hospital			
Al Copeland Enterprises			
Cox Communications			
Total	<u>48,367</u>		<u>22.89 %</u>

¹ Source: Jefferson Parish Economic Development Commission

(Continued)

Exhibit E-2

	2014		
Employer	Employees ¹	Rank	Percentage of Total Parish Employment
Ochsner Health Foundation LLC	14,500	1	7.01 %
Jefferson Parich School Board	6,631	2	3.21
Favrot & Shane AIA Architects			
Jefferson Parish Government	2,485	4	1.20
Laitram, LLC	1,900	6	0.92
Acme Truck Line	3,150	3	1.52
Jefferson Parish Sheriff's Department	1,597	9	0.77
West Jefferson Medical Center	1,800	7	0.87
Audubon Engineering Company LLC			
Coca Cola Bottling Co			
East Jefferson General Hospital	2,800	5	1.35 %
Al Copeland Enterprises	1,725	8	0.83 %
Cox Communications	1,300	10	0.63 %
Total	37,888		18.31 %

JEFFERSON PARISH, LOUISIANA
FULL-TIME EQUIVALENT PARISH EMPLOYEES ¹
BY FUND/DEPARTMENT
(UNAUDITED)
LAST TEN YEARS

Exhibit F-1

Full-time Equivalent Employees Allotted in Annual Budget

	2014	2015	2016	2017	2018
<u>General Fund:</u>					
Legislative	65	65	66	66	66
Judicial	449	453	456	449	447
Executive	24	24	24	24	24
Elections	17	17	17	17	17
Finance	173	173	174	176	175
General Services	7	7	6	6	6
Total General Fund	735	739	743	738	735
<u>Special Funds:</u>					
Public Safety	585	586	588	595	602
Public Works	540	540	546	542	550
Transit	4	4	3	3	3
Health and Welfare	77	79	72	78	85
Culture and Recreation	589	584	585	595	588
Total Special Funds	1,795	1,793	1,794	1,813	1,828
<u>Business-type Funds:</u>					
Water	264	269	269	269	273
Sewer	199	200	200	201	201
Total Business-type Funds	463	469	469	470	474
Total All Funds	2,993	3,001	3,006	3,021	3,037

Source: Jefferson Parish Budget Department

¹ Excludes 200-250 Internal Cost Center Employees and excludes Limited Term Grant Employees

(Continued)

JEFFERSON PARISH, LOUISIANA
FULL-TIME EQUIVALENT PARISH EMPLOYEES ¹
BY FUND/DEPARTMENT
(UNAUDITED)
LAST TEN YEARS

Exhibit F-1

Full-time Equivalent Employees Allotted in Annual Budget

	2019	2020	2021	2022	2023
<u>General Fund:</u>					
Legislative	65	61	63	63	63
Judicial	446	442	441	442	441
Executive	24	24	24	24	24
Elections	17	17	17	17	17
Finance	172	172	171	173	173
General Services	6	6	6	6	6
Total General Fund	730	722	722	725	724
<u>Special Funds:</u>					
Public Safety	603	588	458	586	579
Public Works	552	567	752	574	573
Transit	4	4	4	4	4
Health and Welfare	89	92	30	79	78
Culture and Recreation	585	601	612	610	615
Total Special Funds	1,833	1,852	1,856	1,853	1,849
<u>Business-type Funds:</u>					
Water	273	277	280	201	299
Sewer	201	201	201	285	201
Total Business-type Funds	474	478	481	486	500
Total All Funds	3,037	3,052	3,059	3,064	3,073

JEFFERSON PARISH, LOUISIANA
OPERATING INDICATORS BY FUNCTION/PROGRAM
(UNAUDITED)
LAST TEN YEARS

Exhibit F-2

	2014	2015	2016	2017	2018
Fire:					
Inspections	6,482	3,235	3,866	6,239	6,080
Scheduled training (classes)	1,414	1,432 ²	1,432	727	512
Department training (in-house)	4,308	4,157 ²	4,157	4,435	4,735
Other public works:					
Residential garbage (tons)	185,819	196,735	192,104	192,794	211,697
Recycling (tons)	10,062	8,728	8,500	9,232	8,150
Culture and recreation:					
Athletics participants	23,352	22,250	21,639	20,821	19,037
Leisure service participants	16,523	16,124	22,273	15,195	44,757
Libraries:					
Expenditures per circulation	10.77	12.68	14.71	30.17	16.42
Average circulation per location	110,968	105,782	104,623	92,231	90,574
Collection turnover rate	1.79	1.71	1.69	1.57	1.51
Computer Usage	367,942	370,494	321,093	288,583	264,426
Downloads/Streams/Views	87,452	167,452	180,247	301,573	279,128
Water Department:					
Work orders completed	13,239	14,423	14,014	13,952	14,356
New meters installed	555	609	689	632	755
Water produced (mg)	21,362	21,267	21,656	21,200	20,663
Drainage:					
Open channel maint/excavation	115	115 ²	15,602	22,414	13,340
Canal Bank repair & Reinforcement	22,686	22,686	3,754	21,762	27,644
Grass Cutting in Acres	49,904	49,904 ²	5,614	9,820	13,862
Pumping Capacity GPM	46,959	47,485	21,409	21,948	22,025
Million gallons pumped	142,681	149,410	167,247	192,013	122,995
Transit:					
Bus Passengers	2,106,364	2,165,616	2,025,850	2,025,161	1,984,570

¹ In 2014, the library expanded its digital contents collection. Due to the popularity and usage of these digital contents physical circulation is decreasing.

² Numbers are based on cubic yards

(Continued)

JEFFERSON PARISH, LOUISIANA
OPERATING INDICATORS BY FUNCTION/PROGRAM
(UNAUDITED)
LAST TEN YEARS

Exhibit F-2

	2019	2020	2021	2022	2023
Fire:					
Inspections	5,999	2,537	3,299	2,431	1,940
Scheduled training (classes)	817	817	765	316	567
Department training (in-house)	4,467	4,467	4,228	4,975	3,510
Other public works:					
Residential garbage (tons)	196,857	227,198	229,460	207,806	194,695
Recycling (tons)	7,193	8,579	4,027	5,004	4,773
Culture and recreation:					
Athletics participants	17,190	17,190	15,214	17,315	21,685
Leisure service participants	17,253	17,253	14,977	13,168	7,797
Libraries:					
Expenditures per circulation	18.16	25.59	19.71	18.58	19.82
Average circulation per location	87,026	51,273	65,946	72,205	73,245
Collection turnover rate	1.47	0.83	1.07	1.14	1.39
Computer Usage	221,902	80,444	105,061	106,608	101,773
Downloads/Streams/Views	282,036	306,725	262,705	232,865	274,769
Water Department:					
Work orders completed	11,835	11,376	12,576	11,765	12,611
New meters installed	684	782	777	554	501
Water produced (mg)	20,997	21,800	22,669	23,166	24,024
Drainage:					
Open channel maint/excavation	16,627	17,619	12,016	81,000	7,473
Canal Bank repair & Reinforcement	62,854	18,083	10,520	3,969	1,194
Grass Cutting in Acres	18,858	1,464	18,824	9,362	14,482
Pumping Capacity GPM	22,212	22,148	2,983	22,471	50,092
Million gallons pumped	152,579	157,960	257,832	121,049	113,895
Transit:					
Bus Passengers	1,944,089	1,112,563	1,112,563	1,367,578	1,360,309

JEFFERSON PARISH, LOUISIANA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
(UNAUDITED)
LAST TEN YEARS

Exhibit F-3

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Government:					
Number of general government buildings	26	26	27	27	27
Public safety:					
Number of fire stations	53	53	53	53	53
Number of fire personnel and officers	281 ¹	281 ¹	283 ¹	281 ¹	284
Correction facilities	1	1	1	1	1
Public Works:					
Miles of Parish roads-centerline mileage	920	921	921	921	922
Number of street lights	38,000	38,000	38,000	39,000	39,500
Number of traffic signals	149	152	154	154	152
Number of traffic flashers	87	96	106	106	125
Transit:					
Buses	41	41	41	41	41
PARA Transit	17	17	17	17	17
Culture and recreation:					
Libraries	16	16	16	16	16
Parks and Playgrounds	47	47	47	47	47
Acreage	1,674	1,647	1,647	1,647	1,647
Fields Baseball/Softball	104	104	104	104	104
Fields Football/Soccer	31	31	31	31	31
Community Centers	31	31	31	31	31
Water Department:					
Number of active accounts	147,069	148,026	148,645	149,443	149,878
Average daily production (MGD)	58.50	58.30	59.20	58.00	56.61
Miles of water lines	1,780	1,782	1,782	1,787	1,787
Number of hydrants	16,370	16,386	16,379	16,396	16,407
Drainage:					
Number of large pumping stations	24	24	24	26	26
Number of small pumping stations	42	47	49	46	43
Education (Public Schools Only):					
Number of schools	77	78	78	79	79
Number of classrooms	2,920	2,928	2,928	2,986	2,999
Number of teachers	3,034	3,057	3,097	3,174	3,246
Number of students	45,908	45,922	45,671	46,611	45,049

¹ Includes paid firemen of East Bank Consolidated Fire District only.

(Continued)

JEFFERSON PARISH, LOUISIANA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
(UNAUDITED)
LAST TEN YEARS

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Government:					
Number of general government buildings	27	25	25	23	24
Public safety:					
Number of fire stations	53	53	10	10	10
Number of fire personnel and officers ¹	285 ¹	285 ¹	275 ¹	276 ¹	282
Correction facilities	1	1	1	1	1
Public Works:					
Miles of Parish roads-centerline mileage	922	922	924	924	924
Number of street lights	39,500	39,500	22,000	21,000	23,500
Number of traffic signals	152	152	152	153	153
Number of traffic flashers	136	137	138	144	155
Transit:					
Buses	41	41	43	46	43
PARA Transit	17	17	18	17	18
Culture and recreation:					
Libraries	16	16	16	16	16
Parks and Playgrounds	47	47	75	66	78
Acreage	1,647	1,647	1,657	1,616	1,615
Fields Baseball/Softball	104	104	104	127	127
Fields Football/Soccer	31	31	31	43	43
Community Centers	31	31	31	31	31
Water Department:					
Number of active accounts	150,795	158,562	151,028	151,396	151,365
Average daily production (MGD)	57.53	60.53	62.11	63.50	65.78
Miles of water lines	1,792	1,796	1,797	1,799	1,803
Number of hydrants	16,424	16,430	16,444	16,486	16,499
Drainage:					
Number of large pumping stations	26	26	25	25	25
Number of small pumping stations	44	45	48	48	48
Education (Public Schools Only):					
Number of schools	77	73	73	74	74
Number of classrooms	2,909	2,825	2,825	2,778	2,778
Number of teachers	3,263	3,105	3,009	2,844	2,872
Number of students	43,803	43,168	42,163	40,339	40,234





JEFFERSON PARISH, LOUISIANA

REPORTS ON COMPLIANCE AND INTERNAL CONTROL

DECEMBER 31, 2023



JEFFERSON PARISH, LOUISIANA

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INDEPENDENT AUDITORS' 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

The Honorable Parish President and Members of the Council
Jefferson Parish, Louisiana:

We have audited, in accordance with the 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, the 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 (the Parish), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated September 30, 2025. Our report includes a reference to other auditors who audited the financial statements of Jefferson Parish Economic Development and Port District, Jefferson Facilities Inc., Jefferson Parish Finance Authority, and the Employees' Retirement System Pension Trust Fund as described in our report on the Parish's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. This report also does not include the results of our testing of internal control over financial reporting or compliance and other matters for the Retirement Plan for Employees of West Jefferson Medical Center that we report on separately.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control.

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 a 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. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish's financial statements are free from 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 financial statements. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2023-002.

Parish's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



EISNERAMPER LLP
Metairie, Louisiana
September 30, 2025



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Honorable Parish President and Members of the Council
Jefferson Parish, Louisiana:

Report on Compliance for Each Major Federal Program

Opinion of Each Major Federal Program

We have audited Jefferson Parish, Louisiana's (the Parish) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2023. The Parish's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The Parish's basic financial statements include the operations of Jefferson Parish Economic Development and Port District, Jefferson Facilities Inc., Jefferson Redevelopment Inc., Jefferson Parish Finance Authority, and the Employees' Retirement System Pension Trust Fund, which are not included in the Parish's schedule of expenditures of federal awards during the year ended December 31, 2023. Our audit, described below, did not include the operations of these component units because the component units engaged other auditors to perform an audit of compliance or these component units did not have federal expenditures.

In our opinion, the Parish complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Parish's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Parish's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Parish's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Parish's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Parish's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Parish's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-004, 2023-005, and 2023-006. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 a 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-003 and 2023-004 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-005 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the 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 the Parish, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements, except for the component units identified on page 3 which were audited by other auditors. We issued our report thereon dated September 30, 2025, which contained unmodified opinions on those financial statements based on our audit and the reports of other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.



The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

EisnerAmper LLP

EISNERAMPER LLP
Metairie, Louisiana
September 30, 2025



JEFFERSON PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
<u>Department of Agriculture</u>				
Passed through Louisiana Department of Education:				
School Breakfast Program	10.553 ¹	N/A	\$ 25,772	\$ -
National School Lunch Program	10.555 ¹	N/A	41,463	-
Child and Adult Care Food Program	10.558	2004-07-263-0486	492,526	-
Total Department of Agriculture			<u>559,761</u>	<u>-</u>
<u>Department of Commerce</u>				
Direct Program:				
Office for Coastal Management	11.473		3,083,759	-
Passed through National Fish and Wildlife Foundation:				
Office of Coastal Management	11.473	0318.23.076302	199,885	-
Total Department of Commerce			<u>3,283,644</u>	<u>-</u>
<u>Department of Health and Human Services</u>				
Direct Programs:				
Head Start	93.600 ²		9,388,154	562,953
Medical Reserve Corps Small Grant Program	93.008	200045-02-00	53,227	-
Passed through Louisiana Housing Corporation:				
Low-Income Home Energy Assistance	93.568	FY2022-2201LALIEA	148,344	-
Low-Income Home Energy Assistance	93.568	FY2023-2301LALIEA	247,987	-
Total Passed through Louisiana Housing Corporation			<u>396,331</u>	<u>-</u>
Passed through Louisiana Department of Labor:				
Community Services Block Grant	93.569	2201LACOSR	1,233,961	230
Passed through Department of Public Safety and Corrections:				
Foster Care Title IV_E	93.658	0301-LA-1401	478,828	-
Passed through Louisiana Department of Health and Hospitals:				
Hospital Preparedness Program and Public Health				
Emergency Preparedness Aligned Cooperative				
Agreements	93.074	2000288156	1,630	-
Hospital Preparedness Program and Public Health				
Emergency Preparedness Aligned Cooperative				
Agreements	93.074	2000372299	7,911	-
Total Passed through Louisiana Department of Health and Hospitals			<u>9,541</u>	<u>-</u>
Total Department of Health and Human Services			<u>11,560,042</u>	<u>563,183</u>
<u>Department of Homeland Security</u>				
Passed through Louisiana Department of Homeland Security:				
Homeland Security Grant Program	97.067	EMW-2020-22-0001-S01	11,747	-
Homeland Security Grant Program	97.067	EMW-2020-SS-00011-S01	142,077	24,695
Homeland Security Grant Program	97.067	EMW-2021-SS-00019-S01	1,296	-
Homeland Security Grant Program	97.067	EMW-2022-SS-00042-S01	57,933	-
			<u>213,053</u>	<u>24,695</u>
Emergency Management Performance Grants	97.042	EMT-2021-EP-00001-S01	48,240	-
Emergency Management Performance Grants	97.042	EMT-2022-EP-00003-S01	13,442	-
			<u>61,682</u>	<u>-</u>
Total Passed through Louisiana Department of Homeland Security			274,735	24,695

(continued)

JEFFERSON PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
Passed through Local United Way:				
Emergency Food and Shelter Program	97.024	FY 2021	6,576	-
Emergency Food and Shelter Program	97.024	FY 2022	20,994	-
Total Passed through Local United Way			27,570	-
Passed through Louisiana Department of Homeland Security and Emergency Preparedness:				
Flood Mitigation Assistance	97.029	EMT-2020-FM-053-0028	2,237,098	-
Flood Mitigation Assistance	97.029	EMT-2020-FM-053-0029	659,505	-
Flood Mitigation Assistance	97.029	EMT-2020-FM-053-0032	2,976,128	-
Flood Mitigation Assistance	97.029	EMT-2021-FM-024-0002	9,670	-
Flood Mitigation Assistance	97.029	EMT-2021-FM-024-0043	9,900	-
Flood Mitigation Assistance	97.029	FMA-PL-06-LA-2016-006	901,702	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2017-020	277,352	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2017-028	421,853	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2018-010	417,545	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2018-028	952,324	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-027	2,383,078	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-029	1,577,489	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-030	870,283	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-031	506,977	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-033	350,639	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2022-015	174,842	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2022-002	48,545	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2022-004	12,595	-
			14,787,525	-
Disaster Grants - Public Assistance	97.036	FEMA-4611-DR	7,114,674	-
Hazard Mitigation Grant	97.039	HMGP 1603n-051-0027	1,609,182	-
Hazard Mitigation Grant	97.039	HMGP 1786-051-0001	738,231	-
Hazard Mitigation Grant	97.039	PDMC-06-LA-2015-001	784,681	-
			3,132,094	-
Building Resilient Infrastructure and Communities	97.047	PDMC-PJ-06-2019-005	272,707	-
Total Louisiana Department of Homeland Security and Emergency Preparedness			25,307,000	-
Total United States Department of Homeland Security			25,609,305	24,695
<u>Department of Housing and Urban Development</u>				
Direct Programs:				
Community Development Block Grants / Entitlement Grants	14.218 ³		3,757,535	774,060
Covid-19 Community Development Block Grants / Entitlement Grants	14.218 ³		113,217	-
			3,870,752	774,060
Community Development Block Grants / State's program and Non-Entitlement Grants in Hawaii	14.228 ⁷		76,520	-
Emergency Solutions Grant Program	14.231		264,313	-
Home Investment Partnerships Program	14.239		519,941	101,924
Continuum of Care Program	14.267		253,047	-
Section 8 Housing Choice Vouchers	14.871 ⁶		42,881,935	-
Lead Hazard Reduction Grant Program	14.900		332,578	-
Total Direct Programs			48,199,086	875,984
Passed through State Office of Community Development:				
Community Development Block Grants / State's program and Non-Entitlement Grants in Hawaii	14.228 ⁷	N/A	102,952	-
Total Department of Housing and Urban Development			48,302,038	875,984
				(continued)

JEFFERSON PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
<u>Department of Justice</u>				
Passed through State Commission on Law Enforcement: Justice Assistance Grant Program	16.738	2021-DJ-03-7131	141,266	-
Total Department of Justice			141,266	-
<u>Department of Labor</u>				
Passed through Louisiana Department of Labor:				
WIOA Youth Activities	17.259 ⁴	AA-36322-21-55-A-22	484,607	35
WIOA Youth Activities	17.259 ⁴	AA-38532-22-55-A-22	656,706	-
WIOA National Dislocated Worker Grants	17.277	DW-37000-21-60-A-22	450,207	-
WIOA Dislocated Worker Formula Grants	17.278 ⁴	AA-36322-21-55-A-22	698,200	-
WIOA Dislocated Worker Formula Grants	17.278 ⁴	AA-38532-22-55-A-22	1,099,546	-
Total Department of Labor			3,389,266	35
<u>Department of the Interior</u>				
Direct Programs:				
GoMESA - Coastal Project Support	15.435		99,416	-
GoMESA - MMS Funds	15.435		2,014,026	-
Total Direct Programs			2,113,442	-
Passed through Louisiana Department of Culture Recreation and Tourism:				
Outdoor Recreation Acquisition, Development and Planning	15.916	22-00962	493,945	-
Total Department of the Interior			2,607,387	-
<u>Department of Treasury</u>				
Direct Programs:				
Covid-19 Emergency Rental Assistance Program	21.023		13,859,454	-
Covid-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		84,006,695	-
Total Department of Treasury			97,866,149	-
<u>Department of Transportation</u>				
Direct Programs:				
Federal Transit - Formula Grants	20.507 ⁵		58,957	-
Federal Transit - Formula Grants	20.507 ⁵		84,301	-
Federal Transit - Formula Grants	20.507 ⁵		1,072,445	-
Federal Transit - Formula Grants	20.507 ⁵		2,791,401	-
Federal Transit - Formula Grants	20.507 ⁵		12,027	-
Federal Transit - Formula Grants	20.507 ⁵		2,290	-
Federal Transit - Formula Grants	20.507 ⁵		2,523,806	-
Federal Transit - Formula Grants	20.507 ⁵		1,010	-
Federal Transit - Formula Grants	20.507 ⁵		5,101,060	-
			11,647,297	-
Bus and Bus Facilities Formula & Discretionary Programs	20.526 ⁵		7,056,770	-
Total Direct Programs			18,704,067	-

(continued)

JEFFERSON PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
Passed through Louisiana Department of Transportation and Development:				
Highway Planning and Construction	20.205	H.007214	26,369	-
Highway Planning and Construction	20.205	H.011795	143,316	-
Total Passed through Louisiana Department of Transportation and Development			<u>169,685</u>	<u>-</u>
Total Department of Transportation			<u>18,873,752</u>	<u>-</u>
<u>Environmental Protection Agency</u>				
Passed through UNO Research and Technology Foundation:				
Lake Pontchartrain Restoration Program (PRP)	66.125	BR-01F84101	<u>13,505</u>	<u>-</u>
Total Environmental Protection Agency			<u>13,505</u>	<u>-</u>
<u>Corporation for National and Community Service</u>				
Passed through State Office of Elderly Affairs:				
Seniors Retired and Senior Volunteer Program	94.002	20SRWLA002	57,483	-
Seniors Retired and Senior Volunteer Program	94.002	23SRGLA001	<u>30,447</u>	<u>-</u>
Total Corporation for National and Community Service			<u>87,930</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 212,294,045</u></u>	<u><u>\$ 1,463,897</u></u>

Cluster Totals

¹ Child Nutrition Cluster	\$ 67,235
² Head Start Cluster	\$ 9,388,154
³ CDBG - Entitlement Grants Cluster	\$ 3,870,752
⁴ WIOA Cluster	\$ 2,939,059
⁵ Federal Transit Cluster	\$ 18,704,069
⁶ Housing Voucher Cluster	\$ 42,881,935

Other Program Totals

⁷ Assistance Listing Number 14.228	\$ 179,472
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JEFFERSON PARISH, LOUISIANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2023

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of the federal awards of Jefferson Parish, Louisiana (the Parish). The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed through other agencies. Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Parish.

(2) Summary of Significant Accounting Policies

The Parish's Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2023.

(3) De Minimus Cost Rate

During the year ended December 31, 2023, the Parish did not elect to use the 10% de minimus cost rate as covered in §200.414 of the Uniform Guidance.

(4) Relationship to Financial Statements

The Schedule of Expenditures of Federal Awards (SEFA) was prepared from the same accounting records as were used to prepare the financial statements. Differences between amounts reported in the SEFA and the financial statements may exist due to different accounting bases used for financial reporting.

(5) Loans from Federal Programs

The Parish entered into an agreement with the Louisiana Department of Environmental Quality (LDEQ) whereby the LDEQ has committed to loan the Parish up to \$55,250,000 to fund improvements to the wastewater treatment plants, as well as improvements to a number of lift stations located in the Parish. The loan proceeds are provided to the Parish in incremental amounts as project costs are incurred. A portion of the loan proceeds are funded by the federal Clean Water State Revolving Fund (CWSRF) program. The indebtedness to the LDEQ is evidenced through the LDEQ Taxable Sewer Revenue Bonds, Series 2013, 2014, and 2017. Principal payments are due annually continuing through February 1, 2034 for Series 2013, February 1, 2035 for Series 2014, and February 1, 2038 for Series 2017. Interest on the bonds is incurred at the rate of 0.45%, and the LDEQ administrative fee rate is 0.5%. Interest and administrative fee payments are due semi-annually. As of December 31, 2023, \$37,525,476 is included in bonds payable on the financial statements. Total 2023 drawdowns on the loan were \$1,758,637. Of this amount, \$0 was funded by the CWSRF program in 2023, and therefore this program is not included on the Schedule in 2023. This is not a federal loan or loan guarantee program, and as a result, the outstanding liability is not included on the Schedule.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

A. Summary of Auditors' Results

Financial Statements Section

Type of auditors' report issued on the financial statements: Unmodified opinion

- Material weakness (es) identified? ☒ yes ☐ no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☒ yes ☐ no

Other matter reported? ☒ yes ☐ no

Federal Awards Section

Internal controls over major programs:

- Material weakness (es) identified? ☒ yes ☐ no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☒ yes ☐ none reported

Type of auditors' report issued on compliance for major programs: Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☒ yes ☐ no

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
11.473	Office for Coastal Management

- The dollar threshold for distinguishing between Type A and Type B programs was \$3,000,000.
- Jefferson Parish, Louisiana did not qualify as a low-risk auditee under the Uniform Guidance.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

B. Findings related to the financial statements in accordance with Government Auditing Standards

2023-001) Material Weakness in Internal Control Over Financial Reporting

Criteria: Jefferson Parish should have systems of internal accounting control which ensures the basic financial statements are presented in accordance with U.S. generally accepted accounting principles (U.S. GAAP) on a timely basis.

Condition: Jefferson Parish did not have adequate policies and procedures in place to prepare accurate and complete financial statements on a timely basis. Specifically:

- There were significant delays in the financial reporting process due to turnover in key accounting personnel.
- Material audit adjustments were required for various accounts, including cash, investments, receivables, liabilities, revenues, expenditures, fund balance, and net position which were not identified or corrected by the Parish's internal controls or occurred significantly after year-end.
- Account reconciliations were not performed timely, and in some cases, were incomplete or inaccurate.
- Supporting documentation provided did not agree with amounts recorded in the trial balance, indicating a lack of effective review and reconciliation procedures.
- We identified an error in beginning net position of approximately \$162,604,000 which resulted from unrecorded capital assets, net of accumulated depreciation, of \$252,113,000, long-term debt of \$88,084,000, and accrued interest payable of \$1,425,000 as of December 31, 2022 related to the Parish's 2009 cooperative endeavor agreement with the Coastal Protection and Restoration Authority of Louisiana and the Department of the Army for the Southeast Louisiana, Louisiana Project to provide for flood damage reduction and interior drainage improvements within the Parish. Project costs, which were incurred from 2009 through 2018, should have been reported in the capital assets of the Parish and depreciated as construction was completed. In addition, the Parish should have recorded long-term debt in accordance with the cooperative endeavor agreement for its responsibility to repay the federal government for its portion of project costs.

Cause: The deficiencies appear to be primarily due to substantial turnover in key management and accounting positions over recent years and insufficient oversight of the financial reporting process. Additionally, the Parish did not have adequate procedures in place to ensure timely reconciliations and review of supporting documentation.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

B. Findings related to the financial statements in accordance with Government Auditing Standards (continued)

2023-001) Material Weakness in Internal Control Over Financial Reporting (continued)

Effect:

There is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. The Parish experienced an extended financial closing process due to the substantial turnover in key management and accounting positions resulting in delays as new staff members and external consultants required time to review the systems, processes, and documents to ensure that financial statements were presented in accordance with U.S. GAAP. The adjustments required to correct the financial statements provided significantly after year-end were material and indicate that the internal control system was not operating effectively.

Identification of a repeat finding:

This is a repeat finding from the previous audit, 2022-001.

Recommendation:

The Parish should develop and implement policies and procedures, and related internal controls over account reconciliations and preparation of the financial statements to ensure that accounts are reconciled timely and prepared in accordance with U.S. GAAP. We recommend that management:

- Strengthen the financial reporting process by ensuring adequate staffing and cross-training.
- Implement procedures to ensure timely and accurate account reconciliations.
- Establish a formal review process to verify that supporting documentation agrees with recorded amounts.
- Evaluate the cost-benefit of implementing additional controls or oversight to mitigate the risk of future misstatements.

View of Responsible Officials:

The condition was primarily the result of substantial turnover in key management and accounting personnel during the last few years. These changes created significant challenges in financial closing and reporting process within the required timeframe.

With the support of a new leadership team, Jefferson Parish is committed to strengthening financial management and enhancing the reliability of reporting. To support these efforts, the Parish has engaged an external accounting firm as a consultant to assist in establishing regular review practices, policies, procedures, and internal controls. The primary goals are to improve audit readiness, refine documentation procedures, and strengthen internal controls to support accurate and complete financial data going forward. Management will continue to prioritize improvements to ensure timely reporting in future years.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

B. Findings related to the financial statements in accordance with Government Auditing Standards (continued)

2023-002) Timely Submission of Audit Reports

Criteria: Under Louisiana statute (LA R.S. 24:513), Jefferson Parish is required to have an annual audit of its financial statements prepared in accordance with U.S. GAAP and to complete the audit and file it with the Louisiana Legislative Auditor (LLA) within six months after year-end.

In accordance with the Uniform Guidance, Jefferson Parish is required to submit the annual audit reporting package and Data Collection Form to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

Per the continuing disclosure agreements and SEC Rule 15c2-12, issuers of municipal securities are required to submit annual financial information, including audited financial statements, to the Electronic Municipal Market Access (EMMA) system within the timeframe specified in the bond agreements, typically within 180 days of fiscal year-end.

Condition: Jefferson Parish did not meet the June 30, 2024 deadline for reporting to the LLA for the year ended December 31, 2023. The Parish filed for and was approved for extensions with the LLA through September 30, 2025.

In addition, Jefferson Parish did not meet the September 30, 2024 deadline for reporting to the Federal Audit Clearinghouse.

The Parish did not submit its annual financial audit to EMMA within the timeframe required by the continuing disclosure agreements associated with its publicly issued debt.

Cause: The deficiencies appear to be primarily due to substantial turnover in key management and accounting positions over recent years and insufficient oversight of the financial reporting process. Additionally, the Parish did not have adequate procedures in place to ensure timely reconciliations and review of supporting documentation.

Effect: Jefferson Parish is non-compliant with the state audit law, Uniform Guidance, and EMMA reporting requirements with respect to timeliness of submissions.

Questioned Costs: For the purposes of this finding, there were no questioned costs.

Identification of a repeat finding: This is a repeat finding from the previous audit, 2022-002.

Recommendation: We recommend that Jefferson Parish implement policies and procedures to ensure that audit reports are submitted to the appropriate parties by the regulated deadlines.

View of Responsible Officials: See Management Response to Audit Finding 2023-001.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

C. Findings and questioned costs related to federal awards

See Finding **2023-002** regarding Timely Submission of Audit Reports to the Federal Audit Clearinghouse.

2023-003) Material Weakness in Internal Control Over Preparation of the Schedule of Expenditures of Federal Awards

Criteria: Jefferson Parish should have systems of internal accounting control which ensures the schedule of expenditures of federal awards (SEFA) is presented in accordance with the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) on a timely basis.

Condition: Jefferson Parish did not have adequate policies and procedures in place to prepare an accurate and complete SEFA on a timely basis. Specifically:

- The SEFA was not prepared timely.
- The initial SEFAs provided for audit contained errors and omissions, requiring significant adjustments to accurately reflect federal expenditures.
- The Parish lacked adequate procedures to ensure the completeness and accuracy of the SEFA, including reconciliation to the general ledger.

Cause: The deficiencies appear to be primarily due to substantial turnover in key management and accounting positions over recent years and insufficient oversight of the financial reporting process. Additionally, the Parish did not have adequate procedures in place to ensure timely reconciliations and review of supporting documentation.

Effect: Material misstatements in the SEFA may not be prevented or detected, increasing the risk of noncompliance with federal reporting requirements and may impact the Parish's ability to demonstrate accountability for federal funds. Inaccurate SEFA data may also result in the selection of incorrect major programs for audit, potentially impacting audit coverage and compliance conclusions.

Questioned Costs: For the purposes of this finding, there were no questioned costs.

Identification of a repeat finding: This is a repeat finding from the previous audit, 2022-001.

Recommendation: The Parish should Implement formal SEFA preparation and review procedures, ensure adequate staffing and cross-training, and reconcile SEFA amounts to the general ledger and grant records.

View of Responsible Officials: As noted, the delays and significant adjustments were largely the result of substantial turnover in key positions which disrupted the report process and internal oversight.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

D. Findings and questioned costs related to federal awards (continued)

2023-003) Material Weakness in Internal Control Over Preparation of the Schedule of Expenditures of Federal Awards (continued)

With the support of a new leadership team, Jefferson Parish is committed to strengthening financial management and enhancing the reliability of reporting. To support these efforts, the Parish has engaged an external accounting firm as a consultant to assist in establishing regular review practices, policies, procedures, and internal controls. The primary goals are to improve audit readiness, refine documentation procedures, and strengthen internal controls to support accurate and complete financial data going forward. Management will continue to prioritize improvements to ensure timely reporting in future years.

2023-004) Head Start Financial and Special Reporting

United States Department of Health and Human Services – 93.600 Head Start

Grant No(s): 06HE000754-01, 06CH011990-02, 06CH011990-03, 06HP000184-01, 06HP000184-02, 06HP000184-03, 06HP000184-04, 06HP000184-05

Criteria: DHHS regulations and grant awards set the criteria for DHHS Financial Reports. These reports are due quarterly, semi-annually, and annually from Head Start grantees. Financial Reports must be submitted and reviewed within a certain timeframe based upon the end of the budget period. DHHS regulations and grant awards set the criteria for DHHS Annual Special Reports (OMB No. 4040-0016). This report is due annually from Head Start grantees. Annual Special Reports must be submitted and reviewed within a certain timeframe based upon the end of the budget period. Reports should be supported by applicable accounting and performance records.

Condition: Of the reports selected for testing, the Parish did not submit the one SF-425 Semi-Annual Financial Report by the grantee submission deadlines. The SF-425 Semi-Annual Financial Report had a submission deadline of January 30, 2024 and was submitted on January 31, 2024. The SF-425 Annual Financial Report had a submission deadline of July 30, 2023 and was submitted on October 30, 2023. The Parish also did not submit the one Annual Special Report by the grantee submission deadline. The *SF-429 Real Property Status Report and SF-429A General Reporting* had a submission deadline of July 30, 2023 and was submitted on September 20, 2023. In addition, some amounts in the SF-425 Semi-Annual Financial Report and SF-425 Annual Financial Report selected for testing did not agree to applicable accounting and performance records.

Universe/Population: The universe/population for Financial Reporting is two SF-425 Semi-Annual Financial Reports and two SF-425 Annual Financial Reports. EA selected one out of the two SF-425 Semi-Annual Financial Reports and one out of the two SF-425 Annual Financial Reports for testing of reporting compliance requirements applicable to the program. The universe/population for Special Reporting is three annual *SF-429 Real Property Status Reports and SF-429A General Reporting* (OMB No. 4040-0016). EA selected one out of the three Annual Special Reports for testing of reporting compliance requirements.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

C. Findings and questioned costs related to federal awards (continued)

2023-004) Head Start Financial and Special Reporting (continued)

Cause: Jefferson Parish lacks an established control monitoring timely submission of Financial and Special Reports.

Effect: Failure to comply with the reporting requirements may result in sanctions, including: temporary withholding of cash payments, whole or partial suspension of the Federal award, suspension, debarment or limited denial of participation in Department of Health and Human Services programs pursuant to 45 CFR 75.971.

Questioned Costs: None determined.

Identification of a repeat finding: This is a repeat finding from the previous audit, 2022-003.

Recommendation: Jefferson Parish should establish a formalized control to monitor timely submission of Financial and Special Reports.

View of Responsible Officials: With the support of a new leadership team, Jefferson Parish is committed to strengthening grants and financial management and enhancing the reliability of grants reporting. The Parish has engaged Deloitte & Touche LLP as a consultant to assist in establishing regular review practices, policies, procedures, and internal controls with the goal of improving audit readiness, refine documentation procedures, and strengthen internal controls to support accurate and complete financial data going forward.

As part of this effort Jefferson Parish and Deloitte are working across Departments to re-define organizational structure, to establish governance and oversight between finance, accounting, and programmatic departments. Jefferson Parish and Deloitte are also working to implement data quality improvement measures, including the establishment of quarterly grants reconciliation and review processes. Jefferson Parish has also engaged Infor in the implementation of new financial and reporting technology to support improved financial processing and controls.

2023-005) Emergency Rental Assistance Program Financial and Special Reporting

Department of Treasury – 21.023 Emergency Rental Assistance Program

Grant No(s): 1505-0266

Criteria: Per the U.S. Department of the Treasury's reporting guidelines for ALN 21.023, recipients are required to submit timely and complete quarterly reports and SF-425 financial reports to ensure transparency and accountability in the use of federal funds.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

C. Findings and questioned costs related to federal awards (continued)

2023-005) Emergency Rental Assistance Program Financial and Special Reporting (continued)

Condition: Of the reports selected for testing, Jefferson Parish did not submit the two SF-425 Federal Financial Reports by the grantee submission deadlines. The SF-425 Federal Financial Reports had submission deadlines of October 16, 2023 and January 15, 2024 and were submitted on November 16, 2023 and February 8, 2024, respectively. Of the reports selected for testing, Jefferson Parish did not submit the two quarterly reports by the grantee submission deadlines. The quarterly reports had submission deadlines of April 17, 2023 and July 17, 2023 and were submitted on May 17, 2023 and August 16, 2023, respectively.

Universe/Population: The universe/population for Financial Reporting is four SF-425 Federal Financial Reports and four quarterly reports. EA selected two out of the four SF-425 Federal Financial Reports and two out of the four quarterly reports for testing of reporting compliance requirements applicable to the program.

Cause: Jefferson Parish lacks an established control monitoring timely submission of Financial and Special Reports.

Effect: Late and incomplete reporting may hinder the Treasury's ability to monitor program performance and financial integrity, potentially impacting future funding decisions and compliance evaluations.

Questioned Costs: None determined.

Identification of a repeat finding: This is not a repeat finding.

Recommendation: Jefferson Parish should establish a formalized control to monitor timely submission of Financial and Special Reports.

View of Responsible Officials: With the support of a new leadership team, Jefferson Parish is committed to strengthening grants and financial management and enhancing the reliability of grants reporting. The Parish has engaged Deloitte & Touche LLP as a consultant to assist in establishing regular review practices, policies, procedures, and internal controls with the goal of improving audit readiness, refine documentation procedures, and strengthen internal controls to support accurate and complete financial data going forward.

As part of this effort Jefferson Parish and Deloitte are working across Departments to re-define organizational structure, to establish governance and oversight between finance, accounting, and programmatic departments. Jefferson Parish and Deloitte are also working to implement data quality improvement measures, including the establishment of quarterly grants reconciliation and review processes. Jefferson Parish has also engaged Infor in the implementation of new financial and reporting technology to support improved financial processing and controls.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

C. Findings and questioned costs related to federal awards (continued)

2023-006) Emergency Rental Assistance Program - Eligibility

Department of Treasury – 21.023 Emergency Rental Assistance Program

Grant No(s): 1505-0266

Criteria: Louisiana Revised Statute §24:523 requires public agencies to report any misappropriation, theft, or loss of public funds or assets to the Louisiana Legislative Auditor's Office (LLA) immediately upon discovery. Additionally, 2 CFR §200.113 mandates that non-federal entities disclose in writing any violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. 2 CFR §200.331 and Treasury Emergency Rental Assistance (ERA) Program Guidance require that entities establish and maintain effective controls to ensure that assistance is provided only to eligible recipients. This includes verifying income, housing status, and risk of homelessness or housing instability.

Condition: ERA personnel at Jefferson Parish identified instances of what appears to be externally caused fraudulent activity that occurred in 2022 that were found and reported to the Parish's internal auditor, local law enforcement (Jefferson Parish Sheriff's Office) and the Federal Bureau of Investigation (FBI). The misappropriation of public funds was not reported to the LLA and the Jefferson Parish District Attorney's Office in a timely manner. In addition, the Parish was not insured over these types of misappropriations. See Attachment A for additional information required by the LLA regarding each instance of fraud.

Universe/Population: The universe/population for Eligibility testing is 4,214 Participants receiving a total of \$12,070,966 in assistance through rental and utility assistance in 2023. We selected 60 participants for testing of eligibility compliance requirements applicable to the program, noting no exceptions in our 2023 testing.

Cause: In 2022, Jefferson Parish did not have adequate policies and procedures over the application and monitoring of eligibility requirements on all potential awardees of rental and utility assistance. The Parish's internal controls did identify that the fraud occurred. Also, the Parish did not have adequate procedures in place to ensure that instances of fraud were reported to the LLA and the District Attorney's Office timely.

Effect: The failure to report the fraudulent activity and ensure proper eligibility review resulted in noncompliance with both state and federal requirements, delayed corrective actions, and increased the risk of continued misuse of federal funds.

Questioned Costs: The questioned costs of \$424,515 represent payments made in 2022 to ineligible recipients due to fraudulent activity. We did not have any exceptions in our eligibility testing for 2023.

Identification of a repeat finding: This is not a repeat finding.

Recommendation: Jefferson Parish should continue to monitor eligibility of award requirements and application of those requirements.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

C. Findings and questioned costs related to federal awards (continued)

2023-006) Emergency Rental Assistance Program – Eligibility (continued)

View of Responsible

Officials:

With the support of a new leadership team, Jefferson Parish is committed to strengthening oversight and monitoring of federal grants financial and compliance activities. To enhance reliability, the Parish has engaged Deloitte & Touche LLP as a consultant to assist with improving documentation procedures and strengthen internal controls supporting financial and compliance activities going forward.

As part of this effort Jefferson Parish and Deloitte are working across Finance, Accounting, and programmatic departments to establish improved federal grants governance and policy. This includes quarterly oversight and review processes and procedures to monitor the use of federal funds and confirm that compliance activities are occurring. This also includes improved preventative controls to require the performance of due diligence activities for each federal fund sub-recipient or individuals receiving federal assistance prior to the awarding or disbursement of federal funds. The Parish will also develop a policy and communicate annually to all departments the requirement to report to the appropriate authorities, including the Louisiana Legislative Auditor's Office and the Jefferson Parish District Attorney's Office.

JEFFERSON PARISH, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2023

B. Findings related to the financial statements in accordance with *Government Auditing Standards*

2022-001) Internal Control Over Financial Reporting and Preparation of the Schedule of Expenditures of Federal Awards

Criteria: Jefferson Parish should have systems of internal accounting control which ensures the basic financial statements are presented in accordance with U.S. generally accepted accounting principles (U.S. GAAP) and the schedule of expenditures of federal awards (SEFA) is presented in accordance with the Title 1 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on a timely basis.

Recommendation: The Parish should develop and implement policies and procedures, and related internal controls over account reconciliations and preparation of the financial statements and SEFA to ensure that accounts are reconciled timely and prepared in accordance with U.S. GAAP and the Uniform Guidance.

Status: Not resolved. See repeat Findings 2023-001 and 2023-003.

2022-002) Timely Submission of Audit Reports

Criteria: Under Louisiana statute (LA R.S. 24:513), Jefferson Parish is required to have an annual audit of its financial statements prepared in accordance with U.S. GAAP and to complete the audit and file it with the Louisiana Legislative Auditor (LLA) within six months after year-end.

In accordance with the Uniform Guidance, Jefferson Parish is required to submit the annual audit reporting package and Data Collection Form to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

Recommendation: We recommend that Jefferson Parish implement policies and procedures to ensure that the 2023 audit report is submitted to the appropriate parties by the regulated deadlines.

Status: Not resolved. See repeat Finding 2023-002.

JEFFERSON PARISH, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2023

C. Findings and questioned costs related to federal awards

2022-003) Financial and Special Reporting

United States Department of Health and Human Services – 93.600 Head Start

Grant No(s): 06HE000754-01, 06CH011990-01, 06CH011990-02, 06HP000184-03,
06HP000184-04

Criteria: DHHS regulations and grant awards set the criteria for DHHS Financial Reports. These reports are due quarterly, semi-annually, and annually from Head Start grantees. Financial Reports must be submitted and reviewed within a certain timeframe based upon the end of the budget period. DHHS regulations and grant awards set the criteria for DHHS Annual Special Reports (OMB No. 4040-0016). This report is due annually from Head Start grantees. Annual Special Reports must be submitted and reviewed within a certain timeframe based upon the end of the budget period. Reports should be supported by applicable accounting and performance records.

Recommendation: Jefferson Parish should establish a formalized control to monitor timely submission of Financial and Special Reports.

Status: Not resolved. See repeat Finding 2023-004.

2022-004) Eligibility

Department of Housing and Urban Development (HUD) – 14.871 Housing Choice Vouchers and 14.879 Mainstream Voucher Program

Grant No(s): HUD FY2022 Annual Contributions Contract (ACC)

Criteria: HUD regulations and grant awards set the criteria for program participant eligibility determinations. Participant eligibility determinations should be supported by applicable records and supporting documentation.

Recommendation: Jefferson Parish should establish a formalized control to monitor maintenance of participant eligibility determination records and supporting documentation.

Status: Resolved.

Attachment A
Louisiana Legislative Auditor Required
Reporting of Fraud and Misappropriations

The Parish provided the following information for each of the instances of fraud that were identified.

Incident No. 1

#	ELEMENT OF FINDING	RESPONSE
1	A general statement describing the fraud or misappropriation that occurred.	A landlord falsified client documents using stolen identification such as drivers licenses to submit rental applications fraudulently.
2	A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Rental assistance funds
3	The amount of funds or approximate value of assets involved.	\$354,550
4	The department or office in which the fraud or misappropriation occurred.	Community Development
5	The period of time over which the fraud or misappropriation occurred.	12/13/21 – 4/14/22
6	The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	1 st Choice Business Solutions – Monica Bernard
7	The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	Monica Bernard – The case is ongoing.
8	Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	N/A – Fraud committed by landlord, not staff
9	If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	N/A
10	Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	Local law enforcement and the FBI were notified
11	What is the status of the investigation at the date of the auditor's/accountant's report?	FBI has determined fraud. Case is ongoing

Attachment A
Louisiana Legislative Auditor Required
Reporting of Fraud and Misappropriations

Incident No. 1 (continued)

12	If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has been identified, has the agency filed charges against that person?	N/A – case ongoing
13	What is the status of any related adjudication at the date of the auditor's/accountant's report?	N/A
14	Has restitution been made or has an insurance claim been filed?	N/A
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	We were waiting until the FBI completed their investigation.
16	Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	Yes
17	If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner.	Staff handling the intake went on emergency leave. Staff taking over believed fraud checks were complete.
18	Management's plan to ensure that the fraud or misappropriation does not occur in the future	Additional verification checks were put into place.

Attachment A
Louisiana Legislative Auditor Required
Reporting of Fraud and Misappropriations

Incident No. 2

#	ELEMENT OF FINDING	RESPONSE
1	A general statement describing the fraud or misappropriation that occurred.	Tenant forged a judge's signature on an eviction notice
2	A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Rental assistance funds
3	The amount of funds or approximate value of assets involved.	\$25,565
4	The department or office in which the fraud or misappropriation occurred.	Community Development
5	The period of time over which the fraud or misappropriation occurred.	6/28/22
6	The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	Roderick Porter - Tenant
7	The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	Roderick Porter -
8	Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	N/A – Fraud committed by tenant, not staff
9	If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	N/A
10	Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	Local law enforcement and the FBI were notified
11	What is the status of the investigation at the date of the auditor's/accountant's report?	FBI has determined fraud. Case is ongoing
12	If the investigation is complete and the person believed to have committed the act of fraud or	N/A – case ongoing

Attachment A
Louisiana Legislative Auditor Required
Reporting of Fraud and Misappropriations

Incident No. 2 (continued)

	misappropriation has been identified, has the agency filed charges against that person?	
13	What is the status of any related adjudication at the date of the auditor's/accountant's report?	N/A
14	Has restitution been made or has an insurance claim been filed?	N/A
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	We were waiting until the FBI completed their investigation.
16	Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	Yes.
17	If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner.	
18	Management's plan to ensure that the fraud or misappropriation does not occur in the future	We obtained samples of the judge's actual signature for future verification.

Attachment A
Louisiana Legislative Auditor Required
Reporting of Fraud and Misappropriations

Incident No. 3

#	ELEMENT OF FINDING	RESPONSE
1	A general statement describing the fraud or misappropriation that occurred.	Tenant forged a judge's signature on an eviction notice
2	A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Rental assistance funds
3	The amount of funds or approximate value of assets involved.	\$25,500
4	The department or office in which the fraud or misappropriation occurred.	Community Development
5	The period of time over which the fraud or misappropriation occurred.	6/13/22
6	The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	Dawn Hennessey - Tenant
7	The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	Dawn Hennessey -
8	Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	N/A – Fraud committed by tenant, not staff
9	If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	N/A
10	Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	Local law enforcement and the FBI were notified
11	What is the status of the investigation at the date of the auditor's/accountant's report?	FBI has determined fraud. Case is ongoing
12	If the investigation is complete and the person believed to have committed the act of fraud or	N/A – case ongoing

Attachment A
Louisiana Legislative Auditor Required
Reporting of Fraud and Misappropriations

Incident No. 3 (continued)

	misappropriation has been identified, has the agency filed charges against that person?	
13	What is the status of any related adjudication at the date of the auditor's/accountant's report?	N/A
14	Has restitution been made or has an insurance claim been filed?	N/A
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	We were waiting until the FBI completed their investigation.
16	Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	Yes.
17	If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner.	
18	Management's plan to ensure that the fraud or misappropriation does not occur in the future	We obtained samples of the judge's actual signature for future verification.

Attachment A
Louisiana Legislative Auditor Required
Reporting of Fraud and Misappropriations

Incident No. 4

#	ELEMENT OF FINDING	RESPONSE
1	A general statement describing the fraud or misappropriation that occurred.	Tenant forged a judge's signature on an eviction notice
2	A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Rental assistance funds
3	The amount of funds or approximate value of assets involved.	\$18,900
4	The department or office in which the fraud or misappropriation occurred.	Community Development
5	The period of time over which the fraud or misappropriation occurred.	6/20/22
6	The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	Monica Amaechi - Tenant
7	The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	Monica Amaechi -
8	Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	N/A – Fraud committed by tenant, not staff
9	If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	N/A
10	Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	Local law enforcement and the FBI were notified
11	What is the status of the investigation at the date of the auditor's/accountant's report?	FBI has determined fraud. Case is ongoing
12	If the investigation is complete and the person believed to have committed the act of fraud or	N/A – case ongoing

Attachment A
Louisiana Legislative Auditor Required
Reporting of Fraud and Misappropriations

Incident No. 4 (continued)

	misappropriation has been identified, has the agency filed charges against that person?	
13	What is the status of any related adjudication at the date of the auditor's/accountant's report?	N/A
14	Has restitution been made or has an insurance claim been filed?	N/A
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	We were waiting until the FBI completed their investigation.
16	Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	Yes.
17	If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner.	
18	Management's plan to ensure that the fraud or misappropriation does not occur in the future	We obtained samples of the judge's actual signature for future verification.



JEFFERSON PARISH

FINANCE DEPARTMENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

VICTOR J. LARocca III
INTERIM FINANCE DIRECTOR



September 26, 2025

EisnerAmper LLP
One Galleria Blvd., Suite 2100
Metairie, Louisiana 70001

RE: Jefferson Parish, Louisiana Corrective Action Plan to Findings and Questioned Costs Year Ended December 31, 2023

2023-001) Material Weakness in Internal Control Over Financial Reporting

Management
Response:

The condition was primarily the result of substantial turnover in key management and accounting personnel during the last few years. These changes created significant challenges in financial closing and reporting process within the required timeframe.

With the support of a new leadership team, Jefferson Parish is committed to strengthening financial management and enhancing the reliability of reporting. To support these efforts, the Parish has engaged Deloitte & Touche LLP as a consultant to assist in establishing regular review practices, policies, procedures, and internal controls. The primary goals are to improve audit readiness, refine documentation procedures, and strengthen internal controls to support accurate and complete financial data going forward. Management will continue to prioritize improvements to ensure timely reporting in future years. Interim Finance Director Victor LaRocca and Assistant Accounting Director Charles "Joey" Vasquez are responsible to ensure that this is enacted by August of 2026.

2023-002) Timely Submission of Audit Reports

Management
Response:

See Management Response to Audit Findings 2023-001. Interim Finance Director Victor LaRocca and Assistant Accounting Director Charles "Joey" Vasquez are responsible for ensuring timely submission of audit reports which should be enacted by August of 2026.

2023-003) Material Weakness in Internal Control Over Preparation of the Schedule of Expenditures of Federal Awards

Management
Response:

As noted, the delays and significant adjustments were largely the result of substantial turnover in key positions which disrupted the report process and internal oversight.

With the support of a new leadership team, Jefferson Parish is committed to strengthening grants management and enhancing the reliability of grants reporting. The Parish has engaged Deloitte & Touche LLP as a consultant to assist in establishing regular review practices, policies, procedures, and internal controls with the goal of improving audit readiness, refine documentation procedures, and strengthen internal controls to support accurate and complete financial data going

2023-003) Material Weakness in Internal Control Over Preparation of the Schedule of Expenditures of Federal Awards (continued)

Management

Response (cont.): forward. Interim Finance Director Victor LaRocca and Assistant Accounting Director Charles “Joey” Vasquez are responsible for ensuring that the SEFA is prepared timely and accurately which should be enacted by August of 2026.

2023-004) Head Start Financial and Special Reporting

Management

Response: With the support of a new leadership team, Jefferson Parish is committed to strengthening grants and financial management and enhancing the reliability of grants reporting. The Parish has engaged Deloitte & Touche LLP as a consultant to assist in establishing regular review practices, policies, procedures, and internal controls with the goal of improving audit readiness, refine documentation procedures, and strengthen internal controls to support accurate and complete financial data going forward.

As part of this effort Jefferson Parish and Deloitte are working across Departments to re-define organizational structure, to establish governance and oversight between finance, accounting, and programmatic departments. Jefferson Parish and Deloitte are also working to implement data quality improvement measures, including the establishment of quarterly grants reconciliation and review processes. Jefferson Parish has also engaged Infor in the implementation of new financial and reporting technology to support improved financial processing and controls. Chief Administrative Assistant Nichole Thompson will develop process to monitor the submission of timely reports in compliance with federal requirements. This process should be enacted by January of 2026.

2023-005) Emergency Rental Assistance Program Financials and Special Reporting

Management

Response: With the support of a new leadership team, Jefferson Parish is committed to strengthening grants and financial management and enhancing the reliability of grants reporting. The Parish has engaged Deloitte & Touche LLP as a consultant to assist in establishing regular review practices, policies, procedures, and internal controls with the goal of improving audit readiness, refine documentation procedures, and strengthen internal controls to support accurate and complete financial data going forward.

As part of this effort Jefferson Parish and Deloitte are working across Departments to re-define organizational structure, to establish governance and oversight between finance, accounting, and programmatic departments. Jefferson Parish and Deloitte are also working to implement data quality improvement measures, including the establishment of quarterly grants reconciliation and review processes. Jefferson Parish has also engaged Infor in the implementation of new financial and reporting technology to support improved financial processing and controls. Community Development Director Stephanie Brumfield will develop process to monitor the submission of timely reports in compliance with federal requirements. This process should be enacted by January of 2026.

2023-006) Emergency Rental Assistance Program - Eligibility

Management

Response: With the support of a new leadership team, Jefferson Parish is committed to strengthening oversight and monitoring federal grants financial and compliance activities. To enhance reliability, the Parish has engaged Deloitte & Touche LLP as a consultant to assist with improving documentation procedures and strengthen internal controls supporting financial and compliance activities going forward.

As part of this effort Jefferson Parish and Deloitte are working across Finance, Accounting, and programmatic departments to establish improved federal grants governance and policy. This includes quarterly oversight and review processes and procedures to monitor the use of federal funds and confirm that compliance activities are occurring. This also includes improved preventative controls to require the performance of due diligence activities for each federal fund sub-recipient or individuals receiving federal assistance prior to the awarding or disbursement of federal funds. The Parish will also develop a policy and communicate annually to all departments the requirements to report to the appropriate authorities, including the Louisiana Legislative Auditor's Office and the Jefferson Parish District Attorney's Office. Community Development Director Stephanie Brumfield, Interim Finance Director Victor LaRocca and Risk Management Director Maria Leon will develop and communicate the policy for reporting fraud which should be enacted by January of 2026.

Sincerely,



Victor J. LaRocca III
Interim Finance Director
Jefferson Parish



JEFFERSON PARISH
REPORT ON STATEWIDE
AGREED-UPON PROCEDURES on COMPLIANCE
and CONTROL AREAS
FOR THE YEAR ENDED DECEMBER 31, 2023



JEFFERSON PARISH

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To: The Honorable Parish President and Members of the Council of Jefferson Parish
and the Louisiana Legislative Auditor

We have performed the procedures enumerated in Schedule A on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) of Jefferson Parish for the fiscal period January 1, 2023 through December 31, 2023. Jefferson Parish's management is responsible for those C/C areas identified in the SAUPs.

Jefferson Parish has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal period January 1, 2023 through December 31, 2023. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by Jefferson Parish to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs of Jefferson Parish for the fiscal period January 1, 2023 through December 31, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Jefferson Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



EISNERAMPER LLP

Metairie, Louisiana

September 30, 2025

JEFFERSON PARISH
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
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The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read *"no exception noted"* or for step 13 *"we performed the procedure and discussed the results with management"*. If not, then a description of the exception ensues.

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

No exception noted.

- ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

No exception noted.

- iii. **Disbursements**, including processing, reviewing, and approving

No exception noted.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exception noted.

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

No exception noted.

- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exception noted.

- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exception noted.

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- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exception noted.

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exception noted.

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Exception noted. The Debt service policy does not specifically address (1) debt issuance approval. The other attributes were addressed.

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exception noted.

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Exception noted. The Sexual Harassment policy does not specifically address (3) annual reporting. The other attributes were addressed.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- i. Observe whether the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

No exception noted.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

No exception noted.

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- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

No exception noted.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Exception noted. Client did not provide evidence that board/finance committee received written updates of the progress of resolving audit finding, according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

A listing of bank accounts was provided and included a total of 55 bank accounts. Management identified the entity's main operating account. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected five bank accounts (one main operating and four randomly) and obtained the bank reconciliations for the month ending July 31, 2023, resulting in five bank reconciliations obtained and subjected to the below procedures.

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

Exception noted. For two of the five bank reconciliations selected for testing, the reconciliation provided did not support evidence that the bank reconciliation was completed within two months of the related statement closing date. No other exceptions noted.

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

Exception noted. For four of the five bank reconciliations selected for testing, the reconciliation provided did not support written evidence of review by a member of management within one month of the date the reconciliations were prepared. No other exceptions noted.

- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exception noted.

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4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

A listing of deposit sites was provided and included a total of 14 deposit sites. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected five deposit sites and performed the procedures below.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

A listing of collection locations for each deposit site selected in procedure #4A was provided and included a total of five collection locations. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected the one collection location for each deposit site. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- i. Employees responsible for cash collections do not share cash drawers/registers;

No exception noted.

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;

No exception noted.

- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

No exception noted.

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee verifies the reconciliation.

No exception noted.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

No exception noted.

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- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

We randomly selected two deposit dates for two of the five bank accounts selected in procedure #3A. We noted that the other three bank accounts selected in procedure #3A did not have any cash deposits during the fiscal period. We obtained supporting documentation for each of the four deposits and performed the procedures below.

- i. Observe that receipts are sequentially pre-numbered.
No exception noted.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
No exception noted.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
No exception noted.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
No exception noted.
- v. Trace the actual deposit per the bank statement to the general ledger.
No exception noted.

5) Non-payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

The listing of locations that process payments for the fiscal period was provided and included one location. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected the one location and performed the procedures below.

- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

The listing of employees involved with non-payroll purchasing and payment functions for the payment processing location selected in procedure #5A was provided. No exceptions were noted as a result of performing this procedure.

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Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

No exception noted.

- ii. At least two employees are involved in processing and approving payments to vendors;

No exception noted.

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

No exception noted.

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

No exception noted.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exception noted.

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and

A listing of non-payroll disbursements for the payment processing location selected in procedures #5A was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 disbursements for the location and performed the procedures below.

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions noted.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exception noted.

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- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exception noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

From the listing provided, we randomly selected 5 credit cards used in the fiscal period. We randomly selected one monthly statement for each of the 5 cards selected and performed the procedures noted below.

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported; and

No exception noted.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exception noted.

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

We randomly selected 10 transactions, or all transactions if less than 10 from each statement and obtained supporting documentation for the transactions. For each transaction, observed that it was supported by (1) an original itemized receipt that identified precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). No exceptions noted.

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7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 reimbursements and performed the procedures below.

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

No exception noted.

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

No exception noted.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by "Written Policies and Procedures", procedure #1A(vii); and

No exception noted.

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exception noted.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

A listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

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From the listing provided, we randomly selected 5 contracts and performed the procedures below.

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

No exception noted.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter);

No exception noted.

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

No exception noted.

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exception noted.

9) Payroll and Personnel

- A. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 employees/officials and performed the specified procedures.

- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #9A.

- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exception noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

No exception noted.

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- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

No exception noted.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exception noted.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 2 employees/officials and performed the specified procedures.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure "Payroll and Personnel" procedure #9A, above obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exception noted.

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exception noted.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exception noted.

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11) Debt Service

- A. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued as required by Article VII, Section 8 of the Louisiana Constitution.

No exception noted.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

A listing of bonds/notes outstanding at the end of the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 1 bond/note and performed the specified procedures. No exception noted.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

No exception noted.

- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exception noted.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

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- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidenced that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from "Payroll and Personnel" procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

No exceptions noted.

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exception noted.

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C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;

No exception noted.

- ii. Number of sexual harassment complaints received by the agency;

No exception noted.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions noted.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exceptions noted.

- v. Amount of time it took to resolve each complaint.

No exceptions noted.

Management corrective action plan:

1) Written Policies and Procedures

With the support of a new leadership team, Jefferson Parish is establishing practices to regularly review and update policies and procedures to reflect evolving regulatory and compliance requirements. To assist in these efforts, the Parish has engaged Deloitte & Touche LLP as a consultant to document and implement process improvements, refine policies and procedures, and strengthen internal controls. As part of this initiative, gaps in existing policies and procedures have been identified and are being addressed in coordination with the appropriate functional units. These ongoing efforts are focused on enhancing the quality, reliability, and transparency of required documentation and financial processes moving forward.

To address the specific exception of the Debt Service policy not specifically addressing debt issuance, Jefferson Parish will work with Finance and the Parish Attorney's Office to update the Parish's Debt Service Policy to address debt issuance approvals.

To address the specific exception of the Sexual Harassment policy not specifically addressing annual reporting, Jefferson Parish will work with Human Resources and the Parish Attorney's Office to update the Parish's Sexual Harassment Policy to include annual reporting requirements.

2) Board or Finance Committee

With the support of a new leadership team, Jefferson Parish is establishing practices to regularly review and update policies and procedures to reflect evolving regulatory and compliance requirements. To assist in these efforts, the Parish has engaged Deloitte & Touche LLP as a consultant to document and implement process improvements, refine policies and procedures, and strengthen internal controls. As part of this initiative, gaps in existing policies and procedures have been identified and are being addressed in coordination with the appropriate functional units. These ongoing efforts are focused on enhancing the quality, reliability, and transparency of required documentation and financial processes moving forward.

To address this specific exception, Jefferson Parish will work with the Parish Council to include standing agenda items related to outstanding audit findings and will report the status of audit findings to the Parish Council and reflect these updates in the meeting minutes.

3) Bank Reconciliations

With a new leadership team in place, Jefferson Parish is rebuilding its Accounting team with highly qualified professionals. To address current challenges and strengthen financial operations, Jefferson Parish has contracted Deloitte & Touche LLP as a consultant to assist with audit readiness, enhance policies and procedures, streamline and reinforce internal controls over financial processes, and provide expert financial and accounting support. These initiatives are designed to improve the accuracy, timeliness, and transparency of financial reporting going forward.

To address the specific exception on bank reconciliation preparation, the Parish will implement policy, procedure, communication, and training updates to ensure that bank reconciliations are performed on a monthly basis and include the date they were prepared.

To address the specific exception on bank reconciliation review, the Parish will update policies, procedures, communication, and training to incorporate oversight elements, including documentation of management review of each bank reconciliation within one month of preparation.